

Wenatchee School District No.246

F-195F

ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	455.00	455.00	451.00	460.00
2. Grade 1	486.00	465.00	445.00	460.00
3. Grade 2	480.00	470.00	465.00	450.00
4. Grade 3	443.00	443.00	470.00	460.00
5. Grade 4	468.00	430.00	460.00	460.00
6. Grade 5	478.00	460.00	420.00	460.00
7. Grade 6	498.00	470.00	450.00	430.00
8. Grade 7	498.00	490.00	470.00	460.00
9. Grade 8	528.00	528.00	490.00	470.00
10. Grade 9	540.00	516.00	480.00	490.00
11. Grade 10	576.00	530.00	505.00	480.00
12. Grade 11 (excluding Running Start)	518.00	565.00	520.00	505.00
13. Grade 12 (excluding Running Start)	466.00	510.00	555.00	520.00
14. SUBTOTAL	6,434.00	6,332.00	6,181.00	6,105.00
15. Running Start	205.00	205.00	205.00	205.00
16. Dropout Reengagement Enrollment	75.00	75.00	75.00	75.00
17. ALE Enrollment	331.00	320.00	320.00	330.00
18. TOTAL K-12	7,045.00	6,932.00	6,781.00	6,715.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	562.385	542.000	530.000	530.000
2. General Fund FTE Classified Employees /4	338.480	318.500	310.000	310.000

Wenatchee School District No.246

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	12,536,999	12,889,670	14,111,872	14,834,170
2000 Local Nontax Support	1,637,800	1,625,800	1,625,800	1,625,800
3000 State, General Purpose	71,579,910	70,896,718	70,556,732	72,292,418
4000 State, Special Purpose	25,634,324	25,785,334	26,576,179	27,416,067
5000 Federal, General Purpose	300,000	300,000	300,000	300,000
6000 Federal, Special Purpose	19,175,576	15,605,494	15,605,494	15,143,084
7000 Revenues from Other School Districts	105,000	105,000	105,000	105,000
8000 Revenues from Other Entities	2,000	2,000	2,000	2,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	130,971,609	127,210,016	128,883,077	131,718,539
EXPENDITURES				
00 Regular Instruction	61,499,768	57,000,000	56,750,000	59,000,000
10 Federal Special Purpose Funding	2,697,436	0	0	0
20 Special Education Instruction	16,494,580	16,750,000	17,000,000	17,250,000
30 Vocational Education Instruction	8,725,645	9,000,000	9,100,000	9,200,000
40 Skill Center Instruction	1,949,639	2,100,000	2,200,000	230,000
50 and 60 Compensatory Education Instruction	15,750,526	16,000,000	16,200,000	16,400,000
70 Other Instructional Programs	6,516,193	6,375,000	6,575,000	6,775,000
80 Community Services	46,730	47,000	47,000	47,000
90 Support Services	21,722,960	20,750,000	21,250,000	22,500,000
B. TOTAL EXPENDITURES	135,403,477	128,022,000	129,122,000	131,402,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	4,000,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-8,431,867	-811,984	-238,923	316,539
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	690,000	690,000	690,000	690,000

Wenatchee School District No.246

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	1,470,000	1,470,000	1,470,000	1,470,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	60,000	60,000	60,000	60,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	2,861,949	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	4,000,000	0	0	0
G.L.888 Assigned to Other Purposes	485,000	485,000	485,000	485,000
G.L.890 Unassigned Fund Balance	3,381,484	1,346,267	903,357	609,434
G.L.891 Unassigned to Minimum Fund Balance Policy	6,304,875	6,770,174	6,401,100	6,456,100
F. TOTAL BEGINNING FUND BALANCE	19,253,308	10,821,441	10,009,457	9,770,534
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	690,000	690,000	690,000	690,000
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	1,470,000	1,470,000	1,470,000	1,470,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	60,000	60,000	60,000	60,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	485,000	485,000	485,000	485,000
G.L.890 Unassigned Fund Balance	1,346,267	903,357	609,434	811,972
G.L.891 Unassigned to Minimum Fund Balance Policy	6,770,174	6,401,100	6,456,100	6,570,100
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,821,441	10,009,457	9,770,534	10,087,073

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

Wenatchee School District No.246

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	268,250	270,000	270,000	270,000
200 Athletics	342,710	345,000	345,000	345,000
300 Classes	5,000	5,000	5,000	5,000
400 Clubs	669,910	670,000	670,000	670,000
600 Private Moneys	68,225	70,000	70,000	70,000
A. TOTAL REVENUES	1,354,095	1,360,000	1,360,000	1,360,000
EXPENDITURES				
100 General Student Body	198,500	200,000	200,000	200,000
200 Athletics	364,714	365,000	365,000	365,000
300 Classes	5,000	5,000	5,000	5,000
400 Clubs	695,760	700,000	700,000	700,000
600 Private Moneys	73,050	75,000	75,000	75,000
B. TOTAL EXPENDITURES	1,337,024	1,345,000	1,345,000	1,345,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	17,071	15,000	15,000	15,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	694,496	711,567	726,567	741,567
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	694,496	711,567	726,567	741,567
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	711,567	726,567	741,567	756,567
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	711,567	726,567	741,567	756,567

Wenatchee School District No.246

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	6,271,959	6,300,000	6,450,000	6,750,000
2000 Local Nontax Support	50,000	50,000	50,000	50,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,321,959	6,350,000	6,500,000	6,800,000
EXPENDITURES				
Matured Bond Expenditures	3,550,000	3,850,000	4,170,000	4,650,000
Interest on Bonds	2,567,413	2,382,413	2,202,763	2,024,481
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	50,000	50,000	50,000	50,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	6,167,413	6,282,413	6,422,763	6,724,481
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	154,546	67,587	77,237	75,519
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,011,774	1,166,320	1,233,907	1,311,144
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,011,774	1,166,320	1,233,907	1,311,144
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	1,166,320	1,233,907	1,311,144	1,386,663
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,166,320	1,233,907	1,311,144	1,386,663

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.

Wenatchee School District No.246

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	2,500	2,500	2,500
2000 Local Nontax Support	2,025,000	22,500	22,500	22,500
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	4,000,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,025,000	25,000	25,000	25,000
EXPENDITURES				
10 Sites	6,300,000	0	0	0
20 Buildings	400,000	0	0	0
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	6,700,000	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-675,000	25,000	25,000	25,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	963,674	288,674	313,674	338,674
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	963,674	288,674	313,674	338,674
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	288,674	313,674	338,674	363,673
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	288,674	313,674	338,674	363,674

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.

Wenatchee School District No.246

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	25,000	25,000	25,000	25,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	372,543	364,622	331,392	404,912
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	397,543	389,622	356,392	429,912
EXPENDITURES				
33 Transportation Equipment Purchases	596,694	655,559	590,000	620,000
34 Transportation Equipmpent Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	596,694	655,559	590,000	620,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-199,151	-265,937	-233,608	-190,088
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,013,180	814,029	548,092	314,484
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,013,180	814,029	548,092	314,484
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	814,029	547,748	314,140	124,052

Wenatchee School District No.246

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	814,029	548,092	314,484	124,396

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.