

## 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
<b>SECTION A: BUDGET SUMMARY</b>					
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	XXXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXXX	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
<b>SECTION B: EXCESS LEVIES FOR 2026 COLLECTION</b>					
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	XXXXXX	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.

## Nespelem School District No.014

## 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
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
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	
<b>FINANCIAL SUMMARY</b>						
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	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
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
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
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
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
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
<b>Total - Objects</b>	<b>5,723,677</b>	<b>100.00</b>	<b>6,396,549</b>	<b>100.00</b>	<b>7,240,978</b>	<b>100.00</b>

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## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
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
<b>14. SUBTOTAL</b>	<b>125.60</b>	<b>136.00</b>	<b>120.00</b>
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
<b>18. TOTAL K-12</b>	<b>125.60</b>	<b>151.00</b>	<b>145.00</b>

## 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
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>7,365,408</b>	<b>7,112,523</b>	<b>7,798,444</b>
<b>EXPENDITURES</b>				
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>B. TOTAL EXPENDITURES</b>		<b>5,723,677</b>	<b>6,396,549</b>	<b>7,240,978</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>		<b>0</b>	<b>1,000,000</b>	<b>700,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>		<b>1,641,732</b>	<b>-284,025</b>	<b>-142,534</b>
<b>BEGINNING FUND BALANCE</b>				
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
<b>F.</b>	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,828,146</b>	<b>5,469,878</b>	<b>6,500,000</b>
<b>G.</b>	<b>G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>ENDING FUND BALANCE</b>				
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
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>5,469,878</b>	<b>5,185,852</b>	<b>6,357,466</b>

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
<b>LOCAL TAXES</b>				
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
<b>1000   TOTAL LOCAL TAXES</b>		<b>35,860</b>	<b>38,104</b>	<b>40,000</b>
<b>LOCAL SUPPORT NONTAX</b>				
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
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>		<b>298,940</b>	<b>517,042</b>	<b>611,235</b>

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## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>STATE, GENERAL PURPOSE</b>				
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
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>		<b>2,837,125</b>	<b>3,113,987</b>	<b>2,879,685</b>
<b>STATE, SPECIAL PURPOSE</b>				
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>		<b>698,175</b>	<b>716,442</b>	<b>1,109,201</b>

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## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>FEDERAL, GENERAL PURPOSE</b>				
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>		<b>2,410,636</b>	<b>2,153,918</b>	<b>2,569,719</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
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

## 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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,056,340</b>	<b>558,030</b>	<b>573,604</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned			
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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
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
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>22,601</b>	<b>15,000</b>	<b>15,000</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>5,731</b>	<b>0</b>	<b>0</b>

## 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
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,365,408</b>	<b>7,112,523</b>	<b>7,798,444</b>

## Nespelem School District No.014

## EXPENDITURE BY PROGRAM

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REGULAR INSTRUCTION</b>				
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
<b>00   TOTAL REGULAR INSTRUCTION</b>		<b>2,793,622</b>	<b>3,333,800</b>	<b>3,779,026</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>				
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
<b>10   TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>		<b>291,340</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>				
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>		<b>454,490</b>	<b>583,684</b>	<b>782,324</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>				
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
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>		<b>40,354</b>	<b>95,418</b>	<b>123,434</b>
<b>SKILL CENTER INSTRUCTION</b>				
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
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>				
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
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>		<b>494,057</b>	<b>538,204</b>	<b>584,422</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
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
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>		<b>0</b>	<b>300,000</b>	<b>304,358</b>
<b>COMMUNITY SERVICES</b>				
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
<b>80   TOTAL COMMUNITY SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>SUPPORT SERVICES</b>				
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
<b>90   TOTAL SUPPORT SERVICES</b>		<b>1,652,622</b>	<b>1,545,443</b>	<b>1,667,414</b>
<b>TOTAL PROGRAM EXPENDITURES</b>		<b>5,726,484</b>	<b>6,396,549</b>	<b>7,240,978</b>

## 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
<b>TOTAL REGULAR INSTRUCTION</b>	<b>3,779,026</b>	<b>40,000</b>		<b>1,332,793</b>	<b>458,305</b>	<b>733,486</b>	<b>192,920</b>	<b>1,007,772</b>	<b>13,750</b>	<b>0</b>
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
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>782,324</b>	<b>0</b>		<b>88,201</b>	<b>180,848</b>	<b>151,996</b>	<b>16,777</b>	<b>343,502</b>	<b>1,000</b>	<b>0</b>
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
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>123,434</b>	<b>0</b>		<b>31,478</b>	<b>0</b>	<b>11,617</b>	<b>80,339</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	0
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>584,422</b>	<b>4,500</b>	<b>0</b>	<b>23,245</b>	<b>183,911</b>	<b>111,091</b>	<b>135,454</b>	<b>98,296</b>	<b>27,925</b>	<b>0</b>
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
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>304,358</b>	<b>0</b>	<b></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,358</b>	<b>0</b>	<b>0</b>	<b>300,000</b>
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
<b>TOTAL COMMUNITY SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL SUPPORT SERVICES</b>	<b>1,667,414</b>	<b>0</b>	<b>-44,500</b>	<b>89,313</b>	<b>491,507</b>	<b>237,475</b>	<b>194,509</b>	<b>680,610</b>	<b>18,500</b>	<b>0</b>
<b>OBJECT TOTALS</b>	<b>7,240,978</b>	<b>44,500</b>	<b>-44,500</b>	<b>1,565,030</b>	<b>1,314,571</b>	<b>1,245,665</b>	<b>624,357</b>	<b>2,130,180</b>	<b>61,175</b>	<b>300,000</b>

