

## Vancouver School District No.037

F-195F

## ENROLLMENT AND STAFF COUNTS

|  | 2022-2023<br>Current | 2023-2024<br>Forecast | 2024-2025<br>Forecast | 2025-2026<br>Forecast |
|--|----------------------|-----------------------|-----------------------|-----------------------|
| A. FTE ENROLLMENT COUNTS (calculate to two decimal places) |                      |                       |                       |                       |
| 1. Kindergarten /2   | 1,550.00             | 1,560.00              | 1,565.00              | 1,565.00              |
| 2. Grade 1   | 1,480.00             | 1,504.00              | 1,513.00              | 1,518.00              |
| 3. Grade 2   | 1,442.00             | 1,481.00              | 1,505.00              | 1,515.00              |
| 4. Grade 3   | 1,542.00             | 1,443.00              | 1,483.00              | 1,507.00              |
| 5. Grade 4   | 1,484.00             | 1,544.00              | 1,445.00              | 1,484.00              |
| 6. Grade 5   | 1,498.00             | 1,485.00              | 1,544.00              | 1,446.00              |
| 7. Grade 6   | 1,462.00             | 1,498.00              | 1,485.00              | 1,544.00              |
| 8. Grade 7   | 1,515.00             | 1,462.00              | 1,498.00              | 1,485.00              |
| 9. Grade 8   | 1,609.00             | 1,515.00              | 1,462.00              | 1,498.00              |
| 10. Grade 9  | 1,662.60             | 1,609.00              | 1,515.00              | 1,462.00              |
| 11. Grade 10   | 1,648.00             | 1,663.00              | 1,609.00              | 1,515.00              |
| 12. Grade 11 (excluding Running Start)                     | 1,259.00             | 1,285.00              | 1,297.00              | 1,255.00              |
| 13. Grade 12 (excluding Running Start)                     | 1,119.00             | 1,121.00              | 1,144.00              | 1,154.00              |
| 14. SUBTOTAL   | 19,270.60            | 19,170.00             | 19,065.00             | 18,948.00             |
| 15. Running Start  | 360.00               | 365.00                | 365.00                | 365.00                |
| 16. Dropout Reengagement Enrollment                        | 220.00               | 225.00                | 225.00                | 225.00                |
| 17. ALE Enrollment   | 960.00               | 875.00                | 875.00                | 875.00                |
| 18. TOTAL K-12   | 20,810.60            | 20,635.00             | 20,530.00             | 20,413.00             |
| B. STAFF COUNTS (calculate to three decimal places)        |                      |                       |                       |                       |
| 1. General Fund FTE Certificated Employees /4              | 1,714.190            | 1,680.000             | 1,665.000             | 1,655.000             |
| 2. General Fund FTE Classified Employees /4                | 1,090.032            | 1,075.000             | 1,065.000             | 1,060.000             |

