

Union Gap School District No.002

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	9,052,682	45,100	766,000	10	4,000
Total Appropriation (Expenditures)	9,364,657	50,100	760,100	0	9,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	10	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-311,975	-5,000	5,900	0	-5,000
Beginning Total Fund Balance	2,400,000	17,572	579,986	0	256,600
Ending Total Fund Balance	2,088,025	12,572	585,886	0	251,600

**SECTION B: EXCESS LEVIES FOR 2019 COLLECTION**

Excess levies approved by voters for 2019 collection	922,500	0	0	0	0
Rollback mandated by school district Board of Directors 1/	205,210	0	0	0	0
Net excess levy amount for 2019 collection after rollback	717,290	XXXX	760,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	628.70		625.00		580.00	
FTE Certificated Employees	38.927		42.597		40.327	
FTE Classified Employees	28.973		30.346		28.209	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	7,676,244		8,709,614		9,052,682	
Total Expenditures	7,408,431		8,786,101		9,364,657	
Total Beginning Fund Balance	4,163,811		3,000,000		2,400,000	
Total Ending Fund Balance	2,612,623		1,773,513		2,088,025	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	3,829,335	51.69	3,684,468	41.94	3,513,726	37.52
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	630,560	8.51	709,807	8.08	818,759	8.74
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	735,530	9.93	1,536,336	17.49	1,924,690	20.55
Other Instructional Programs	0	0.00	905,932	10.31	1,214,519	12.97
Community Services	53,432	0.72	44,588	0.51	52,788	0.56
Support Services	2,159,573	29.15	1,904,970	21.68	1,840,175	19.65
Total - Program Groups	7,408,431	100.00	8,786,101	100.00	9,364,657	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	3,970,879	53.60	5,088,364	57.91	5,439,440	58.08
Teaching Support	809,776	10.93	1,277,333	14.54	1,334,866	14.25
Other Supportive Activities	1,615,782	21.81	1,476,275	16.80	1,559,159	16.65
Building Administration	384,332	5.19	301,707	3.43	383,282	4.09
Central Administration	627,662	8.47	642,422	7.31	647,910	6.92
Total - Activity Groups	7,408,431	100.00	8,786,101	100.00	9,364,657	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	2,604,712	35.16	2,718,725	30.94	2,803,185	29.93
Classified Salaries	1,419,009	19.15	1,450,783	16.51	1,401,104	14.96

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	1,631,508	22.02	1,834,076	20.87	1,719,168	18.36
Supplies, Instructional Resources and Noncapitalized Items	373,000	5.03	617,811	7.03	861,185	9.20
Purchased Services	1,355,744	18.30	2,008,806	22.86	2,411,197	25.75
Travel	24,372	0.33	36,900	0.42	59,818	0.64
Capital Outlay	86	0.00	119,000	1.35	109,000	1.16
Total - Objects	7,408,431	100.00	8,786,101	100.00	9,364,657	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	53.50	68.00	62.00
2. Grade 1	70.90	50.00	65.00
3. Grade 2	73.41	70.00	52.00
4. Grade 3	77.50	74.00	65.00
5. Grade 4	78.80	78.00	64.00
6. Grade 5	72.30	79.00	72.00
7. Grade 6	69.60	72.00	74.00
8. Grade 7	66.76	69.00	67.00
9. Grade 8	65.93	65.00	59.00
10. Grade 9	0.00	0.00	0.00
11. Grade 10	0.00	0.00	0.00
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00
14. SUBTOTAL	628.70	625.00	580.00
15. Running Start	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	628.70	625.00	580.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	38.927	42.597	40.327
2. General Fund FTE Classified Employees /4	28.973	30.346	28.209

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	919,009	922,500	799,374
2000   Local Nontax Support	136,793	176,500	136,900
3000   State, General Purpose	4,604,693	4,926,354	5,244,127
4000   State, Special Purpose	1,014,956	1,566,977	1,784,576
5000   Federal, General Purpose	1,352	0	6,500
6000   Federal, Special Purpose	999,441	1,117,283	1,081,195
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	0	10
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,676,244</b>	<b>8,709,614</b>	<b>9,052,682</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	3,829,335	3,684,468	3,513,726
10   Federal Stimulus	0	0	0
20   Special Education Instruction	630,560	709,807	818,759
30   Vocational Education Instruction	0	0	0
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	735,530	1,536,336	1,924,690
70   Other Instructional Programs	0	905,932	1,214,519
80   Community Services	53,432	44,588	52,788
90   Support Services	2,159,573	1,904,970	1,840,175
<b>B. TOTAL EXPENDITURES</b>	<b>7,408,431</b>	<b>8,786,101</b>	<b>9,364,657</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>1,819,001</b>	<b>1,150,000</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,551,188</b>	<b>-1,226,487</b>	<b>-311,975</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	82,611
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,711,773	1,500,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	831,914	1,500,000	575,466
G.L.891 Unassigned to Minimum Fund Balance Policy		0	1,741,923
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>4,163,811</b>	<b>3,000,000</b>	<b>2,400,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	82,611	0	82,611
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	680,999	1,500,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	91,793	273,513	129,233
G.L.891 Unassigned to Minimum Fund Balance Policy	1,757,220	0	1,876,181
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>2,612,623</b>	<b>1,773,513</b>	<b>2,088,025</b>

