

CERTIFICATION

As Secretary to the Board of Directors of Union Gap School District School District No. 002 of Yakima County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
(b) the budget for each fund represents the budget as adopted by the Board of Directors; and
(c ) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505
(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2018 through August 31, 2019.
ESD Superintendent or Designee Date
OSPI Representative Date

Lock and Print Date: 09/25/2018

F-195 TABLE OF CONTENTS

Fiscal Year 2018-2019

REPORT TITLE	PAGE NUMBER
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
<b>General Fund Budget</b>	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
<b>Associated Student Body Fund Budget</b>	
Summary of Associated Student Body Fund	ASB1
<b>Debt Service Fund Budget</b>	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
<b>Capital Projects Fund Budget</b>	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9
<b>Transportation Vehicle Fund Budget</b>	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

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.

Union Gap School District No.002

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

Union Gap School District No.002

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

Union Gap School District No.002

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.

Union Gap School District No.002

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

Union Gap School District No.002

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.



**Union Gap School District No.002**

**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.

Union Gap School District No.002

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

Union Gap School District No.002

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

Union Gap School District No.002

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

Union Gap School District No.002

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

Union Gap School District No.002

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>			

Union Gap School District No.002

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 No. 002

PROGRAM 01 - Basic Education

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	30,392	0		0	6,466	4,326	17,600	2,000	0	0
23 Princ Off	275,383	0		109,500	74,308	77,075	6,000	6,000	2,500	0
24 Guid/Coun	140,528	0		94,301	3,357	39,970	2,200	500	200	0
25 Pupil M/S	198,182	0		0	119,223	71,959	2,500	4,500	0	0
26 Health	43,066	0		0	29,360	11,966	1,540	200	0	0
27 Teaching	2,749,674	0		1,909,078	26,304	761,792	29,500	18,500	4,500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	1							1		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	17,000	0			0	0	12,000	5,000	0	0
33 Curriculum	59,500	0		0	0	0	59,500	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>3,513,726</b>	<b>0</b>		<b>2,112,879</b>	<b>259,018</b>	<b>967,088</b>	<b>130,840</b>	<b>36,701</b>	<b>7,200</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>33.650</b>	<b>5.572</b>					

Union Gap School No. 002

PROGRAM 21 - Special Education, Supplemental, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	6,395	0		4,909	0	1,136	250	0	100	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	3,000	0		0	0	0	3,000	0	0	0
25 Pupil M/S	50	0		0	0	0	50	0	0	0
26 Health	175,109	0		9,420	58,864	30,525	2,700	73,000	600	0
27 Teaching	366,688	0		130,775	68,480	96,725	64,508	6,000	200	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	7,412	0		3,175	0	737	0	2,500	1,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>563,654</b>	<b>0</b>		<b>148,279</b>	<b>127,344</b>	<b>129,123</b>	<b>75,508</b>	<b>81,500</b>	<b>1,900</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>2.000</b>	<b>2.780</b>					

Union Gap School No. 002

PROGRAM 22 - Special Education, Infants and Toddlers, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	71,829	0		0	0	0	0	71,829	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>71,829</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,829</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					



Union Gap School No. 002

PROGRAM 24 - Special Education, Supplemental, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	59,139	0		34,418	7,628	17,093	0	0	0	0
27 Teaching	122,283	0		73,310	19,551	29,422	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,854	0		1,719	0	135	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>183,276</b>	<b>0</b>		<b>109,447</b>	<b>27,179</b>	<b>46,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.500</b>	<b>0.746</b>					

Union Gap School No. 002

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	13,965	0		0	5,615	2,350	5,000	500	500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	265,231	0		47,202	90,183	59,712	29,400	38,234	500	0
29 Pmt to SD	0							0		
31 InstProDev	12,718	0		420	0	98	0	11,500	700	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
<b>Total</b>	<b>291,914</b>	<b>0</b>		<b>47,622</b>	<b>95,798</b>	<b>62,160</b>	<b>34,400</b>	<b>50,234</b>	<b>1,700</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.327</b>	<b>1.917</b>					

Union Gap School No. 002

PROGRAM 52 - Other Title Grants under ESEA-Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	30,393	0		1,438	0	334	19,500	9,121	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	57,394	0		46,305	0	11,089	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>87,787</b>	<b>0</b>	<b>0</b>	<b>47,743</b>	<b>0</b>	<b>11,423</b>	<b>19,500</b>	<b>9,121</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Union Gap School No. 002