Vancouver School District No.037

F-195F

**SUMMARY OF GENERAL FUND BUDGET**

|   | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>Forecast</b> |
|---|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>   |                              |                               |                               |                               |
| 1000   Local Taxes  | 50,478,200                   | 50,478,200                    | 53,531,550                    | 58,000,000                    |
| 2000   Local Nontax Support   | 2,611,765                    | 2,664,000                     | 2,717,280                     | 2,771,626                     |
| 3000   State, General Purpose   | 204,399,586                  | 208,691,977                   | 213,074,509                   | 217,335,999                   |
| 4000   State, Special Purpose   | 63,423,681                   | 64,461,155                    | 65,750,378                    | 67,065,385                    |
| 5000   Federal, General Purpose   | 10,200,000                   | 10,353,000                    | 10,508,295                    | 10,665,919                    |
| 6000   Federal, Special Purpose   | 59,717,177                   | 24,500,000                    | 24,990,000                    | 25,489,800                    |
| 7000   Revenues from Other School Districts   | 1,220,000                    | 1,247,450                     | 1,275,518                     | 1,304,217                     |
| 8000   Revenues from Other Entities   | 131,836                      | 134,473                       | 137,162                       | 139,905                       |
| 9000   Other Financing Sources  | 12,797,312                   | 12,989,272                    | 13,184,111                    | 13,381,872                    |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  | <b>404,979,557</b>           | <b>375,519,527</b>            | <b>385,168,803</b>            | <b>396,154,723</b>            |
| <b>EXPENDITURES</b>   |                              |                               |                               |                               |
| 00   Regular Instruction  | 200,584,309                  | 202,091,613                   | 211,102,071                   | 212,157,581                   |
| 10   Federal Special Purpose Funding  | 33,634,702                   | 0                             | 0                             | 0                             |
| 20   Special Education Instruction  | 59,474,612                   | 60,515,418                    | 61,574,438                    | 62,651,990                    |
| 30   Vocational Education Instruction   | 15,382,489                   | 15,690,139                    | 16,003,942                    | 16,324,020                    |
| 40   Skill Center Instruction   | 0                            | 0                             | 0                             | 0                             |
| 50 and 60   Compensatory Education Instruction  | 33,596,182                   | 34,268,106                    | 34,953,468                    | 35,652,537                    |
| 70   Other Instructional Programs   | 1,739,986                    | 1,766,086                     | 1,792,577                     | 1,819,466                     |
| 80   Community Services   | 1,063,866                    | 1,074,505                     | 1,085,250                     | 1,096,102                     |
| 90   Support Services   | 69,182,144                   | 69,873,965                    | 70,223,335                    | 70,574,452                    |
| <b>B. TOTAL EXPENDITURES</b>  | <b>414,658,290</b>           | <b>385,279,832</b>            | <b>396,735,081</b>            | <b>400,276,148</b>            |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>  | <b>0</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>0</b>                      |
| <b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b> | <b>-9,678,733</b>            | <b>-9,760,305</b>             | <b>-11,566,278</b>            | <b>-4,121,425</b>             |
| <b>BEGINNING FUND BALANCE</b>   |                              |                               |                               |                               |
| 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   | 1,735,000                    | 1,300,000                     | 1,300,000                     | 1,300,000                     |

## Vancouver School District No.037

F-195F

## SUMMARY OF GENERAL FUND BUDGET

|   | 2022-2023<br>Current | 2023-2024<br>Forecast | 2024-2025<br>Forecast | 2025-2026<br>Forecast |
|---|----------------------|-----------------------|-----------------------|-----------------------|
| G.L.825 Restricted for Skill Center                         | 0                    | 0                     | 0                     | 0                     |
| G.L.828 Restricted for Carryover of Food Service Revenue    | 2,725,000            | 2,725,000             | 2,725,000             | 2,725,000             |
| G.L.830 Restricted for Debt Service                         | 2,525,000            | 2,525,000             | 2,525,000             | 2,525,000             |
| G.L.835 Restricted for Arbitrage Rebate                     | 0                    | 0                     | 0                     | 0                     |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items | 2,825,000            | 2,825,000             | 2,825,000             | 1,500,000             |
| G.L.845 Restricted for Self-Insurance                       | 785,000              | 750,000               | 750,000               | 750,000               |
| 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                           | 5,000,000            | 0                     | 0                     | 0                     |
| G.L.884 Assigned to Other Capital Projects                  | 1,500,000            | 1,500,000             | 1,500,000             | 1,500,000             |
| G.L.888 Assigned to Other Purposes                          | 10,750,000           | 8,075,000             | 6,075,000             | 4,075,000             |
| G.L.890 Unassigned Fund Balance                             | 9,650,000            | 8,116,267             | 355,962               | -7,885,316            |
| G.L.891 Unassigned to Minimum Fund Balance Policy           | 0                    | 0                     | 0                     | 0                     |
| F. TOTAL BEGINNING FUND BALANCE                             | 37,495,000           | 27,816,267            | 18,055,962            | 6,489,684             |
| 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     | 1,300,000            | 1,300,000             | 1,300,000             | 1,300,000             |
| G.L.825 Restricted for Skill Center                         | 0                    | 0                     | 0                     | 0                     |
| G.L.828 Restricted for Carryover of Food Service Revenue    | 2,725,000            | 2,725,000             | 2,725,000             | 2,725,000             |
| G.L.830 Restricted for Debt Service                         | 2,525,000            | 2,525,000             | 2,525,000             | 2,525,000             |
| G.L.835 Restricted for Arbitrage Rebate                     | 0                    | 0                     | 0                     | 0                     |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items | 2,825,000            | 2,825,000             | 1,500,000             | 1,500,000             |
| G.L.845 Restricted for Self-Insurance                       | 750,000              | 750,000               | 750,000               | 750,000               |
| 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                  | 1,500,000            | 1,500,000             | 1,500,000             | 1,500,000             |
| G.L.888 Assigned to Other Purposes                          | 8,075,000            | 6,075,000             | 4,075,000             | 2,075,000             |