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 GENERAL FUND BUDGET**

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.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Tax	919,009	922,500	799,374
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>919,009</b>	<b>922,500</b>	<b>799,374</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	0	0	0
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	0	0	0
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	17,413	33,000	20,000
2200   Sales of Goods, Supplies, and Services, Unassigned	0	500	500
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	16,771	14,000	16,000
2300   Investment Earnings	41,452	20,000	33,400
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	0	1,700	200
2600   Fines and Damages	804	500	1,000
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	26,425	21,000	25,800
2910   E-Rate	33,929	85,800	40,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>136,793</b>	<b>176,500</b>	<b>136,900</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	3,953,674	4,231,855	4,677,427



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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121   Special Education--General Apportionment	67,710	71,802	91,408
3300   Local Effort Assistance	583,309	622,697	475,292
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>4,604,693</b>	<b>4,926,354</b>	<b>5,244,127</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	432,027	467,124	582,737
4122   Special Ed-Infants and Toddlers-State	26,199	31,662	75,608
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	244,539	414,741	482,037
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	22,065	309,160	270,760
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	167,338	209,725	230,208
4174   Highly Capable	2,048	13,573	15,217
4188   Childcare	0	0	0
4198   School Food Services	7,735	7,987	8,009
4199   Transportation--Operations	113,005	113,005	120,000
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,014,956</b>	<b>1,566,977</b>	<b>1,784,576</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	1,352	0	6,500
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>1,352</b>	<b>0</b>	<b>6,500</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	153,878	153,298	149,275
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	0	0	0
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	245,941	298,405	295,008
6152   School Improve, Fed Other Title Grants under ESEA, Fed	25,435	50,187	67,438
6153   Migrant ESEA Migrant, Federal	22,400	26,718	39,755
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	2,028	24,075	23,939
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	9,014	11,600	11,962
6198   School Food Services	471,217	524,000	443,267
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	886	4,000	2,751
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6321   Special Education--Medicaid Reimbursement	32,233	25,000	25,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	36,411	0	22,800
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>999,441</b>	<b>1,117,283</b>	<b>1,081,195</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	0	0	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	10
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,676,244</b>	<b>8,709,614</b>	<b>9,052,682</b>

Union Gap School District No.002

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	3,829,335	3,684,468	3,513,726
02   Alternative Learning Experience	0	0	0
03   Basic Education - Dropout Reengagement	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>3,829,335</b>	<b>3,684,468</b>	<b>3,513,726</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	462,102	533,367	563,654
22   Special Education, Infants and Toddlers, State	22,946	29,938	71,829
24   Special Education, Supplemental, Federal	145,512	146,502	183,276
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>630,560</b>	<b>709,807</b>	<b>818,759</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	0	0	0
34   Middle School Career and Technical Education, State	0	0	0
38   Vocational, Federal	0	0	0
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	XXXXX	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	268,073	282,159	291,914
52   Other Title Grants under ESEA-Federal	21,985	64,238	87,787
53   Migrant ESEA Migrant, Federal	21,406	25,263	37,768
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	211,000	392,154	466,065
56   State Institutions, Centers and Homes, Delinquent	0	0	0

Union Gap School District No.002

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	35,083	547,412	796,131
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	2,037	23,603	22,743
65   Transitional Bilingual, State	174,493	196,005	219,531
67   Indian Education, Federal, JOM	111	1,500	0
68   Indian Education, Federal, ED	1,342	4,002	2,751
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>735,530</b>	<b>1,536,336</b>	<b>1,924,690</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	0	13,573	14,457
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	0	892,359	1,200,062
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>0</b>	<b>905,932</b>	<b>1,214,519</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	48,642	32,988	42,231
89   Other Community Services	4,790	11,600	10,557
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>53,432</b>	<b>44,588</b>	<b>52,788</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	1,550,858	1,245,642	1,211,654
98   School Food Services	494,580	543,923	508,049
99   Pupil Transportation	114,135	115,405	120,472
<b>90   TOTAL SUPPORT SERVICES</b>	<b>2,159,573</b>	<b>1,904,970</b>	<b>1,840,175</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>7,408,431</b>	<b>8,786,101</b>	<b>9,364,657</b>

