

Nespelem School District No.014

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	7,798,444	22,812	0	743,933	61,403
Total Appropriation (Expenditures)	7,240,978	18,179	0	1,386,381	191,491
Other Financing Uses--Transfers Out (G.L. 536)	700,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-142,534	4,633	0	-642,448	-130,088
Beginning Total Fund Balance	6,500,000	23,453	0	642,448	130,088
Ending Total Fund Balance	6,357,466	28,086	0	0	0
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	40,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	40,000	XXXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	125.60		151.00		145.00	
FTE Certificated Employees	14.240		17.621		19.919	
FTE Classified Employees	14.640		16.283		17.343	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	7,365,408		7,112,523		7,798,444	
Total Expenditures	5,723,677		6,396,549		7,240,978	
Total Beginning Fund Balance	3,828,146		5,469,878		6,500,000	
Total Ending Fund Balance	5,469,878		5,185,852		6,357,466	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,793,622	48.81	3,333,800	52.12	3,779,026	52.19
Federal Special Purpose Funding	291,340	5.09	0	0.00	0	0.00
Special Education Instruction	454,490	7.94	583,684	9.12	782,324	10.80
Vocational Instruction	40,354	0.71	95,418	1.49	123,434	1.70
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	494,057	8.63	538,204	8.41	584,422	8.07
Other Instructional Programs	0	0.00	300,000	4.69	304,358	4.20
Community Services	0	0.00	0	0.00	0	0.00
Support Services	1,649,814	28.82	1,545,443	24.16	1,667,414	23.03
Total - Program Groups	5,723,677	100.00	6,396,549	100.00	7,240,978	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	2,992,382	52.28	3,723,236	58.21	4,075,304	56.28
Teaching Support	632,448	11.05	798,322	12.48	1,075,017	14.85
Other Supportive Activities	1,086,038	18.97	911,683	14.25	956,621	13.21
Building Administration	343,495	6.00	274,184	4.29	373,405	5.16
Central Administration	647,432	11.31	689,124	10.77	760,631	10.50
Total - Activity Groups	5,723,677	100.00	6,396,549	100.00	7,240,978	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	1,286,666	22.48	1,505,980	23.54	1,565,030	21.61
Classified Salaries	1,072,872	18.74	1,145,212	17.90	1,314,571	18.15
Employee Benefits and Payroll Taxes	955,797	16.70	1,134,743	17.74	1,245,665	17.20
Supplies, Instructional Resources and Noncapitalized Items	393,726	6.88	407,010	6.36	624,357	8.62
Purchased Services	1,951,362	34.09	1,861,704	29.10	2,130,180	29.42
Travel	30,622	0.54	41,900	0.66	61,175	0.84
Capital Outlay	32,631	0.57	300,000	4.69	300,000	4.14
Total - Objects	5,723,677	100.00	6,396,549	100.00	7,240,978	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	24.90	20.00	5.00
2. Grade 1	10.60	17.00	14.00
3. Grade 2	17.20	14.00	10.00
4. Grade 3	13.90	14.00	9.00
5. Grade 4	13.30	14.00	10.00
6. Grade 5	9.90	12.00	10.00
7. Grade 6	10.40	12.00	12.00
8. Grade 7	9.00	10.00	10.00
9. Grade 8	8.70	8.00	12.00
10. Grade 9	7.70	7.50	10.00
11. Grade 10	0.00	7.50	7.00
12. Grade 11 (excluding Running Start)	0.00	0.00	10.00
13. Grade 12 (excluding Running Start)	0.00	0.00	1.00
14. SUBTOTAL	125.60	136.00	120.00
15. Running Start	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	15.00	25.00
18. TOTAL K-12	125.60	151.00	145.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	14.24	17.62	19.919
2. General Fund FTE Classified Employees /4	14.64	16.28	17.343