Vancouver School District No.037

F-195F

**SUMMARY OF GENERAL FUND BUDGET**

|   | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>Forecast</b> |
|---|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| G.L.890 Unassigned Fund Balance                   | 8,116,267                    | 355,962                       | -7,885,316                    | -10,006,741                   |
| G.L.891 Unassigned to Minimum Fund Balance Policy | 0                            | 0                             | 0                             | 0                             |
| H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/      | 27,816,267                   | 18,055,962                    | 6,489,684                     | 2,368,259                     |

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.

Vancouver School District No.037

F-195F

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

|  | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>Forecast</b> |
|--|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>REVENUES</b>  |                              |                               |                               |                               |
| 100   General Student Body                                   | 984,900                      | 990,000                       | 1,000,000                     | 1,005,000                     |
| 200   Athletics  | 780,950                      | 785,000                       | 790,000                       | 800,000                       |
| 300   Classes  | 171,550                      | 175,000                       | 175,000                       | 175,000                       |
| 400   Clubs  | 238,800                      | 240,000                       | 245,000                       | 250,000                       |
| 600   Private Moneys   | 79,550                       | 80,000                        | 82,500                        | 85,000                        |
| <b>A. TOTAL REVENUES</b>                                     | <b>2,255,750</b>             | <b>2,270,000</b>              | <b>2,292,500</b>              | <b>2,315,000</b>              |
| <b>EXPENDITURES</b>  |                              |                               |                               |                               |
| 100   General Student Body                                   | 651,550                      | 660,000                       | 665,000                       | 675,000                       |
| 200   Athletics  | 1,066,500                    | 1,070,000                     | 1,075,000                     | 1,075,000                     |
| 300   Classes  | 186,650                      | 187,500                       | 190,000                       | 192,500                       |
| 400   Clubs  | 271,500                      | 275,000                       | 275,000                       | 275,000                       |
| 600   Private Moneys   | 79,550                       | 82,500                        | 85,000                        | 87,500                        |
| <b>B. TOTAL EXPENDITURES</b>                                 | <b>2,255,750</b>             | <b>2,275,000</b>              | <b>2,290,000</b>              | <b>2,305,000</b>              |
| <b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b> | <b>0</b>                     | <b>-5,000</b>                 | <b>2,500</b>                  | <b>10,000</b>                 |
| <b>BEGINNING FUND BALANCE</b>                                |                              |                               |                               |                               |
| G.L.810 Restricted for Other Items                           | 0                            | 0                             | 0                             | 0                             |
| G.L.819 Restricted for Fund Purposes                         | 975,000                      | 975,000                       | 970,000                       | 972,500                       |
| 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>975,000</b>               | <b>975,000</b>                | <b>970,000</b>                | <b>972,500</b>                |
| <b>ENDING FUND BALANCE</b>                                   |                              |                               |                               |                               |
| G.L.810 Restricted for Other Items                           | 0                            | 0                             | 0                             | 0                             |
| G.L.819 Restricted for Fund Purposes                         | 975,000                      | 970,000                       | 972,500                       | 982,500                       |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items  | 0                            | 0                             | 0                             | 0                             |
| G.L.850 Restricted for Uninsured Risks                       | 0                            | 0                             | 0                             | 0                             |

Vancouver School District No.037

F-195F

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

|                                       | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>Forecast</b> |
|---------------------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 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/ | 975,000                      | 970,000                       | 972,500                       | 982,500                       |

