

## University Place School District No.083

F-195F

## ENROLLMENT AND STAFF COUNTS

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten	357.00	370.00	370.00	370.00
2. Grade 1	369.00	357.00	370.00	370.00
3. Grade 2	418.00	369.00	357.00	370.00
4. Grade 3	372.00	418.00	369.00	357.00
5. Grade 4	410.00	393.00	439.00	401.00
6. Grade 5	405.00	426.00	408.00	456.00
7. Grade 6	429.00	421.00	438.00	419.00
8. Grade 7	410.00	440.00	432.00	440.00
9. Grade 8	466.00	436.00	466.00	458.00
10. Grade 9	475.00	507.00	458.00	497.00
11. Grade 10	470.00	456.00	488.00	439.00
12. Grade 11 (excluding Running Start)	349.00	361.00	347.00	379.00
13. Grade 12 (excluding Running Start)	364.00	340.00	352.00	338.00
14. SUBTOTAL	5,294.00	5,294.00	5,294.00	5,294.00
15. Running Start	226.00	226.00	226.00	226.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	15.00	15.00	15.00	15.00
18. TOTAL K-12	5,535.00	5,535.00	5,535.00	5,535.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees	370.900	370.900	370.900	370.900
2. General Fund FTE Classified Employees	175.895	175.895	175.895	175.895

## University Place School District No.083

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	8,500,502	5,635,997	6,274,862	6,495,014
2000   Local Nontax Support	1,938,436	1,930,884	1,930,884	1,930,884
3000   State, General Purpose	49,762,989	50,833,409	51,306,053	52,589,276
4000   State, Special Purpose	9,091,342	9,309,203	9,446,113	9,623,306
5000   Federal, General Purpose	22,000	22,000	22,000	22,000
6000   Federal, Special Purpose	4,565,240	4,572,792	4,572,792	4,572,792
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	400,000	400,000	400,000	400,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	74,280,509	72,704,285	73,952,704	75,633,272
EXPENDITURES				
00   Regular Instruction	42,630,920	43,463,331	44,348,938	45,250,257
10   Federal Stimulus	0	0	0	0
20   Special Education Instruction	8,626,894	8,780,389	8,945,030	9,112,964
30   Vocational Education Instruction	1,858,027	1,887,698	1,919,526	1,951,990
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	2,823,731	2,876,417	2,932,928	2,990,569
70   Other Instructional Programs	1,568,939	1,587,031	1,606,439	1,626,235
80   Community Services	446,499	452,621	459,189	465,887
90   Support Services	14,176,830	14,440,840	14,716,763	14,996,204
B. TOTAL EXPENDITURES	72,131,840	73,488,327	74,928,813	76,394,106
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	136,533	133,337	135,144	136,703
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)	2,012,136	-917,379	-1,111,253	-897,537
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	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

## University Place School District No.083

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	135,000	135,000	135,000	135,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	550,000	550,000	550,000	550,000
G.L.845 Restricted for Self-Insurance	250,000	250,000	250,000	0
G.L.850 Restricted for Uninsured Risks	500,000	500,000	500,000	500,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,500,000	1,750,000	1,750,000	1,750,000
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	0	0	0	0
G.L.890 Unassigned Fund Balance	1,915,000	3,627,136	2,659,757	1,748,504
G.L.891 Unassigned to Minimum Fund Balance Policy	3,650,000	3,700,000	3,750,000	3,800,000
F. TOTAL BEGINNING FUND BALANCE	8,500,000	10,512,136	9,594,757	8,483,504
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	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	135,000	135,000	135,000	135,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	550,000	550,000	550,000	550,000
G.L.845 Restricted for Self-Insurance	250,000	250,000	0	0
G.L.850 Restricted for Uninsured Risks	500,000	500,000	500,000	500,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,500,000	1,750,000	1,750,000	1,750,000
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	0	0	0	0
G.L.890 Unassigned Fund Balance	3,927,136	2,709,757	1,798,504	850,967

## University Place School District No.083

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
G.L.891 Unassigned to Minimum Fund Balance Policy	3,650,000	3,700,000	3,750,000	3,800,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	10,512,136	9,594,757	8,483,504	7,585,967

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.