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	35,860	38,104	40,000
2000 Local Nontax Support	298,940	517,042	611,235
3000 State, General Purpose	2,837,125	3,113,987	2,879,685
4000 State, Special Purpose	698,175	716,442	1,109,201
5000 Federal, General Purpose	2,410,636	2,153,918	2,569,719
6000 Federal, Special Purpose	1,056,340	558,030	573,604
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	22,601	15,000	15,000
9000 Other Financing Sources	5,731	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,365,408	7,112,523	7,798,444
EXPENDITURES			
00 Regular Instruction	2,793,622	3,333,800	3,779,026
10 Federal Special Purpose Funding	291,340	0	0
20 Special Education Instruction	454,490	583,684	782,324
30 Vocational Education Instruction	40,354	95,418	123,434
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	494,057	538,204	584,422
70 Other Instructional Programs	0	300,000	304,358
80 Community Services	0	0	0
90 Support Services	1,649,814	1,545,443	1,667,414
B. TOTAL EXPENDITURES	5,723,677	6,396,549	7,240,978
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	1,000,000	700,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,641,732	-284,025	-142,534
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	6,999	0	6,999
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	4,321	4,300	4,300
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	75,714	76,000	76,000
G.L.890 Unassigned Fund Balance	2,950,249	4,302,165	5,745,947
G.L.891 Unassigned to Minimum Fund Balance Policy	790,864	1,087,413	666,754
F. TOTAL BEGINNING FUND BALANCE	3,828,146	5,469,878	6,500,000
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	15,256	0	10,950
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	137,581	4,300	4,300
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	79,796	76,000	84,000
G.L.890 Unassigned Fund Balance	4,249,756	4,018,139	5,027,250

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	973,025	1,087,413	1,230,966
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,469,878	5,185,852	6,357,466

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	35,691	38,104	40,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	170	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	35,860	38,104	40,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	0	0	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	4,328	3,902	4,000
2300 Investment Earnings	240,584	196,140	247,235
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	49,260	13,800	50,000
2600 Fines and Damages	0	200	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	4,768	303,000	310,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	298,940	517,042	611,235

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	2,532,644	2,770,997	2,449,614
3121	Special Education--General Apportionment	17,162	31,769	99,571
3300	Local Effort Assistance	286,837	310,721	330,000
3600	State Forests	482	500	500
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	2,837,125	3,113,987	2,879,685
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	0	0	0
4109	Transition To Kindergarten	26,645	59,892	61,361
4121	Special Education	302,607	276,583	605,248
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	118,854	126,300	181,358
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	60,526	57,746	35,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	0	0	0
4174	Highly Capable	0	0	4,642
4188	Childcare	0	0	0
4198	School Food Services	3,539	2,417	393
4199	Transportation--Operations	186,004	186,004	210,574
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	0	0	0
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	0	7,500	10,625
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	0	0	0
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	698,175	716,442	1,109,201

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	2,341,525	2,100,000	2,546,605
5329 Impact Aid, Special Education Funding	53,570	38,418	20,614
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	15,541	15,500	2,500
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	2,410,636	2,153,918	2,569,719
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	55,677	0	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	0	0	0
6113 Federal Special Purpose--ESSER III	252,634	0	0
6114 Federal Special Purpose ESSER III Learning Loss	136,148	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	83,891	56,629	61,951
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	234,413	230,989	224,193
6152 School Improve, Fed Other Title Grants under ESEA, Fed	26,308	29,099	32,890
6153 Migrant ESEA Migrant, Federal	47,234	48,750	42,950
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	15,083
6167 Indian Education JOM	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	152,095	116,805	115,924
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	3,671	7,968	1,113
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	42,290	42,290	54,000
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	20,852	20,000	20,000
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	1,127	5,500	5,500

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,056,340	558,030	573,604
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	22,601	15,000	15,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	22,601	15,000	15,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	5,731	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	5,731	0	0

Nespelem School District No.014

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,365,408	7,112,523	7,798,444

Nespelem School District No.014

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	2,701,789	3,101,046	3,542,169
02 Alternative Learning Experience	23,974	149,893	158,506
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	67,858	82,861	78,351
00 TOTAL REGULAR INSTRUCTION	2,793,622	3,333,800	3,779,026
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	176,843	0	0
14 Federal Special Purpose ESSER III Learning Loss	114,497	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	291,340	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	360,420	494,730	704,820
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	75,516	52,999	58,154
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	18,553	35,955	19,350
20 TOTAL SPECIAL EDUCATION INSTRUCTION	454,490	583,684	782,324
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	22,684	38,235	30,880
34 Middle School Career and Technical Education, State	17,669	57,183	92,554
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	40,354	95,418	123,434
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Nespelem School District No.014

