

## South Bend School District No.118

F-195F

## ENROLLMENT AND STAFF COUNTS

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	41.00	41.00	41.00	41.00
2. Grade 1	40.00	35.00	35.00	35.00
3. Grade 2	35.00	40.00	35.00	35.00
4. Grade 3	35.00	35.00	40.00	35.00
5. Grade 4	35.00	35.00	35.00	40.00
6. Grade 5	35.00	35.00	35.00	35.00
7. Grade 6	35.00	35.00	35.00	35.00
8. Grade 7	35.00	35.00	35.00	35.00
9. Grade 8	50.00	35.00	35.00	35.00
10. Grade 9	35.00	50.00	35.00	35.00
11. Grade 10	40.00	35.00	50.00	35.00
12. Grade 11 (excluding Running Start)	50.00	40.00	35.00	50.00
13. Grade 12 (excluding Running Start)	20.00	50.00	40.00	35.00
14. SUBTOTAL	486.00	501.00	486.00	481.00
15. Running Start	10.00	10.00	10.00	10.00
16. Dropout Reengagement Enrollment	1.00	1.00	1.00	1.00
17. ALE Enrollment	10.00	10.00	10.00	10.00
18. TOTAL K-12	507.00	522.00	507.00	502.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	46.501	45.000	45.000	45.000
2. General Fund FTE Classified Employees /4	44.616	44.000	44.000	44.000

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## SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	515,397	525,000	525,000	600,000
2000   Local Nontax Support	2,213,999	2,280,419	2,348,832	2,419,296
3000   State, General Purpose	5,512,897	5,678,284	5,848,632	6,024,091
4000   State, Special Purpose	2,899,118	2,986,092	3,075,674	3,167,945
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	2,859,393	850,000	900,000	900,000
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	86,215	88,801	86,215	85,353
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,087,019	12,408,596	12,784,353	13,196,685
EXPENDITURES				
00   Regular Instruction	4,099,522	4,304,498	4,433,633	4,522,306
10   Federal Special Purpose Funding	1,785,921	0	0	0
20   Special Education Instruction	1,167,571	1,225,950	1,262,728	1,287,983
30   Vocational Education Instruction	290,755	305,293	314,452	320,741
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	1,904,970	2,000,219	2,060,225	2,101,430
70   Other Instructional Programs	1,975,384	2,074,153	2,136,378	2,179,105
80   Community Services	193,146	202,803	208,887	213,065
90   Support Services	2,093,813	2,198,504	2,264,459	2,309,748
B. TOTAL EXPENDITURES	13,511,082	12,311,420	12,680,762	12,934,378
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	689,808	250,000	250,000	250,000
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)	-113,870	-152,824	-146,409	12,307
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

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## SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	23,788	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	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.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
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	868,613	730,954	601,918	455,509
G.L.891 Unassigned to Minimum Fund Balance Policy	431,387	431,387	431,387	431,387
F. TOTAL BEGINNING FUND BALANCE	1,300,000	1,186,129	1,033,305	886,896
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	23,788	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	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.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
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	730,954	601,918	455,509	467,819
G.L.891 Unassigned to Minimum Fund Balance Policy	431,387	431,387	431,387	431,387
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,186,129	1,033,305	886,896	899,203

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.

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**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
<b>REVENUES</b>				
100   General Student Body	12,800	12,800	12,800	12,800
200   Athletics	47,000	47,000	47,000	47,000
300   Classes	9,500	9,500	9,500	9,500
400   Clubs	77,300	77,300	77,300	77,300
600   Private Moneys	2,000	2,000	2,000	2,000
<b>A. TOTAL REVENUES</b>	<b>148,600</b>	<b>148,600</b>	<b>148,600</b>	<b>148,600</b>
<b>EXPENDITURES</b>				
100   General Student Body	13,800	13,800	13,800	13,800
200   Athletics	47,000	47,000	47,000	47,000
300   Classes	9,500	9,500	9,500	9,500
400   Clubs	77,300	77,300	77,300	77,300
600   Private Moneys	2,000	2,000	2,000	2,000
<b>B. TOTAL EXPENDITURES</b>	<b>149,600</b>	<b>149,600</b>	<b>149,600</b>	<b>149,600</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	4,800	4,800	4,800	4,800
G.L.819 Restricted for Fund Purposes	95,000	94,000	93,000	92,000
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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>99,800</b>	<b>98,800</b>	<b>97,800</b>	<b>96,800</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	4,800	4,800	4,800	4,800
G.L.819 Restricted for Fund Purposes	94,000	93,000	92,000	91,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	98,800	97,800	96,800	95,800

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## SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	351,480	360,000	365,000	365,000
2000   Local Nontax Support	350	350	350	350
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	351,830	360,350	365,350	365,350
EXPENDITURES				
Matured Bond Expenditures	170,000	180,000	190,000	200,000
Interest on Bonds	182,450	177,200	171,650	164,800
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	2,000	2,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	354,450	359,200	363,650	366,800
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) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,619	1,150	1,700	-1,450
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	183,619	180,999	182,149	183,849
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	183,619	180,999	182,149	183,849
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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**SUMMARY OF DEBT SERVICE FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
G.L.830 Restricted for Debt Service	0	0	0	0
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	180,999	18,214	183,849	182,399
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	180,999	182,149	183,849	182,399

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

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	500,500	0	0	0
3000   State, General Purpose	0	0	0	0
4000   State, Special Purpose	4,300,000	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	389,808	150,000	150,000	150,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,190,308	150,000	150,000	150,000
EXPENDITURES				
10   Sites	2,500,000	1,000,000	150,000	150,000
20   Buildings	2,623,200	236,856	9,571	9,571
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	5,123,200	1,236,856	159,571	159,571
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)	67,108	-1,086,856	-9,571	-9,571
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

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
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.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	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	1,377,333	1,444,441	357,585	348,014
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,377,333</b>	<b>1,444,441</b>	<b>357,585</b>	<b>348,014</b>
<b>ENDING FUND BALANCE</b>				
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	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	1,444,441	357,585	348,585	338,443

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,444,441	357,585	348,014	338,443

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

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
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	500	500	500	500
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	47,712	50,000	50,000	50,000
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

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
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)	300,000	100,000	100,000	100,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	348,212	150,500	150,500	150,500
<b>EXPENDITURES</b>				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	300,000	0	150,000	0
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	12,671	13,203	0	0
92 Interest 1/ - formerly Act. 83	1,087	555	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	313,758	13,758	150,000	0
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)	34,454	136,742	500	150,500
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	88,252	224,994	225,494
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	53,798	0	0	0
H. TOTAL BEGINNING FUND BALANCE	53,798	88,252	224,994	225,494
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	88,252	224,994	225,494	375,994

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
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/	88,252	224,994	225,494	375,994

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.