## ENROLLMENT AND STAFF COUNTS

### A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

<table>
<thead>
<tr>
<th>Grade</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Kindergarten /2</td>
<td>383.00</td>
<td>391.00</td>
<td>398.00</td>
<td>406.00</td>
</tr>
<tr>
<td>2. Grade 1</td>
<td>383.00</td>
<td>391.00</td>
<td>398.00</td>
<td>406.00</td>
</tr>
<tr>
<td>3. Grade 2</td>
<td>393.00</td>
<td>401.00</td>
<td>409.00</td>
<td>417.00</td>
</tr>
<tr>
<td>4. Grade 3</td>
<td>384.00</td>
<td>392.00</td>
<td>400.00</td>
<td>408.00</td>
</tr>
<tr>
<td>5. Grade 4</td>
<td>384.00</td>
<td>392.00</td>
<td>400.00</td>
<td>408.00</td>
</tr>
<tr>
<td>6. Grade 5</td>
<td>392.00</td>
<td>400.00</td>
<td>408.00</td>
<td>416.00</td>
</tr>
<tr>
<td>7. Grade 6</td>
<td>367.00</td>
<td>374.00</td>
<td>382.00</td>
<td>389.00</td>
</tr>
<tr>
<td>8. Grade 7</td>
<td>395.00</td>
<td>403.00</td>
<td>411.00</td>
<td>419.00</td>
</tr>
<tr>
<td>9. Grade 8</td>
<td>432.00</td>
<td>441.00</td>
<td>449.00</td>
<td>458.00</td>
</tr>
<tr>
<td>10. Grade 9</td>
<td>410.00</td>
<td>418.00</td>
<td>427.00</td>
<td>435.00</td>
</tr>
<tr>
<td>11. Grade 10</td>
<td>406.00</td>
<td>414.00</td>
<td>422.00</td>
<td>431.00</td>
</tr>
<tr>
<td>12. Grade 11 (excluding Running Start)</td>
<td>351.00</td>
<td>358.00</td>
<td>365.00</td>
<td>372.00</td>
</tr>
<tr>
<td>13. Grade 12 (excluding Running Start)</td>
<td>267.00</td>
<td>272.00</td>
<td>278.00</td>
<td>283.00</td>
</tr>
<tr>
<td>14. SUBTOTAL</td>
<td>4,947.00</td>
<td>5,047.00</td>
<td>5,147.00</td>
<td>5,248.00</td>
</tr>
<tr>
<td>15. Running Start</td>
<td>120.00</td>
<td>122.00</td>
<td>125.00</td>
<td>127.00</td>
</tr>
<tr>
<td>16. Dropout Reengagement Enrollment</td>
<td>18.00</td>
<td>18.00</td>
<td>19.00</td>
<td>19.00</td>
</tr>
<tr>
<td>17. ALE Enrollment</td>
<td>242.00</td>
<td>247.00</td>
<td>252.00</td>
<td>257.00</td>
</tr>
<tr>
<td>18. TOTAL K-12</td>
<td>5,327.00</td>
<td>5,434.00</td>
<td>5,543.00</td>
<td>5,651.00</td>
</tr>
</tbody>
</table>