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	211,011	216,181	210,452
52 Other Title Grants under ESEA-Federal	27,352	34,926	31,919
53 Migrant ESEA Migrant, Federal	42,518	45,625	40,317
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	106,699	118,208	170,241
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	56,566	60,976	43,335
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	14,158
65 Transitional Bilingual, State	0	0	0
67 Indian Education, Federal, JOM	7,621	20,000	20,000
68 Indian Education, Federal, ED	42,290	42,288	54,000
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	494,057	538,204	584,422
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	0	0	4,358
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	300,000	300,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	0	300,000	304,358
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Nespelem School District No.014

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 District-wide Support	1,207,121	1,131,101	1,177,333
98 School Food Services	253,965	198,604	228,028
99 Pupil Transportation	191,536	215,738	262,053
90 TOTAL SUPPORT SERVICES	1,652,622	1,545,443	1,667,414
TOTAL PROGRAM EXPENDITURES	5,726,484	6,396,549	7,240,978

Nespelem School District No.014
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	3,542,169	40,000		1,160,585	458,305	671,337	190,420	1,007,772	13,750	0
02 ALE	158,506	0		118,444	0	37,562	2,500	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	78,351	0		53,764	0	24,587	0	0	0	0
TOTAL REGULAR INSTRUCTION	3,779,026	40,000		1,332,793	458,305	733,486	192,920	1,007,772	13,750	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	704,820	0		88,201	159,908	137,615	16,777	301,319	1,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	58,154	0		0	20,940	14,381	0	22,833	0	0

Nespelem School District No.014

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	19,350	0		0	0	0	0	19,350	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	782,324	0		88,201	180,848	151,996	16,777	343,502	1,000	0
31 Voc, Basic, St	30,880	0		22,523	0	8,357	0	0	0	0
34 MidSchCar/Tec	92,554	0		8,955	0	3,260	80,339	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	123,434	0		31,478	0	11,617	80,339	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	210,452	0		13,032	69,735	51,851	34,877	36,257	4,700	0
52 Other Title Grants under ESEA-Federal	31,919	0	0	0	0	0	5,718	23,601	2,600	0
53 ESEA Migrant, Federal	40,317	0		5,213	6,675	4,572	23,857	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	170,241	2,500		5,000	86,434	44,243	19,564	7,500	5,000	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Nespelem School District No.014

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	43,335	2,000		0	10,322	5,108	12,280	8,000	5,625	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	14,158	0		0	0	0	14,158	0	0	0
65 Tran Biling, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	20,000	0		0	0	0	20,000	0	0	0
68 Ind Ed, Fd, ED	54,000	0		0	10,745	5,317	5,000	22,938	10,000	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	584,422	4,500	0	23,245	183,911	111,091	135,454	98,296	27,925	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	4,358	0		0	0	0	4,358	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	300,000	0		0	0	0	0	0	0	300,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	304,358	0		0	0	0	4,358	0	0	300,000
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Nespelem School District No.014

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	1,177,333	0	0	89,313	244,067	117,201	61,003	647,749	18,000	0
98 Schl Food Serv	228,028	0	0	0	76,257	46,565	97,506	7,200	500	0
99 Pupil Transp	262,053	0	-44,500	0	171,183	73,709	36,000	25,661	0	0
TOTAL SUPPORT SERVICES	1,667,414	0	-44,500	89,313	491,507	237,475	194,509	680,610	18,500	0
OBJECT TOTALS	7,240,978	44,500	-44,500	1,565,030	1,314,571	1,245,665	624,357	2,130,180	61,175	300,000