PROGRAM 53 - Migrant ESEA Migrant, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	19,716	0		0	13,381	6,335	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	8,713	0		0	4,722	2,423	1,000	250	318	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	7,839	0		0	0	0	5,339	2,500	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,500	0		0	0	0	0	1,500	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
<b>Total</b>	<b>37,768</b>	<b>0</b>		<b>0</b>	<b>18,103</b>	<b>8,758</b>	<b>6,339</b>	<b>4,250</b>	<b>318</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.391</b>					

Union Gap School No. 002

PROGRAM 55 - Learning Assistance Program (LAP), State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	7,965	0		0	5,615	2,350	0	0	0	0
22 Lrn Resrc	30,000	0		0	0	0	15,000	15,000	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	383,100	0		15,840	137,793	78,160	80,665	70,642	0	0
29 Pmt to SD	0							0		
31 InstProDev	45,000	0		0	0	0	0	25,000	20,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>466,065</b>	<b>0</b>		<b>15,840</b>	<b>143,408</b>	<b>80,510</b>	<b>95,665</b>	<b>110,642</b>	<b>20,000</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>3.218</b>					

Union Gap School No. 002

PROGRAM 58 - Special and Pilot Programs, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	796,131	0		10,151	0	2,354	2,804	780,822	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>796,131</b>	<b>0</b>		<b>10,151</b>	<b>0</b>	<b>2,354</b>	<b>2,804</b>	<b>780,822</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Union Gap School No. 002

PROGRAM 64 - Limited English Proficiency, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	4,000	0		0	0	0	3,000	1,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	18,743	0		15,400	0	0	0	3,343	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>22,743</b>	<b>0</b>		<b>15,400</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>4,343</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Union Gap School No. 002

PROGRAM 65 - Transitional Bilingual, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	8,065	0		0	5,615	2,350	100	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	4,199	0		0	1,453	746	0	2,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	203,017	0		40,376	50,313	45,573	1,000	65,755	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,250	0		1,014	0	236	0	0	0	0
32 Inst Tech	2,000	0			0	0	2,000	0	0	0
33 Curriculum	1,000	0		0	0	0	1,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>219,531</b>	<b>0</b>		<b>41,390</b>	<b>57,381</b>	<b>48,905</b>	<b>4,100</b>	<b>67,755</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.000</b>	<b>1.342</b>					



Union Gap School No. 002

PROGRAM 68 - Indian Education, Federal, ED

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	2,751	0		2,751	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>2,751</b>	<b>0</b>		<b>2,751</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Union Gap School No. 002

PROGRAM 74 - Highly Capable

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	1,000	0		0	0	0	0	1,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	13,457	0		0	0	0	12,457	1,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>14,457</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>12,457</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Union Gap School No. 002

PROGRAM 79 - Instructional Programs, Other

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	107,899	0		79,806	0	28,093	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	41,326	0		0	29,360	11,966	0	0	0	0
27 Teaching	228,425	7,250		0	0	0	212,675	8,500	0	0
28 Extracur	96,450	17,750		29,000	29,000	0	15,000	5,500	200	0
29 Pmt to SD	170,000							170,000		
31 InstProDev	30,000	0		0	0	0	0	20,000	10,000	0
32 Inst Tech	265,962	0			70,292	31,170	64,000	98,500	2,000	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	135,000	0			0	0	35,000	40,000	0	60,000
63 Oper Bldg	45,000	0			0	0	15,000	0	0	30,000
64 Maintnce	50,000	0			0	0	0	50,000	0	0
65 Utilities	0	0					0	0		0
68 Insurance	30,000	0						30,000		
91 Publ Actv	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>1,200,062</b>	<b>25,000</b>		<b>108,806</b>	<b>128,652</b>	<b>71,229</b>	<b>341,675</b>	<b>422,500</b>	<b>12,200</b>	<b>90,000</b>
<b>FTE PROGRAM STAFF</b>				<b>0.850</b>	<b>1.805</b>					