## Nespelem School District No.014

## SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>OBJECT OF EXPENDITURE</b>						
(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
<b>TOTAL EXPENDITURES</b>	<b>5,723,677</b>	<b>100.00</b>	<b>6,396,549</b>	<b>100.00</b>	<b>7,240,978</b>	<b>100.00</b>

## 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
<b>TEACHING ACTIVITIES</b>						
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
<b>TOTAL TEACHING ACTIVITIES</b>	<b>2,992,382</b>	<b>52.28</b>	<b>3,723,236</b>	<b>58.21</b>	<b>4,075,304</b>	<b>56.28</b>
<b>TEACHING SUPPORT</b>						
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
<b>TOTAL TEACHING SUPPORT</b>	<b>632,448</b>	<b>11.05</b>	<b>798,322</b>	<b>12.48</b>	<b>1,075,017</b>	<b>14.85</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
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
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>1,086,038</b>	<b>18.97</b>	<b>911,683</b>	<b>14.25</b>	<b>956,621</b>	<b>13.21</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	343,495	6.00	274,184	4.29	373,405	5.16
<b>TOTAL UNIT ADMINISTRATION</b>	<b>343,495</b>	<b>6.00</b>	<b>274,184</b>	<b>4.29</b>	<b>373,405</b>	<b>5.16</b>
<b>CENTRAL ADMINISTRATION</b>						
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
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>647,432</b>	<b>11.31</b>	<b>689,124</b>	<b>10.77</b>	<b>760,631</b>	<b>10.50</b>
<b>TOTAL EXPENDITURES</b>	<b>5,723,677</b>	<b>100.00</b>	<b>6,396,549</b>	<b>100.00</b>	<b>7,240,978</b>	<b>100.00</b>

## 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
<b>TEACHING ACTIVITIES</b>				
27   Teaching	16.857	84.63	7.041	40.60
28   Extracurricular	0.000	0.00	0.000	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>16.857</b>	<b>84.63</b>	<b>7.041</b>	<b>40.60</b>
<b>TEACHING SUPPORT</b>				
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
<b>TOTAL TEACHING SUPPORT</b>	<b>1.062</b>	<b>5.33</b>	<b>2.871</b>	<b>16.55</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
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
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>3.728</b>	<b>21.50</b>

## 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
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	1.350	6.78	1.594	9.19
<b>TOTAL UNIT ADMINISTRATION</b>	<b>1.350</b>	<b>6.78</b>	<b>1.594</b>	<b>9.19</b>
<b>CENTRAL ADMINISTRATION</b>				
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
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>0.650</b>	<b>3.26</b>	<b>2.109</b>	<b>12.16</b>
<b>TOTAL FTE STAFF</b>	<b>19.919</b>	<b>100.00</b>	<b>17.343</b>	<b>100.00</b>

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
<b>REVENUES</b>			
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
<b>A. TOTAL REVENUES</b>	<b>9,333</b>	<b>17,161</b>	<b>22,812</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>11,903</b>	<b>19,313</b>	<b>18,179</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-2,570</b>	<b>-2,152</b>	<b>4,633</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>21,279</b>	<b>29,198</b>	<b>23,453</b>
<b>E. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>18,709</b>	<b>27,046</b>	<b>28,086</b>

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
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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
<b>LOCAL TAXES</b>				
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
<b>1000   TOTAL LOCAL TAXES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>				
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
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, GENERAL PURPOSE</b>				
3600   State Forests		0	0	0
3900   Other State General Purpose, Unassigned		0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
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		XXXXXX	XXXXXX	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>				
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

## 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
9901   Transfers (local resources)	0	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>299,844</b>	<b>1,034,908</b>	<b>743,933</b>
<b>EXPENDITURES</b>				
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>B. TOTAL EXPENDITURES</b>		<b>249,269</b>	<b>1,322,280</b>	<b>1,386,381</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>		<b>50,574</b>	<b>-287,372</b>	<b>-642,448</b>
<b>BEGINNING FUND BALANCE</b>				
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
<b>F.</b>	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>277,004</b>	<b>327,578</b>	<b>642,448</b>
<b>G.</b>	<b>G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>ENDING FUND BALANCE</b>				
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
<b>H.</b>	<b>TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>327,578</b>	<b>40,206</b>	<b>0</b>

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.

## 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
<b>LOCAL TAXES</b>				
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
<b>1000   TOTAL LOCAL TAXES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>				
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
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>		<b>15,120</b>	<b>14,908</b>	<b>13,933</b>
<b>STATE, GENERAL PURPOSE</b>				
3600   State Forests		0	0	0
3900   Other State General Purpose, Unassigned		0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>				
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>		<b>26,980</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>				

## 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
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>		<b>35,454</b>	<b>20,000</b>	<b>30,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>222,289</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>1,000,000</b>	<b>700,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>299,844</b>	<b>1,034,908</b>	<b>743,933</b>

## Nespelem School District No.014

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
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		XXXXXX	XXXXXX	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

## Nespelem School District No.014

## 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
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>56,701</b>	<b>56,919</b>	<b>61,403</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>56,701</b>	<b>56,919</b>	<b>61,403</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases	0	290,423	191,491
34 Transportation Equipment 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
<b>D. TOTAL EXPENDITURES</b>	<b>0</b>	<b>290,423</b>	<b>191,491</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>56,701</b>	<b>-233,504</b>	<b>-130,088</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>176,957</b>	<b>233,504</b>	<b>130,088</b>
<b>I. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>J.</b>	<b>TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>233,658</b>	<b>0</b>	<b>0</b>

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.