Nespelem School District No.014

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
(0) Debit Transfers	23,385	XXXXX	42,000	XXXXX	44,500	XXXXX
(1) Credit Transfers	-23,385	XXXXX	-42,000	XXXXX	-44,500	XXXXX
(2) Certificated Salaries	1,286,666	22.48	1,505,980	23.54	1,565,030	21.61
(3) Classified Salaries	1,072,872	18.74	1,145,212	17.90	1,314,571	18.15
(4) Employee Benefits and Payroll Taxes	955,797	16.70	1,134,743	17.74	1,245,665	17.20
(5) Supplies and Materials	393,726	6.88	407,010	6.36	624,357	8.62
(7) Purchased Services	1,951,362	34.09	1,861,704	29.10	2,130,180	29.42
(8) Travel	30,622	0.54	41,900	0.66	61,175	0.84
(9) Capital Outlay	32,631	0.57	300,000	4.69	300,000	4.14
TOTAL EXPENDITURES	5,723,677	100.00	6,396,549	100.00	7,240,978	100.00

Nespelem School District No.014

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	1,971,350	34.44	2,857,137	44.67	2,766,532	38.21
28 Extracur	84,666	1.48	103,103	1.61	425,436	5.88
29 Pmt to SD	936,365	16.36	762,996	11.93	883,336	12.20
TOTAL TEACHING ACTIVITIES	2,992,382	52.28	3,723,236	58.21	4,075,304	56.28
TEACHING SUPPORT						
22 Lrn Resrc	8,977	0.16	61,094	0.96	10,341	0.14
24 Guid/Coun	115,249	2.01	125,318	1.96	152,637	2.11
25 Pupil M/S	54,485	0.95	17,649	0.28	161,943	2.24
26 Health	250,449	4.38	331,144	5.18	449,724	6.21
31 InstProDev	84,660	1.48	110,409	1.73	126,609	1.75
32 Inst Tech	28,526	0.50	70,115	1.10	72,504	1.00
33 Curriculum	90,103	1.57	56,000	0.88	83,636	1.16
34 Prof Lrng St	21,881	0.38	26,593	0.42	17,623	0.24
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	632,448	11.05	798,322	12.48	1,075,017	14.85
OTHER SUPPORT ACTIVITIES						
42 Food	88,164	1.54	62,648	0.98	88,974	1.23
44 Operation	165,311	2.89	135,956	2.13	139,054	1.92
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	106,195	1.86	123,970	1.94	181,732	2.51
53 Maintnce	39,073	0.68	52,280	0.82	46,983	0.65
56 Insurance	14,005	0.24	19,607	0.31	17,561	0.24
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-23,385	-0.41	-42,000	-0.66	-44,500	-0.61
62 Grnd Mnt	36,465	0.64	29,378	0.46	19,872	0.27
63 Oper Bldg	179,514	3.14	156,171	2.44	104,130	1.44
64 Maintnce	201,426	3.52	66,263	1.04	97,253	1.34
65 Utilities	102,716	1.79	123,000	1.92	103,000	1.42
66 E-Rate	90,103	1.57	0	0.00	0	0.00
67 Bldg Secu	14,433	0.25	8,969	0.14	9,100	0.13
68 Insurance	58,376	1.02	81,726	1.28	92,712	1.28

Nespelem School District No.014

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	97,846	1.71	85,500	1.34	95,000	1.31
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	3,093	0.05	5,500	0.09	2,000	0.03
83 Interest	122	0.00	75	0.00	250	0.00
84 Principal	2,686	0.05	2,640	0.04	3,500	0.05
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	1,086,038	18.97	911,683	14.25	956,621	13.21
UNIT ADMINISTRATION						
23 Princ Off	343,495	6.00	274,184	4.29	373,405	5.16
TOTAL UNIT ADMINISTRATION	343,495	6.00	274,184	4.29	373,405	5.16
CENTRAL ADMINISTRATION						
11 Bd of Dir	79,792	1.39	85,000	1.33	73,000	1.01
12 Supt Off	115,379	2.02	123,634	1.93	136,533	1.89
13 Busns Off	179,910	3.14	192,754	3.01	226,818	3.13
14 HR	101,537	1.77	107,410	1.68	142,856	1.97
15 Pblc Rltn	1,390	0.02	1,500	0.02	1,500	0.02
21 Supv Inst	53,097	0.93	55,364	0.87	49,838	0.69
41 Supervisn	490	0.01	0	0.00	0	0.00
51 Supervisn	55,648	0.97	61,881	0.97	60,277	0.83
61 Supv Bldg	60,188	1.05	61,581	0.96	69,809	0.96
TOTAL CENTRAL ADMINISTRATION	647,432	11.31	689,124	10.77	760,631	10.50
TOTAL EXPENDITURES	5,723,677	100.00	6,396,549	100.00	7,240,978	100.00