Union Gap School District No.002

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	3,513,726	0		2,112,879	259,018	967,088	130,840	36,701	7,200	0
02   ALE	0	0		0	0	0	0	0	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	3,513,726	0		2,112,879	259,018	967,088	130,840	36,701	7,200	0
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	563,654	0		148,279	127,344	129,123	75,508	81,500	1,900	0
22   Sp Ed, I&T, St	71,829	0		0	0	0	0	71,829	0	0
24   Sp Ed, Sup, Fed	183,276	0		109,447	27,179	46,650	0	0	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	818,759	0		257,726	154,523	175,773	75,508	153,329	1,900	0
31   Voc, Basic, St	0	0		0	0	0	0	0	0	0
34   MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38   Voc, Fed	0	0		0	0	0	0	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0



Union Gap School District No.002

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	0	0		0	0	0	0	0	0	0
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	291,914	0		47,622	95,798	62,160	34,400	50,234	1,700	0
52   Other Title Grants under ESEA -Federal	87,787	0	0	47,743	0	11,423	19,500	9,121	0	0
53   ESEA Migrant, Federal	37,768	0		0	18,103	8,758	6,339	4,250	318	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	466,065	0		15,840	143,408	80,510	95,665	110,642	20,000	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	796,131	0		10,151	0	2,354	2,804	780,822	0	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	22,743	0		15,400	0	0	3,000	4,343	0	0
65   Tran Biling, St	219,531	0		41,390	57,381	48,905	4,100	67,755	0	0
67   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Union Gap School District No.002

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68   Ind Ed, Fd, ED	2,751	0		2,751	0	0	0	0	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,924,690	0	0	180,897	314,690	214,110	165,808	1,027,167	22,018	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	14,457	0		0	0	0	12,457	2,000	0	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	1,200,062	25,000		108,806	128,652	71,229	341,675	422,500	12,200	90,000
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,214,519	25,000		108,806	128,652	71,229	354,132	424,500	12,200	90,000
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Child Care	42,231	0		0	18,570	13,161	500	10,000	0	0
89   Othr Comm Srv	10,557	0	0	0	4,900	0	5,657	0	0	0
TOTAL COMMUNITY SERVICES	52,788	0	0	0	23,470	13,161	6,157	10,000	0	0
97   Distwide Suppt	1,211,654	0	0	142,877	329,464	169,813	74,500	479,000	16,000	0
98   Schl Food Serv	508,049	0	0	0	124,539	76,770	33,740	262,500	500	10,000
99   Pupil Transp	120,472	0	-25,000	0	66,748	31,224	20,500	18,000	0	9,000

Union Gap School District No.002

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	1,840,175	0	-25,000	142,877	520,751	277,807	128,740	759,500	16,500	19,000
OBJECT TOTALS	9,364,657	25,000	-25,000	2,803,185	1,401,104	1,719,168	861,185	2,411,197	59,818	109,000

Union Gap School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	4,781	XXXXX	25,000	XXXXX	25,000	XXXXX
(1) Credit Transfers	-4,781	XXXXX	-25,000	XXXXX	-25,000	XXXXX
(2) Certificated Salaries	2,604,712	35.16	2,718,725	30.94	2,803,185	29.93
(3) Classified Salaries	1,419,009	19.15	1,450,783	16.51	1,401,104	14.96
(4) Employee Benefits and Payroll Taxes	1,631,508	22.02	1,834,076	20.87	1,719,168	18.36
(5) Supplies and Materials	373,000	5.03	617,811	7.03	861,185	9.20
(7) Purchased Services	1,355,744	18.30	2,008,806	22.86	2,411,197	25.75
(8) Travel	24,372	0.33	36,900	0.42	59,818	0.64
(9) Capital Outlay	86	0.00	119,000	1.35	109,000	1.16
<b>TOTAL EXPENDITURES</b>	<b>7,408,431</b>	<b>100.00</b>	<b>8,786,101</b>	<b>100.00</b>	<b>9,364,657</b>	<b>100.00</b>