Union Gap School No. 002

PROGRAM 88 - Child Care

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev		0	0	0	0	0	0	0	0	0
32 Inst Tech		0	0		0	0	0	0	0	0
33 Curriculum		0	0	0	0	0	0	0	0	0
42 Food		0	0				0	0		
44 Operation		0	0		0	0	0	0	0	0
63 Oper Bldg		0	0		0	0	0	0	0	0
65 Utilities		0	0		0	0	0	0	0	0
68 Insurance		0	0					0		
91 Publ Actv	42,231	0	0	0	18,570	13,161	500	10,000	0	0
<b>Total</b>	<b>42,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,570</b>	<b>13,161</b>	<b>500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.088</b>					

Union Gap School No. 002

PROGRAM 89 - Other Community Services

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	4,657	0					4,657	0		
44 Operation	5,900	0			4,900	0	1,000	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>10,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,900</b>	<b>0</b>	<b>5,657</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

Union Gap School No. 002

PROGRAM 97 - District-wide Support

OBJECTS OF EXPENDITURE

Activity	Total	(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
11 Bd of Dir	65,000	0			0	0	10,500	50,000	4,500	0
12 Supt Off	228,576	0		142,877	11,840	44,859	4,500	20,000	4,500	0
13 Busns Off	238,804	0		0	154,398	57,406	10,000	10,000	7,000	0
14 HR	1,500	0		0	0	0	500	1,000	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	14,112	0		0	9,753	4,359	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	205,177	0			109,562	45,615	35,000	15,000	0	0
64 Maintnce	82,613	0	0		6,644	2,969	9,000	64,000	0	0
65 Utilities	259,000	0	0		0	0	0	259,000	0	0
67 Bldg Secu	10,000	0			0	0	5,000	5,000	0	0
68 Insurance	30,000	0					0	30,000		0
72 Info Sys	76,872	0	0	0	37,267	14,605	0	25,000	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	0	0	0	0	0	0	0	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
<b>Total</b>	<b>1,211,654</b>	<b>0</b>	<b>0</b>	<b>142,877</b>	<b>329,464</b>	<b>169,813</b>	<b>74,500</b>	<b>479,000</b>	<b>16,000</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.000</b>	<b>5.608</b>					

**Union Gap School No. 002**  
**PROGRAM 98 - School Food Services**

**OBJECTS OF EXPENDITURE**

Activity	Total	(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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	24,671		0	0	14,817	8,854	0	500	500	0
42 Food	26,240		0				26,240	0		
44 Operation	457,138		0		109,722	67,916	7,500	262,000	0	10,000
49 Transfers	0		0							
<b>Total</b>	<b>508,049</b>		<b>0</b>	<b>0</b>	<b>124,539</b>	<b>76,770</b>	<b>33,740</b>	<b>262,500</b>	<b>500</b>	<b>10,000</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>3.269</b>					

Union Gap School No. 002

PROGRAM 99 - Pupil Transportation

OBJECTS OF EXPENDITURE

Activity	Total	(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
25 Pupil M/S	3,000	0		0	0	0	3,000	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	18,141	0		0	11,846	5,295	0	1,000	0	0
52 Operation	90,831	0			54,902	25,929	7,500	2,500	0	0
53 Maintnce	29,000	0			0	0	10,000	10,000	0	9,000
56 Insurance	4,500							4,500		
59 Transfers	-25,000		-25,000							
<b>Total</b>	<b>120,472</b>	<b>0</b>	<b>-25,000</b>	<b>0</b>	<b>66,748</b>	<b>31,224</b>	<b>20,500</b>	<b>18,000</b>	<b>0</b>	<b>9,000</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>1.473</b>					



Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-23-220	ELEMENTARY VICE PRINCIPAL	1.150	92,122	88,579	90,889.57	104,523
01-23-222	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,977
<b>ACTIVITY CODE 23 TOTAL</b>		<b>1.150</b>				<b>109,500</b>
01-24-420	COUNSELOR	1.500	68,836	47,593	54,674.00	82,011
01-24-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,290
<b>ACTIVITY CODE 24 TOTAL</b>		<b>1.500</b>				<b>94,301</b>
01-27-001	SICK LEAVE	0.000	0	0	0.00	6,244
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	73,152
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,960
01-27-310	ELEMENTARY HOMEROOM TEACHER	21.000	68,836	37,013	54,444.05	1,143,325
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,500
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	150,658
01-27-320	SECONDARY TEACHER	6.664	61,884	38,926	48,343.79	322,163
01-27-340	ELEMENTARY SPECIALIST TEACHER	3.336	68,836	44,762	55,333.33	184,592
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,000
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	18,484
<b>ACTIVITY CODE 27 TOTAL</b>		<b>31.000</b>				<b>1,909,078</b>
<b>PROGRAM TOTAL</b>		<b>33.650</b>				<b>2,112,879</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-21-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,909
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.000</b>				<b>4,909</b>
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	9,420
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.000</b>				<b>9,420</b>
21-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,400
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,943
21-27-330	OTHER TEACHER	2.000	65,776	48,533	57,154.50	114,309
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,123
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.000</b>				<b>130,775</b>
21-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,827
21-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,348
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>3,175</b>
<b>PROGRAM TOTAL</b>		<b>2.000</b>				<b>148,279</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
24-26-460	PSYCHOLOGIST	0.500	68,836	68,836	68,836.00	34,418
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.500</b>				<b>34,418</b>
24-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,546
24-27-330	OTHER TEACHER	1.000	61,884	61,884	61,884.00	61,884
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,880
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.000</b>				<b>73,310</b>
24-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,719
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>1,719</b>
<b>PROGRAM TOTAL</b>		<b>1.500</b>				<b>109,447</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	30,497
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,595
51-27-330	OTHER TEACHER	0.327	46,209	46,209	46,207.95	15,110
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.327</b>				<b>47,202</b>
51-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	420
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>420</b>
<b>PROGRAM TOTAL</b>		<b>0.327</b>				<b>47,622</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,438
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>1,438</b>
52-31-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,107
52-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,964
52-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,234
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>46,305</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>47,743</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	15,840
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>15,840</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>15,840</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,151
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>10,151</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>10,151</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
64-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	15,400
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>15,400</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>15,400</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
65-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,855
65-27-320	SECONDARY TEACHER	1.000	36,521	36,521	36,521.00	36,521
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.000</b>				<b>40,376</b>
65-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,014
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>1,014</b>
<b>PROGRAM TOTAL</b>		<b>1.000</b>				<b>41,390</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
68-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,751
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>2,751</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>2,751</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
79-23-220	ELEMENTARY VICE PRINCIPAL	0.850	92,122	88,579	89,621.18	76,178
79-23-222	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,628
<b>ACTIVITY CODE 23 TOTAL</b>		<b>0.850</b>				<b>79,806</b>
79-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	29,000
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>				<b>29,000</b>
<b>PROGRAM TOTAL</b>		<b>0.850</b>				<b>108,806</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Child Care

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
97-12-004	VACATION PAYOFF	0.000	0	0	0.00	20,000
97-12-110	SUPERINTENDENT	1.000	115,000	115,000	115,000.00	115,000
97-12-112	SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,877
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.000</b>				<b>142,877</b>
<b>PROGRAM TOTAL</b>		<b>1.000</b>				<b>142,877</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-22-910	AIDES	0.167	348.27	17.04	17.04	17.04	5,935
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	531
<b>ACTIVITY CODE 22 TOTAL</b>		<b>0.167</b>					<b>6,466</b>
01-23-940	OFFICE/CLERICAL	1.616	3,360.00	22.34	19.88	21.11	70,930
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,378
<b>ACTIVITY CODE 23 TOTAL</b>		<b>1.616</b>					<b>74,308</b>
01-24-910	AIDES	0.093	193.80	16.54	16.54	16.54	3,205
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	152
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.093</b>					<b>3,357</b>
01-25-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	12,600
01-25-910	AIDES	2.881	5,990.61	17.19	16.54	16.74	100,267
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,356
<b>ACTIVITY CODE 25 TOTAL</b>		<b>2.881</b>					<b>119,223</b>
01-26-960	PROFESSIONAL	0.385	800.00	36.70	36.70	36.70	29,360
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.385</b>					<b>29,360</b>
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,244
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,800
01-27-910	AIDES	0.430	893.86	17.04	16.54	16.90	15,104
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,156
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.430</b>					<b>26,304</b>
<b>PROGRAM TOTAL</b>		<b>5.572</b>					<b>259,018</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