### B. STAFF COUNTS (calculate to three decimal places)

<table>
<thead>
<tr>
<th>Category</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. General Fund FTE Certificated Employees /4</td>
<td>321.723</td>
<td>328.000</td>
<td>335.000</td>
<td>341.000</td>
</tr>
<tr>
<td>2. General Fund FTE Classified Employees /4</td>
<td>204.106</td>
<td>208.000</td>
<td>212.000</td>
<td>217.000</td>
</tr>
</tbody>
</table>
### REVENUES AND OTHER FINANCING SOURCES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Local Taxes</td>
<td>5,374,930</td>
<td>5,965,626</td>
<td>5,965,626</td>
<td>5,965,626</td>
</tr>
<tr>
<td>2000</td>
<td>Local Nontax Support</td>
<td>1,349,061</td>
<td>1,376,043</td>
<td>1,403,563</td>
<td>1,431,634</td>
</tr>
<tr>
<td>3000</td>
<td>State, General Purpose</td>
<td>50,780,023</td>
<td>52,815,623</td>
<td>53,871,936</td>
<td>54,949,375</td>
</tr>
<tr>
<td>4000</td>
<td>State, Special Purpose</td>
<td>13,386,142</td>
<td>12,633,865</td>
<td>12,886,542</td>
<td>13,144,273</td>
</tr>
<tr>
<td>5000</td>
<td>Federal, General Purpose</td>
<td>43,000</td>
<td>43,860</td>
<td>44,737</td>
<td>45,632</td>
</tr>
<tr>
<td>6000</td>
<td>Federal, Special Purpose</td>
<td>9,739,184</td>
<td>5,814,520</td>
<td>3,060,000</td>
<td>3,121,200</td>
</tr>
<tr>
<td>7000</td>
<td>Revenues from Other School Districts</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8000</td>
<td>Revenues from Other Entities</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9000</td>
<td>Other Financing Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**A. TOTAL REVENUES AND OTHER FINANCING SOURCES**

80,672,340

78,649,537

77,232,404

78,657,740

### EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>00</td>
<td>Regular Instruction</td>
<td>39,920,575</td>
<td>39,122,164</td>
<td>38,339,720</td>
<td>38,723,116</td>
</tr>
<tr>
<td>10</td>
<td>Federal Special Purpose Funding</td>
<td>5,000,000</td>
<td>3,000,000</td>
<td>3,500,000</td>
<td>3,535,000</td>
</tr>
<tr>
<td>20</td>
<td>Special Education Instruction</td>
<td>8,387,034</td>
<td>8,219,292</td>
<td>8,054,907</td>
<td>8,135,457</td>
</tr>
<tr>
<td>30</td>
<td>Vocational Education Instruction</td>
<td>5,058,348</td>
<td>4,957,181</td>
<td>4,858,037</td>
<td>4,906,618</td>
</tr>
<tr>
<td>40</td>
<td>Skill Center Instruction</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>50</td>
<td>Compensatory Education Instruction</td>
<td>4,036,575</td>
<td>3,955,844</td>
<td>3,876,727</td>
<td>3,915,494</td>
</tr>
<tr>
<td>70</td>
<td>Other Instructional Programs</td>
<td>230,942</td>
<td>226,323</td>
<td>221,798</td>
<td>224,015</td>
</tr>
<tr>
<td>80</td>
<td>Community Services</td>
<td>95,376</td>
<td>93,469</td>
<td>91,598</td>
<td>92,514</td>
</tr>
<tr>
<td>90</td>
<td>Support Services</td>
<td>17,835,327</td>
<td>17,478,620</td>
<td>17,129,048</td>
<td>17,300,339</td>
</tr>
</tbody>
</table>