## University Place School District No.083

F-195F

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES				
100   General Student Body	528,925	528,925	528,925	528,925
200   Athletics	7,400	7,400	7,400	7,400
300   Classes	81,150	81,150	81,150	81,150
400   Clubs	589,449	589,449	589,449	589,449
600   Private Moneys	15,272	15,272	15,272	15,272
A. TOTAL REVENUES	1,222,196	1,222,196	1,222,196	1,222,196
EXPENDITURES				
100   General Student Body	406,730	406,730	366,730	366,730
200   Athletics	166,700	166,700	166,700	166,700
300   Classes	79,575	79,575	79,575	79,575
400   Clubs	631,666	631,666	631,666	600,000
600   Private Moneys	16,465	16,465	16,465	16,465
B. TOTAL EXPENDITURES	1,301,136	1,301,136	1,261,136	1,229,470
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-78,940	-78,940	-38,940	-7,274
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	347,967	269,027	190,087	151,147
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	347,967	269,027	190,087	151,147
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	269,027	190,087	151,147	143,873
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

University Place School District No.083

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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)	269,027	190,087	151,147	143,873

## University Place School District No.083

F-195F

## SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	7,128,000	7,200,000	7,175,000	7,125,000
2000   Local Nontax Support	15,000	10,000	10,000	10,000
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	136,533	133,337	135,144	136,703
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,279,533	7,343,337	7,320,144	7,271,703
EXPENDITURES				
Matured Bond Expenditures	5,442,117	5,759,277	6,071,547	6,263,934
Interest on Bonds	2,288,816	2,053,860	1,816,296	1,568,569
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	7,740,933	7,823,137	7,897,843	7,842,503
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)	-461,400	-479,800	-577,699	-570,800
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,750,292	3,288,892	2,809,092	2,231,393
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	3,750,292	3,288,892	2,809,092	2,231,393
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,288,892	2,809,092	2,231,393	1,660,593
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

## University Place School District No.083

F-195F

## SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,288,892	2,809,092	2,231,393	1,660,593

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.



## University Place School District No.083

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	1,302,400	2,037,040	2,149,799	2,267,633
2000   Local Nontax Support	10,000	10,000	10,000	10,000
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	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,312,400	2,047,040	2,159,799	2,277,633
EXPENDITURES				
10   Sites	300,000	0	0	0
20   Buildings	4,630,000	129,440	1,759,799	1,877,633
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	4,930,000	129,440	1,759,799	1,877,633
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	400,000	400,000	400,000	400,000
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)	-4,017,600	1,517,600	0	0
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
G.L.850 Restricted for Uninsured Risks	0	0	0	0

## University Place School District No.083

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	935,000	457,400	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
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	3,565,000	25,000	2,000,000	2,000,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,500,000	482,400	2,000,000	2,000,000
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	457,400	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
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	25,000	2,000,000	2,000,000	2,000,000
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	482,400	2,000,000	2,000,000	2,000,000

University Place School District No.083

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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.				

## University Place School District No.083

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 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	5,000	4,000	4,000	4,000
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	218,273	237,517	222,900	235,330
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
9400   Compensated Loss of Fixed Assets	0	0	0	0

## University Place School District No.083

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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	223,273	241,517	226,900	239,330
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	251,607	223,273	241,517	226,900
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	251,607	223,273	241,517	226,900
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)	-28,334	18,244	-14,617	12,430
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	251,607	223,273	241,517	226,900
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	251,607	223,273	241,517	226,900
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	223,273	241,517	226,900	239,330
G.L.830 Restricted for Debt Service	0	0	0	0

## University Place School District No.083

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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)	223,273	241,517	226,900	239,330

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.