Union Gap School District No.002

**SALARY EXHIBIT -- CLASSIFIED EMPLOYEES**

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
21-26-940	OFFICE/CLERICAL	0.344	714.91	21.02	21.02	20.64	14,754
21-26-960	PROFESSIONAL	0.646	1,344.00	32.82	32.82	32.82	44,110
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.990</b>					<b>58,864</b>
21-27-910	AIDES	1.790	3,724.00	16.54	15.75	16.19	60,275
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,905
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	6,300
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.790</b>					<b>68,480</b>
<b>PROGRAM TOTAL</b>		<b>2.780</b>					<b>127,344</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
24-26-940	OFFICE/CLERICAL	0.178	369.60	21.02	21.02	20.64	7,628
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.178</b>					<b>7,628</b>
24-27-910	AIDES	0.568	1,182.06	16.54	16.54	16.54	19,551
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.568</b>					<b>19,551</b>
<b>PROGRAM TOTAL</b>		<b>0.746</b>					<b>27,179</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
51-21-990	DIRECTOR/SUPERVISOR	0.100	208.00	26.99	26.99	27.00	5,615
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.100</b>					<b>5,615</b>
51-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	13,300
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,660
51-27-910	AIDES	1.817	3,780.72	17.19	16.54	16.74	63,279
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,944
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.817</b>					<b>90,183</b>
<b>PROGRAM TOTAL</b>		<b>1.917</b>					<b>95,798</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
53-21-940	OFFICE/CLERICAL	0.181	376.29	21.02	21.02	20.64	7,766
53-21-990	DIRECTOR/SUPERVISOR	0.100	208.00	26.99	26.99	27.00	5,615
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.281</b>					<b>13,381</b>
53-24-940	OFFICE/CLERICAL	0.110	228.80	21.02	21.02	20.64	4,722
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.110</b>					<b>4,722</b>
<b>PROGRAM TOTAL</b>		<b>0.391</b>					<b>18,103</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-21-990	DIRECTOR/SUPERVISOR	0.100	208.00	26.99	26.99	27.00	5,615
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.100</b>					<b>5,615</b>
55-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	13,300
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,450
55-27-910	AIDES	3.118	6,487.93	17.19	16.54	16.70	108,359
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,684
<b>ACTIVITY CODE 27 TOTAL</b>		<b>3.118</b>					<b>137,793</b>
<b>PROGRAM TOTAL</b>		<b>3.218</b>					<b>143,408</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
65-21-990	DIRECTOR/SUPERVISOR	0.100	208.00	26.99	26.99	27.00	5,615
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.100</b>					<b>5,615</b>
65-24-940	OFFICE/CLERICAL	0.034	70.40	21.02	21.02	20.64	1,453
<b>ACTIVITY CODE 24 TOTAL</b>		<b>0.034</b>					<b>1,453</b>
65-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,900
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,890
65-27-910	AIDES	1.208	2,512.37	16.54	16.54	16.54	41,555
65-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,968
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.208</b>					<b>50,313</b>
<b>PROGRAM TOTAL</b>		<b>1.342</b>					<b>57,381</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
79-26-960	PROFESSIONAL	0.385	800.00	36.70	36.70	36.70	29,360
<b>ACTIVITY CODE 26 TOTAL</b>		<b>0.385</b>					<b>29,360</b>
79-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	29,000
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>					<b>29,000</b>
79-32-960	PROFESSIONAL	1.420	2,953.60	30.89	20.82	23.80	70,292
<b>ACTIVITY CODE 32 TOTAL</b>		<b>1.420</b>					<b>70,292</b>
<b>PROGRAM TOTAL</b>		<b>1.805</b>					<b>128,652</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Child Care