**B. TOTAL EXPENDITURES**

80,564,177

77,052,893

76,071,835

76,832,553

**C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/**

1,000,000

1,000,000

1,000,000

1,000,000

**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)**

-891,836

596,644

160,569

825,187

**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
### SUMMARY OF GENERAL FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.821</td>
<td>Restricted for Carryover of Restricted Revenues</td>
<td>670,000</td>
<td>670,000</td>
<td>670,000</td>
</tr>
<tr>
<td>G.L.825</td>
<td>Restricted for Skill Center</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.828</td>
<td>Restricted for Carryover of Food Service Revenue</td>
<td>435,000</td>
<td>435,000</td>
<td>435,000</td>
</tr>
<tr>
<td>G.L.830</td>
<td>Restricted for Debt Service</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.835</td>
<td>Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.840</td>
<td>Nonspendable Fund Balance-Inventory &amp; Prepaid Items</td>
<td>312,000</td>
<td>312,000</td>
<td>312,000</td>
</tr>
<tr>
<td>G.L.845</td>
<td>Restricted for Self-Insurance</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.850</td>
<td>Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870</td>
<td>Committed to Other Purposes</td>
<td>210,000</td>
<td>210,000</td>
<td>210,000</td>
</tr>
<tr>
<td>G.L.872</td>
<td>Committed to Economic Stabilization</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.875</td>
<td>Assigned to Contingencies</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.884</td>
<td>Assigned to Other Capital Projects</td>
<td>225,000</td>
<td>225,000</td>
<td>225,000</td>
</tr>
<tr>
<td>G.L.888</td>
<td>Assigned to Other Purposes</td>
<td>250,000</td>
<td>250,000</td>
<td>275,000</td>
</tr>
<tr>
<td>G.L.890</td>
<td>Unassigned Fund Balance</td>
<td>1,134,833</td>
<td>149,746</td>
<td>1,072,518</td>
</tr>
<tr>
<td>G.L.891</td>
<td>Unassigned to Minimum Fund Balance Policy</td>
<td>7,963,167</td>
<td>8,056,417</td>
<td>7,705,289</td>
</tr>
<tr>
<td><strong>F. TOTAL BEGINNING FUND BALANCE</strong></td>
<td>11,200,000</td>
<td>10,308,163</td>
<td>10,904,807</td>
<td>11,065,376</td>
</tr>
<tr>
<td><strong>ENDING FUND BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G.L.810</td>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.815</td>
<td>Restricted for Unequalized Deductible Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.821</td>
<td>Restricted for Carryover of Restricted Revenues</td>
<td>670,000</td>
<td>670,000</td>
<td>670,000</td>
</tr>
<tr>
<td>G.L.825</td>
<td>Restricted for Skill Center</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.828</td>
<td>Restricted for Carryover of Food Service Revenue</td>
<td>435,000</td>
<td>435,000</td>
<td>435,000</td>
</tr>
<tr>
<td>G.L.830</td>
<td>Restricted for Debt Service</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.835</td>
<td>Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.840</td>
<td>Nonspendable Fund Balance-Inventory &amp; Prepaid Items</td>
<td>312,000</td>
<td>312,000</td>
<td>312,000</td>
</tr>
<tr>
<td>G.L.845</td>
<td>Restricted for Self-Insurance</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.850</td>
<td>Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870</td>
<td>Committed to Other Purposes</td>
<td>210,000</td>
<td>210,000</td>
<td>210,000</td>
</tr>
<tr>
<td>G.L.872</td>
<td>Committed to Economic Stabilization</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.875</td>
<td>Assigned to Contingencies</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.884</td>
<td>Assigned to Other Capital Projects</td>
<td>225,000</td>
<td>225,000</td>
<td>225,000</td>
</tr>
</tbody>
</table>
### SUMMARY OF GENERAL FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.888 Assigned to Other Purposes</td>
<td>250,000</td>
<td>275,000</td>
<td>275,000</td>
<td>275,000</td>
</tr>
<tr>
<td>G.L.890 Unassigned Fund Balance</td>
<td>149,746</td>
<td>1,072,518</td>
<td>1,331,193</td>
<td>2,080,308</td>
</tr>
<tr>
<td>G.L.891 Unassigned to Minimum Fund Balance Policy</td>
<td>8,056,417</td>
<td>7,705,289</td>
<td>7,607,183</td>
<td>7,683,255</td>
</tr>
<tr>
<td>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</td>
<td>10,308,163</td>
<td>10,904,807</td>
<td>11,065,376</td>
<td>11,890,563</td>
</tr>
</tbody>
</table>

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.
## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Student Body</td>
<td>203,900</td>
<td>205,939</td>
<td>210,058</td>
<td>214,259</td>
</tr>
<tr>
<td>Athletics</td>
<td>237,980</td>
<td>240,360</td>
<td>245,167</td>
<td>250,070</td>
</tr>
<tr>
<td>Classes</td>
<td>41,000</td>
<td>41,410</td>
<td>42,238</td>
<td>43,083</td>
</tr>
<tr>
<td>Clubs</td>
<td>136,690</td>
<td>138,057</td>
<td>140,818</td>
<td>143,634</td>
</tr>
<tr>
<td>Private Moneys</td>
<td>18,050</td>
<td>18,231</td>
<td>18,595</td>
<td>18,967</td>
</tr>
</tbody>
</table>