Union Gap School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	3,733,206	50.39	4,808,556	54.73	5,172,989	55.24
28   Extracur	69,697	0.94	109,808	1.25	96,450	1.03
29   Pmt to SD	167,977	2.27	170,000	1.93	170,001	1.82
<b>TOTAL TEACHING ACTIVITIES</b>	<b>3,970,879</b>	<b>53.60</b>	<b>5,088,364</b>	<b>57.91</b>	<b>5,439,440</b>	<b>58.08</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	32,041	0.43	25,815	0.29	60,392	0.64
24   Guid/Coun	99,379	1.34	178,248	2.03	156,440	1.67
25   Pupil M/S	201,173	2.72	195,642	2.23	201,232	2.15
26   Health	334,945	4.52	348,150	3.96	390,469	4.17
31   InstProDev	70,156	0.95	187,487	2.13	175,871	1.88
32   Inst Tech	27,502	0.37	274,692	3.13	284,962	3.04
33   Curriculum	22,946	0.31	67,299	0.77	65,500	0.70
34   Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>809,776</b>	<b>10.93</b>	<b>1,277,333</b>	<b>14.54</b>	<b>1,334,866</b>	<b>14.25</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	57,552	0.78	49,173	0.56	30,897	0.33
44   Operation	418,464	5.65	482,117	5.49	463,038	4.94
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	89,304	1.21	88,565	1.01	90,831	0.97
53   Maintnce	9,066	0.12	27,000	0.31	29,000	0.31
56   Insurance	3,874	0.05	4,500	0.05	4,500	0.05
59   Transfers	-4,781	-0.06	-25,000	-0.28	-25,000	-0.27
62   Grnd Mnt	26,688	0.36	65,000	0.74	135,000	1.44
63   Oper Bldg	205,547	2.77	305,988	3.48	250,177	2.67
64   Maintnce	304,393	4.11	104,944	1.19	132,613	1.42
65   Utilities	227,212	3.07	277,000	3.15	259,000	2.77
67   Bldg Secu	3,804	0.05	10,000	0.11	10,000	0.11
68   Insurance	50,282	0.68	54,000	0.61	60,000	0.64
72   Info Sys	175,735	2.37	0	0.00	76,872	0.82
73   Printing	0	0.00	0	0.00	0	0.00
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	0	0.00	0	0.00	0	0.00
83   Interest	0	0.00	0	0.00	0	0.00

Union Gap School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	48,642	0.66	32,988	0.38	42,231	0.45
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>1,615,782</b>	<b>21.81</b>	<b>1,476,275</b>	<b>16.80</b>	<b>1,559,159</b>	<b>16.65</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	384,332	5.19	301,707	3.43	383,282	4.09
<b>TOTAL UNIT ADMINISTRATION</b>	<b>384,332</b>	<b>5.19</b>	<b>301,707</b>	<b>3.43</b>	<b>383,282</b>	<b>4.09</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	66,039	0.89	63,700	0.73	65,000	0.69
12   Supt Off	210,702	2.84	225,939	2.57	228,576	2.44
13   Busns Off	266,989	3.60	262,614	2.99	238,804	2.55
14   HR	0	0.00	0	0.00	1,500	0.02
15   Pblc Rltn	0	0.00	0	0.00	0	0.00
21   Supv Inst	30,525	0.41	34,733	0.40	57,106	0.61
41   Supervisn	23,355	0.32	24,233	0.28	24,671	0.26
51   Supervisn	16,586	0.22	17,340	0.20	18,141	0.19
61   Supv Bldg	13,467	0.18	13,863	0.16	14,112	0.15
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>627,662</b>	<b>8.47</b>	<b>642,422</b>	<b>7.31</b>	<b>647,910</b>	<b>6.92</b>
<b>TOTAL EXPENDITURES</b>	<b>7,408,431</b>	<b>100.00</b>	<b>8,786,101</b>	<b>100.00</b>	<b>9,364,657</b>	<b>100.00</b>