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
88-91-910	AIDES	0.088	182.40	17.19	17.19	17.19	3,135
88-91-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	281
88-91-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	15,154
<b>ACTIVITY CODE 91 TOTAL</b>		<b>0.088</b>					<b>18,570</b>
<b>PROGRAM TOTAL</b>		<b>0.088</b>					<b>18,570</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
89-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	4,900
<b>ACTIVITY CODE 44 TOTAL</b>		<b>0.000</b>					<b>4,900</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>					<b>4,900</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-12-940	OFFICE/CLERICAL	0.250	520.00	22.77	22.77	22.77	11,840
<b>ACTIVITY CODE 12 TOTAL</b>		<b>0.250</b>					<b>11,840</b>
97-13-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,533
97-13-940	OFFICE/CLERICAL	0.950	1,976.00	26.99	22.77	24.10	47,629
97-13-960	PROFESSIONAL	1.000	2,080.00	37.28	37.28	37.28	77,543
97-13-980	TECHNICAL	0.300	624.00	26.99	26.99	26.99	16,844
97-13-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,386
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,463
<b>ACTIVITY CODE 13 TOTAL</b>		<b>2.250</b>					<b>154,398</b>
97-61-990	DIRECTOR/SUPERVISOR	0.198	411.01	23.73	23.73	23.73	9,753
<b>ACTIVITY CODE 61 TOTAL</b>		<b>0.198</b>					<b>9,753</b>
97-63-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,030
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	8,400
97-63-970	SERVICE WORKERS	2.195	4,566.02	23.73	20.66	20.83	95,132
<b>ACTIVITY CODE 63 TOTAL</b>		<b>2.195</b>					<b>109,562</b>
97-64-970	SERVICE WORKERS	0.135	279.97	23.73	23.73	23.73	6,644
<b>ACTIVITY CODE 64 TOTAL</b>		<b>0.135</b>					<b>6,644</b>
97-72-960	PROFESSIONAL	0.580	1,206.40	30.89	30.89	30.89	37,267
<b>ACTIVITY CODE 72 TOTAL</b>		<b>0.580</b>					<b>37,267</b>
<b>PROGRAM TOTAL</b>		<b>5.608</b>					<b>329,464</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

Union Gap School District No.002

**SALARY EXHIBIT -- CLASSIFIED EMPLOYEES**

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-41-990	DIRECTOR/SUPERVISOR	0.369	768.00	18.43	18.43	18.43	14,154
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	663
<b>ACTIVITY CODE 41 TOTAL</b>		<b>0.369</b>					<b>14,817</b>
98-44-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,500
98-44-910	AIDES	0.247	511.96	17.19	16.54	16.72	8,559
98-44-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	535
98-44-940	OFFICE/CLERICAL	0.100	208.00	22.77	22.77	22.77	4,736
98-44-970	SERVICE WORKERS	2.553	5,312.00	18.43	15.77	16.61	88,208
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	4,184
<b>ACTIVITY CODE 44 TOTAL</b>		<b>2.900</b>					<b>109,722</b>
<b>PROGRAM TOTAL</b>		<b>3.269</b>					<b>124,539</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
99-51-990	DIRECTOR/SUPERVISOR	0.240	499.20	23.73	23.73	23.73	11,846
<b>ACTIVITY CODE 51 TOTAL</b>		<b>0.240</b>					<b>11,846</b>
99-52-950	OPERATORS	1.233	2,563.81	23.73	20.66	21.41	54,902
<b>ACTIVITY CODE 52 TOTAL</b>		<b>1.233</b>					<b>54,902</b>
<b>PROGRAM TOTAL</b>		<b>1.473</b>					<b>66,748</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



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

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	922,500	0	922,500	40.00	369,000
Spring 2019	717,290	0	717,290	60.00	430,374
<b>1100 TOTAL LOCAL TAXES:</b>					<b>799,374</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Union Gap School District No.002

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

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

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	760,000	0	760,000	40.00	304,000
Spring 2019	760,000	0	760,000	60.00	456,000
<b>1100 TOTAL LOCAL TAXES:</b>					<b>760,000</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Union Gap School District No.002

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

**A. VOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
12-02-2014	4,915,000	3,660,000
TOTAL VOTED BONDS	4,915,000	3,660,000

**B. NONVOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
TOTAL ALL BONDS	4,915,000	3,660,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

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

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Union Gap School District No.002

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

Project Description	Total	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	0

Union Gap School District No.002

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	---------------------	--------------------	------------------------	---------------------------

\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Union Gap School District No.002

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
---------------	-------------------	------------	-----------------	------------------	-----------------	---------------------	------------------------

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Union Gap School District No.002

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

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.

Union Gap School District No.002

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Union Gap School District No.002

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Superintendent of Public Instruction