**A. TOTAL REVENUES**

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>637,620</td>
<td>643,997</td>
<td>656,876</td>
<td>670,013</td>
</tr>
</tbody>
</table>

### EXPENDITURES

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Student Body</td>
<td>186,480</td>
<td>188,345</td>
<td>192,112</td>
<td>195,954</td>
</tr>
<tr>
<td>Athletics</td>
<td>213,225</td>
<td>215,357</td>
<td>219,664</td>
<td>224,058</td>
</tr>
<tr>
<td>Classes</td>
<td>39,400</td>
<td>39,794</td>
<td>40,590</td>
<td>41,402</td>
</tr>
<tr>
<td>Clubs</td>
<td>131,420</td>
<td>132,734</td>
<td>135,389</td>
<td>138,097</td>
</tr>
<tr>
<td>Private Moneys</td>
<td>18,050</td>
<td>18,231</td>
<td>18,595</td>
<td>18,967</td>
</tr>
</tbody>
</table>

**B. TOTAL EXPENDITURES**

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>588,575</td>
<td>594,461</td>
<td>606,350</td>
<td>618,478</td>
</tr>
</tbody>
</table>

**C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)**

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>49,045</td>
<td>49,536</td>
<td>50,526</td>
<td>51,535</td>
</tr>
</tbody>
</table>

### BEGINNING FUND BALANCE

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Restricted for Fund Purposes</td>
<td>328,257</td>
<td>377,302</td>
<td>426,838</td>
<td>477,364</td>
</tr>
<tr>
<td>Nonspendable Fund Balance-Inventory &amp; Prepaid Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Assigned to Fund Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**D. TOTAL BEGINNING FUND BALANCE**

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>328,257</td>
<td>377,302</td>
<td>426,838</td>
<td>477,364</td>
</tr>
</tbody>
</table>

### ENDING FUND BALANCE

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-2022</th>
<th>2022-2023</th>
<th>2023-2024</th>
<th>2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Restricted for Fund Purposes</td>
<td>377,302</td>
<td>426,838</td>
<td>477,364</td>
<td>528,899</td>
</tr>
<tr>
<td>Nonspendable Fund Balance-Inventory &amp; Prepaid Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
### SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.870 Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.889 Assigned to Fund Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.890 Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>F. TOTAL ENDING FUND BALANCE (C+D)</strong></td>
<td>377,302</td>
<td>426,838</td>
<td>477,364</td>
<td>528,899</td>
</tr>
</tbody>
</table>
### West Valley School (Yakima) District No.208

#### SUMMARY OF DEBT SERVICE FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES AND OTHER FINANCING SOURCES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>Local Taxes</td>
<td>8,126,055</td>
<td>8,236,000</td>
<td>8,285,800</td>
</tr>
<tr>
<td>2000</td>
<td>Local Nontax Support</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3000</td>
<td>State, General Purpose</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5000</td>
<td>Federal, General Purpose</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9000</td>
<td>Other Financing Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</strong></td>
<td>8,126,055</td>
<td>8,236,000</td>
<td>8,285,800</td>
<td>8,285,800</td>
</tr>
</tbody>
</table>

**EXPENDITURES**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Matured Bond Expenditures</td>
<td>4,970,000</td>
<td>5,290,000</td>
<td>5,620,000</td>
<td>6,020,000</td>
</tr>
<tr>
<td>Interest on Bonds</td>
<td>3,025,988</td>
<td>2,863,325</td>
<td>2,665,800</td>
<td>2,442,450</td>
</tr>
<tr>
<td>Interfund Loan Interest</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Bond Transfer Fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>UnderWriter's Fees</td>
<td>85,455</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>B. TOTAL EXPENDITURES</strong></td>
<td>8,081,443</td>
<td>8,153,325</td>
<td>8,285,800</td>
<td>8,462,450</td>
</tr>
<tr>
<td><strong>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>D. OTHER FINANCING USES (G.L.535)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)</strong></td>
<td>44,612</td>
<td>82,675</td>
<td>0</td>
<td>-176,650</td>
</tr>
</tbody>
</table>