Nespelem School District No.014

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	16.857	84.63	7.041	40.60
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	16.857	84.63	7.041	40.60
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.118	0.68
24 Guidance and Counseling	1.062	5.33	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	1.965	11.33
26 Health/Related Services	0.000	0.00	0.788	4.54
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	1.062	5.33	2.871	16.55
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	1.478	8.52
52 Operations	XXXXX	XXXXX	0.901	5.20
53 Maintenance	XXXXX	XXXXX	0.507	2.92
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	0.000	0.00
63 Operation of Buildings	0.000	0.00	0.421	2.43
64 Maintenance	0.000	0.00	0.421	2.43
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	3.728	21.50

Nespelem School District No.014

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	1.350	6.78	1.594	9.19
TOTAL UNIT ADMINISTRATION	1.350	6.78	1.594	9.19
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.500	2.51	0.000	0.00
13 Business Office	0.000	0.00	0.000	0.00
14 Human Resources	0.000	0.00	1.005	5.79
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	0.150	0.75	0.100	0.58
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	0.502	2.89
61 Supervision - Building	0.000	0.00	0.502	2.89
TOTAL CENTRAL ADMINISTRATION	0.650	3.26	2.109	12.16
TOTAL FTE STAFF	19.919	100.00	17.343	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Nespelem School District No.014
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	4,793	6,814	8,186
200 Athletics	1,270	10,347	11,259
300 Classes	3,270	0	3,167
400 Clubs	0	0	200
600 Private Moneys	0	0	0
A. TOTAL REVENUES	9,333	17,161	22,812
EXPENDITURES			
100 General Student Body	4,769	2,710	3,173
200 Athletics	3,797	10,986	11,116
300 Classes	3,337	5,167	3,590
400 Clubs	0	450	300
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	11,903	19,313	18,179
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-2,570	-2,152	4,633
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	21,279	29,198	23,453
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	21,279	29,198	23,453
E. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	18,709	27,046	28,086
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Nespelem School District No.014
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	18,709	27,046	28,086

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Nespelem School District No.014
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	0	0	0
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Nespelem School District No.014
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0

Nespelem School District No.014

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0

Nespelem School District No.014
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	15,120	14,908	13,933
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	26,980	0	0
5000 Federal, General Purpose	35,454	20,000	30,000
6000 Federal, Special Purpose	222,289	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	1,000,000	700,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	299,844	1,034,908	743,933
EXPENDITURES			
10 Sites	85,283	0	0
20 Buildings	163,986	1,322,280	1,386,381
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	249,269	1,322,280	1,386,381
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	50,574	-287,372	-642,448
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Nespelem School District No.014
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	14,431	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	262,573	327,578	642,448
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	277,004	327,578	642,448
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	14,431	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	313,147	40,206	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	327,578	40,206	0

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Nespelem School District No.014

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.
- 3/ Line H must be equal to or greater than all restricted fund balances.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	15,120	14,908	13,933
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	15,120	14,908	13,933
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	26,980	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	26,980	0	0
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	35,454	20,000	30,000
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	35,454	20,000	30,000
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	222,289	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

Nespelem School District No.014

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	222,289	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	1,000,000	700,000
9000 TOTAL OTHER FINANCING SOURCES	0	1,000,000	700,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	299,844	1,034,908	743,933

Nespelem School District No.014
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	9,072	8,919	10,228
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	47,629	48,000	51,175
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	56,701	56,919	61,403
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	56,701	56,919	61,403
EXPENDITURES			
33 Transportation Equipment Purchases	0	290,423	191,491
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	290,423	191,491
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	56,701	-233,504	-130,088
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	176,957	233,504	130,088
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	176,957	233,504	130,088
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	233,658	0	0

Nespelem School District No.014

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	233,658	0	0

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.