Union Gap School District No. 002

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	35.327	87.60	8.931	31.66
28   Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	35.327	87.60	8.931	31.66
<b>TEACHING SUPPORT</b>				
22   Learning Resources	0.000	0.00	0.167	0.59
24   Guidance and Counseling	1.500	3.72	0.237	0.84
25   Pupil Management and Safety	0.000	0.00	2.881	10.21
26   Health/Related Services	0.500	1.24	1.938	6.87
31   InstProDev	0.000	0.00	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	1.420	5.03
TOTAL TEACHING SUPPORT	2.000	4.96	6.643	23.55
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	2.900	10.28
52   Operations	XXXXX	XXXXX	1.233	4.37
63   Operation of Buildings	XXXXX	XXXXX	2.195	7.78
64   Maintenance	XXXXX	XXXXX	0.135	0.48
72   Information Systems	0.000	0.00	0.580	2.06
91   Public Activities	XXXXX	XXXXX	0.088	0.31
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	7.131	25.28
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	2.000	4.96	1.616	5.73
TOTAL UNIT ADMINISTRATION	2.000	4.96	1.616	5.73
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	2.48	0.250	0.89
13   Business Office	0.000	0.00	2.250	7.98
21   Supervision - Instruction	0.000	0.00	0.581	2.06
41   Supervision - Nutrition Services	0.000	0.00	0.369	1.31
51   Supervision - Transportation	0.000	0.00	0.240	0.85
61   Supervision - Building	0.000	0.00	0.198	0.70
TOTAL CENTRAL ADMINISTRATION	1.000	2.48	3.888	13.78
<b>TOTAL FTE STAFF</b>	<b>40.327</b>	<b>100.00</b>	<b>28.209</b>	<b>100.00</b>

Union Gap School District No. 002

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.



Union Gap School District No.002

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES</b>			
100   General Student Body	22,686	25,500	20,500
200   Athletics	0	0	0
300   Classes	11,796	20,850	19,500
400   Clubs	2,666	5,600	5,100
600   Private Moneys	0	0	0
<b>A. TOTAL REVENUES</b>	<b>37,147</b>	<b>51,950</b>	<b>45,100</b>
<b>EXPENDITURES</b>			
100   General Student Body	15,027	22,748	21,000
200   Athletics	0	0	0
300   Classes	18,377	27,000	23,500
400   Clubs	2,461	6,500	5,600
600   Private Moneys	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>35,865</b>	<b>56,248</b>	<b>50,100</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>1,282</b>	<b>-4,298</b>	<b>-5,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	18,434	20,006	17,572
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>18,434</b>	<b>20,006</b>	<b>17,572</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	19,716	15,708	12,572
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>19,716</b>	<b>15,708</b>	<b>12,572</b>

Union Gap School District No.002

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Union Gap School District No.002

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	720,247	760,000	760,000
2000   Local Nontax Support	4,576	4,300	6,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>724,823</b>	<b>764,300</b>	<b>766,000</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	600,000	630,000	655,000
Interest on Bonds	144,425	126,000	105,100
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>744,425</b>	<b>756,000</b>	<b>760,100</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</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>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-19,602</b>	<b>8,300</b>	<b>5,900</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	594,924	567,773	579,986
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>594,924</b>	<b>567,773</b>	<b>579,986</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	575,322	576,073	585,886
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Union Gap School District No.002

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>575,322</b>	<b>576,073</b>	<b>585,886</b>

Union Gap School District No.002

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	720,247	760,000	760,000
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>720,247</b>	<b>760,000</b>	<b>760,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	4,576	4,300	6,000
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>4,576</b>	<b>4,300</b>	<b>6,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>724,823</b>	<b>764,300</b>	<b>766,000</b>

Union Gap School District No.002

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	112	6,000	10
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	3,732	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	1,819,001	1,150,000	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,822,845</b>	<b>1,156,000</b>	<b>10</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	1,822,580	1,160,171	0
30   Equipment	0	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>1,822,580</b>	<b>1,160,171</b>	<b>0</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>265</b>	<b>-4,171</b>	<b>0</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Union Gap School District No.002

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	4,171	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>4,171</b>	<b>0</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	265	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>265</b>	<b>0</b>	<b>0</b>

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.

3/ Line H must be equal to or greater than all restricted fund balances.

Union Gap School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	112	6,000	10
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>112</b>	<b>6,000</b>	<b>10</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	3,732	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>3,732</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0



Union Gap School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	1,819,001	1,150,000	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>1,819,001</b>	<b>1,150,000</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,822,845</b>	<b>1,156,000</b>	<b>10</b>

Union Gap School District No.002

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	2,340	2,500	4,000
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	7,567	7,567	0
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>9,907</b>	<b>10,067</b>	<b>4,000</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,907</b>	<b>10,067</b>	<b>4,000</b>

Union Gap School District No.002

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	9,000	9,000
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>9,907</b>	<b>1,067</b>	<b>-5,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	227,568	229,444	256,600
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>227,568</b>	<b>229,444</b>	<b>256,600</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	237,475	230,511	251,600
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>237,475</b>	<b>230,511</b>	<b>251,600</b>

Union Gap School District No.002

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 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.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.