**BEGINNING FUND BALANCE**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.810</td>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.830</td>
<td>Restricted for Debt Service</td>
<td>4,636,876</td>
<td>4,681,488</td>
<td>4,764,163</td>
</tr>
<tr>
<td>G.L.835</td>
<td>Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870</td>
<td>Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.889</td>
<td>Assigned to Fund Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.890</td>
<td>Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>F. TOTAL BEGINNING FUND BALANCE</strong></td>
<td>4,636,876</td>
<td>4,681,488</td>
<td>4,764,163</td>
<td>4,764,163</td>
</tr>
</tbody>
</table>

**ENDING FUND BALANCE**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.810</td>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
### SUMMARY OF DEBT SERVICE FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.830</td>
<td>Restricted for Debt Service</td>
<td>4,681,488</td>
<td>4,764,163</td>
<td>4,764,163</td>
<td>4,587,513</td>
</tr>
<tr>
<td>G.L.835</td>
<td>Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870</td>
<td>Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.889</td>
<td>Assigned to Fund Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.890</td>
<td>Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</td>
<td>4,681,488</td>
<td>4,764,163</td>
<td>4,764,163</td>
<td>4,587,513</td>
<td></td>
</tr>
</tbody>
</table>

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.
## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES AND OTHER FINANCING SOURCES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>Local Taxes</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2000</td>
<td>Local Nontax Support</td>
<td>20,000</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>3000</td>
<td>State, General Purpose</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4000</td>
<td>State, Special Purpose</td>
<td>13,251,228</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5000</td>
<td>Federal, General Purpose</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6000</td>
<td>Federal, Special Purpose</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7000</td>
<td>Revenues from Other School Districts</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8000</td>
<td>Revenues from Other Entities</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9000</td>
<td>Other Financing Sources</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
</tr>
<tr>
<td><strong>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</strong></td>
<td>14,271,228</td>
<td>1,020,000</td>
<td>1,020,000</td>
<td>1,020,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Sites</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20</td>
<td>Buildings</td>
<td>13,251,228</td>
<td>700,000</td>
<td>700,000</td>
</tr>
<tr>
<td>30</td>
<td>Equipment</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>40</td>
<td>Energy</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>50</td>
<td>Sales and Lease Expenditures</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>60</td>
<td>Bond Issuance Expenditures</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>90</td>
<td>Debt Expenditures</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>B. TOTAL EXPENDITURES</strong></td>
<td>13,251,228</td>
<td>700,000</td>
<td>700,000</td>
<td>700,000</td>
</tr>
<tr>
<td><strong>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>D. OTHER FINANCING USES (G.L.535) 2/</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</strong></td>
<td>1,020,000</td>
<td>320,000</td>
<td>320,000</td>
<td>320,000</td>
</tr>
<tr>
<td><strong>BEGINNING FUND BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G.L.810</td>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.825</td>
<td>Restricted for Skill Center</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.830</td>
<td>Restricted for Debt Service</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.835</td>
<td>Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.840 Nonspendable Fund Balance-Inventory &amp; Prepaid Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.850 Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.861 Restricted from Bond Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.862 Committed from Levy Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.863 Restricted from State Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.864 Restricted from Federal Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.865 Restricted from Other Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.866 Restricted from Impact Fee Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.867 Restricted from Mitigation Fee Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.869 Restricted from Undistributed Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870 Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.889 Assigned to Fund Purposes</td>
<td>8,623,621</td>
<td>9,643,621</td>
<td>9,963,621</td>
<td>10,283,621</td>
</tr>
<tr>
<td>G.L.890 Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>F. TOTAL BEGINNING FUND BALANCE</strong></td>
<td>8,623,621</td>
<td>9,643,621</td>
<td>9,963,621</td>
<td>10,283,621</td>
</tr>
</tbody>
</table>