Vancouver School District No.037

F-195F

**SUMMARY OF DEBT SERVICE FUND BUDGET**

|   | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>Forecast</b> |
|---|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>   |                              |                               |                               |                               |
| 1000   Local Taxes  | 32,800,000                   | 33,500,000                    | 35,000,000                    | 35,500,000                    |
| 2000   Local Nontax Support   | 100,000                      | 100,000                       | 100,000                       | 100,000                       |
| 3000   State, General Purpose   | 0                            | 0                             | 0                             | 0                             |
| 5000   Federal, General Purpose   | 0                            | 0                             | 0                             | 0                             |
| 9000   Other Financing Sources  | 0                            | 0                             | 0                             | 0                             |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  | <b>32,900,000</b>            | <b>33,600,000</b>             | <b>35,100,000</b>             | <b>35,600,000</b>             |
| <b>EXPENDITURES</b>   |                              |                               |                               |                               |
| Matured Bond Expenditures   | 16,201,500                   | 18,100,000                    | 20,500,000                    | 23,000,000                    |
| Interest on Bonds   | 17,254,860                   | 16,500,000                    | 15,800,000                    | 15,000,000                    |
| Interfund Loan Interest   | 0                            | 0                             | 0                             | 0                             |
| Bond Transfer Fees  | 0                            | 0                             | 0                             | 0                             |
| Arbitrage Rebate  | 0                            | 0                             | 0                             | 0                             |
| UnderWriter's Fees  | 0                            | 0                             | 0                             | 0                             |
| <b>B. TOTAL EXPENDITURES</b>  | <b>33,456,360</b>            | <b>34,600,000</b>             | <b>36,300,000</b>             | <b>38,000,000</b>             |
| <b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>   | <b>0</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>0</b>                      |
| <b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)<br/>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b> | <b>-556,360</b>              | <b>-1,000,000</b>             | <b>-1,200,000</b>             | <b>-2,400,000</b>             |
| <b>BEGINNING FUND BALANCE</b>   |                              |                               |                               |                               |
| G.L.810 Restricted for Other Items  | 0                            | 0                             | 0                             | 0                             |
| G.L.830 Restricted for Debt Service   | 14,000,000                   | 13,443,640                    | 12,443,640                    | 11,243,640                    |
| 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                             |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>  | <b>14,000,000</b>            | <b>13,443,640</b>             | <b>12,443,640</b>             | <b>11,243,640</b>             |
| <b>ENDING FUND BALANCE</b>  |                              |                               |                               |                               |
| G.L.810 Restricted for Other Items  | 0                            | 0                             | 0                             | 0                             |

Vancouver School District No.037

F-195F

**SUMMARY OF DEBT SERVICE FUND BUDGET**

|   | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>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         | 13,443,640                   | 12,443,640                    | 11,243,640                    | 8,843,640                     |
| G.L.890 Unassigned Fund Balance           | 0                            | 0                             | 0                             | 0                             |
| H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) | 13,443,640                   | 12,443,640                    | 11,243,640                    | 8,843,640                     |

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.



## Vancouver School District No.037

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

|   | 2022-2023<br>Current | 2023-2024<br>Forecast | 2024-2025<br>Forecast | 2025-2026<br>Forecast |
|---|----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES AND OTHER FINANCING SOURCES  |                      |                       |                       |                       |
| 1000   Local Taxes  | 8,187,400            | 8,625,000             | 9,050,000             | 9,500,000             |
| 2000   Local Nontax Support   | 1,750,000            | 1,750,000             | 1,750,000             | 1,750,000             |
| 3000   State, General Purpose   | 0                    | 0                     | 0                     | 0                     |
| 4000   State, Special Purpose   | 15,250,000           | 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  | 0                    | 0                     | 0                     | 0                     |
| A. TOTAL REVENUES AND OTHER FINANCING SOURCES   | 25,187,400           | 10,375,000            | 10,800,000            | 11,250,000            |
| EXPENDITURES  |                      |                       |                       |                       |
| 10   Sites  | 1,500,000            | 0                     | 0                     | 0                     |
| 20   Buildings  | 51,250,000           | 1,500,000             | 1,500,000             | 1,500,000             |
| 30   Equipment  | 5,500,000            | 0                     | 0                     | 0                     |
| 40   Energy   | 7,000,000            | 0                     | 500,000               | 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   | 65,250,000           | 1,500,000             | 2,000,000             | 1,500,000             |
| C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/   | 9,562,312            | 8,625,000             | 9,050,000             | 9,500,000             |
| D. OTHER FINANCING USES (G.L.535) 2/  | 0                    | 0                     | 0                     | 0                     |
| E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D) | -49,624,912          | 250,000               | -250,000              | 250,000               |
| 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                     |