**ENDING FUND BALANCE**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.810 Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.825 Restricted for Skill Center</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.830 Restricted for Debt Service</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.840 Nonspendable Fund Balance-Inventory &amp; Prepaid Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.835 Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.850 Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.861 Restricted from Bond Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.862 Committed from Levy Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.863 Restricted from State Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.864 Restricted from Federal Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.865 Restricted from Other Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.866 Restricted from Impact Fee Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.867 Restricted from Mitigation Fee Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.869 Restricted from Undistributed Proceeds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870 Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.889 Assigned to Fund Purposes</td>
<td>9,643,621</td>
<td>9,963,621</td>
<td>10,283,621</td>
<td>10,603,621</td>
</tr>
</tbody>
</table>
### SUMMARY OF CAPITAL PROJECTS FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL ENDING FUND BALANCE (E+F, OR-G)</td>
<td>9,643,621</td>
<td>9,963,621</td>
<td>10,283,621</td>
<td>10,603,621</td>
</tr>
</tbody>
</table>

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.
### SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5200</td>
<td>General Purposes Direct Federal Grants-Unassigned</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5300</td>
<td>Impact Aid, Maintenance and Operation</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5400</td>
<td>Federal in lieu of Taxes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5600</td>
<td>Qualified Bond Interest Credit-Federal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6100</td>
<td>Special Purpose-OSPI Unassigned</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6200</td>
<td>Direct Special Purpose Grants</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6300</td>
<td>Federal Grants Through Other Entities-Unassigned</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8100</td>
<td>Governmental Entities</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8500</td>
<td>NonFederal ESD</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9100</td>
<td>Sale of Bonds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9300</td>
<td>Sale of Equipment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8500</td>
<td>NonFederal ESD</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9100</td>
<td>Sale of Bonds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9300</td>
<td>Sale of Equipment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Summary of Transportation Reimbursement Depreciation**

- **Total for 2021-2022 Current:** 234,054
- **Total for 2022-2023 Forecast:** 245,000
- **Total for 2023-2024 Forecast:** 250,000
- **Total for 2024-2025 Forecast:** 255,000
## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>9400</td>
<td>Compensated Loss of Fixed Assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9500</td>
<td>Long-Term Financing</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)

### B. 9900 TRANSFERS IN (from the General Fund)

### C. TOTAL REVENUES AND OTHER FINANCING SOURCES

### EXPENDITURES

- **33 Transportation Equipment Purchases - formerly Act 57 Cash**
  - Purchases/Rebuilding of Transportation Equipment
  - 350,000 | 360,000 | 370,000 | 380,000 |
- **34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment**
- **61 Bond/Levy Issuance and/or Election**
- **91 Principal - formerly Act 84**
- **92 Interest 1/ - formerly Act. 83**
- **93 Arbitrage Rebate**

### D. TOTAL EXPENDITURES

### E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

### F. OTHER FINANCING USES (G.L.535) 3/

### G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)

### EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)

### BEGINNING FUND BALANCE

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.810</td>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.819</td>
<td>Restricted for Fund Purposes</td>
<td>663,337</td>
<td>557,121</td>
<td>451,851</td>
</tr>
<tr>
<td>G.L.830</td>
<td>Restricted for Debt Service</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.835</td>
<td>Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.850</td>
<td>Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870</td>
<td>Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.889</td>
<td>Assigned to Fund Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.890</td>
<td>Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### H. TOTAL BEGINNING FUND BALANCE

### ENDING FUND BALANCE

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.810</td>
<td>Restricted for Other Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.819</td>
<td>Restricted for Fund Purposes</td>
<td>557,121</td>
<td>451,851</td>
<td>342,851</td>
</tr>
</tbody>
</table>
### SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>G.L.830 Restricted for Debt Service</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.835 Restricted for Arbitrage Rebate</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.850 Restricted for Uninsured Risks</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.870 Committed to Other Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.889 Assigned to Fund Purposes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>G.L.890 Unassigned Fund Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I)</td>
<td>557,121</td>
<td>451,851</td>
<td>342,851</td>
<td>230,351</td>
</tr>
</tbody>
</table>

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.