## Vancouver School District No.037

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

|   | 2022-2023<br>Current | 2023-2024<br>Forecast | 2024-2025<br>Forecast | 2025-2026<br>Forecast |
|---|----------------------|-----------------------|-----------------------|-----------------------|
| G.L.850 Restricted for Uninsured Risks                      | 0                    | 0                     | 0                     | 0                     |
| G.L.861 Restricted from Bond Proceeds                       | 33,500,000           | 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                 | 11,500,000           | 0                     | 250,000               | 500,000               |
| 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                           | 6,000,000            | 1,375,088             | 1,375,088             | 875,088               |
| G.L.890 Unassigned Fund Balance                             | 0                    | 0                     | 0                     | 0                     |
| F. TOTAL BEGINNING FUND BALANCE                             | 51,000,000           | 1,375,088             | 1,625,088             | 1,375,088             |
| 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                      | 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                    | 250,000               | 500,000               | 750,000               |
| 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                           | 1,375,088            | 1,375,088             | 875,088               | 875,088               |
| G.L.890 Unassigned Fund Balance                             | 0                    | 0                     | 0                     | 0                     |

Vancouver School District No.037

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

|  | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>Forecast</b> |
|--|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ | 1,375,088                    | 1,625,088                     | 1,375,088                     | 1,625,088                     |

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.

Vancouver School District No.037

F-195F

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

|   | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>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                                | 40,000                       | 40,000                        | 40,000                        | 40,000                        |
| 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          | 1,750,000                    | 1,875,000                     | 2,200,000                     | 2,350,000                     |
| 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   | 9,375,000                    | 2,000,000                     | 2,000,000                     | 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                             |

Vancouver School District No.037

F-195F

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

|   | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>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)  | 0                            | 0                             | 0                             | 0                             |
| C. TOTAL REVENUES AND OTHER FINANCING SOURCES   | 11,165,000                   | 3,915,000                     | 4,240,000                     | 2,390,000                     |
| <b>EXPENDITURES</b>   |                              |                               |                               |                               |
| 33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment         | 15,000,000                   | 3,000,000                     | 5,750,000                     | 1,000,000                     |
| 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   | 15,000,000                   | 3,000,000                     | 5,750,000                     | 1,000,000                     |
| 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)            | -3,835,000                   | 915,000                       | -1,510,000                    | 1,390,000                     |
| <b>BEGINNING FUND BALANCE</b>   |                              |                               |                               |                               |
| G.L.810 Restricted for Other Items  | 0                            | 0                             | 0                             | 0                             |
| G.L.819 Restricted for Fund Purposes  | 7,575,000                    | 3,740,000                     | 4,655,000                     | 3,145,000                     |
| 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   | 7,575,000                    | 3,740,000                     | 4,655,000                     | 3,145,000                     |
| <b>ENDING FUND BALANCE</b>  |                              |                               |                               |                               |
| G.L.810 Restricted for Other Items  | 0                            | 0                             | 0                             | 0                             |
| G.L.819 Restricted for Fund Purposes  | 3,740,000                    | 4,655,000                     | 3,145,000                     | 4,535,000                     |
| G.L.830 Restricted for Debt Service   | 0                            | 0                             | 0                             | 0                             |

Vancouver School District No.037

F-195F

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

|  | <b>2022-2023<br/>Current</b> | <b>2023-2024<br/>Forecast</b> | <b>2024-2025<br/>Forecast</b> | <b>2025-2026<br/>Forecast</b> |
|--|------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 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/ | 3,740,000                    | 4,655,000                     | 3,145,000                     | 4,535,000                     |

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.