Union Gap School District  
Yakima County

Educational Service District 105  
CCDDD 39002

F-203 Summary Report  
Union Gap School District 2018-19 F-203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
1600	A25	County Administered Forests	0.00
3100	M70	Apportionment	4,677,425.20
3121	Z288	Special Education, Gen Apportionment	91,408.00
3600	A26	State Forests	0.00
4121	N7	Special Education	582,737.42
4122	N8	Special Education - Infants and Toddlers - State	75,607.99
4155	O7	Learning Assistance Program	482,037.02
4165	Z477	Transitional Bilinual	230,207.74
4174	Z095	Highly Capable	15,217.44
4198	S5	School Food Service	8,009.10
4199	I4	Transportation - Operations	120,000.00
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	32.86	0.00	32.86
District Generated			
Total	32.86	0.00	32.86
CIS Salary Allocation			
School Generated	2,142,673.32	0.00	2,142,673.32
District Generated			
Total	2,142,673.32	0.00	2,142,673.32
<b>Total Certificated Adminstrative Staff Units and Salary</b>	<b>1191/1191ED</b>	<b>Other</b>	<b>Total</b>
Certificated Administrative Staff (CAS) Units			
School Generated	1.82	0.00	1.82
District Generated	0.58		0.58
Total	2.40	0.00	2.40
CAS Salary Allocation			
School Generated	175,894.69	0.00	175,894.69
District Generated	56,437.32		56,437.32
Total	232,332.01	0.00	232,332.01
<b>Total Classified Staff Units and Salary</b>	<b>1191/1191ED</b>	<b>Other</b>	<b>Total</b>
Classified Staff (CLS) Units			
School Generated	6.89	0.00	6.89
District Generated	3.31		3.31
Total	10.20	0.00	10.20
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	322,156.90	0.00	322,156.90
District Generated	155,043.28		155,043.28
Total	477,200.18	0.00	477,200.18

## Superintendent of Public Instruction

Union Gap School District  
Yakima County

F-203 Assumptions Report  
Union Gap School District 2018-19 F-203

Educational Service District 105  
CCDDD 39002

**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	67.00
A11a8	Enroll 8	59.00
A12	Enroll 7-8	126.00
A13a10	Enroll 10	0.00
A13a11	Enroll 11	0.00
A13a12	Enroll 12	0.00
A13a9	Enroll 9	0.00
A15	Enroll Run Start CTE	0.00
A16	Enroll Run Start	0.00
A39	Enroll K-3	244.00
A40	Enroll 5-6	146.00
A41	Enroll 9-12	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	168.00
A63	Enroll TBIP 7-8	25.00
A64	Enroll TBIP 9-12	0.00
A6A1	Enroll 1	65.00
A6A2	Enroll 2	52.00
A6A3	Enroll 3	65.00
A7a	Enroll 4	64.00
A8a5	Enroll 5	72.00
A8a6	Enroll 6	74.00
B2	Enroll SpEd K-21	62.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	62.00
Z298	Enroll K-8	580.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	580.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	580.00
A18	Enroll ALE 9-12	0.00

**Student Enrollment**

**Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	580.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	0.00
B1	Enroll SpEd 3-PK	10.00
B9	Enroll SpEd 0-2	8.00

**Other Enrollment**

**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.00
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

**Other Staff Factors**

**Other Staff Factors**

Item Code	Item Name	Amount
A33	CIS Mix	1.43000
A33r	Regionalization	1.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00

**MSOC**

**Basic Education**

Item Code	Item Name	Amount
M1	MSOC Technology-Reg	133.24
M10	MSOC Utilities-LabSci	0.00
M11	MSOC Curriculum-LabSci	41.80
M12	MSOC Library/Supplies-LabSci	87.08
M13	MSOC Prof Dvlp-LabSci	6.97
M14	MSOC Facilities-LabSci	0.00
M15	MSOC Districtwide-LabSci	0.00
M17	MSOC Technology-CTEexpl	157.64
M18	MSOC Utilities-CTEexpl	428.34
M19	MSOC Curriculum-CTEexpl	169.27
M2	MSOC Utilities-Reg	362.05
M20	MSOC Library/Supplies-CTEexpl	359.34
M21	MSOC Prof Dvlp-CTEexpl	26.17
M22	MSOC Facilities-CTEexpl	212.21
M23	MSOC Districtwide-CTEexpl	147.01

## Superintendent of Public Instruction

Union Gap School District  
Yakima CountyF-203 Assumptions Report  
Union Gap School District 2018-19 F-203Educational Service District 105  
CCDDD 39002**MSOC****Basic Education**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
M25	MSOC Technology-CTEprep	157.64
M26	MSOC Utilities-CTEprep	428.34
M27	MSOC Curriculum-CTEprep	169.27
M28	MSOC Library/Supplies-CTEprep	359.34
M29	MSOC Prof Dvlp-CTEprep	26.17
M3	MSOC Curriculum-Reg	143.06
M30	MSOC Facilities-CTEprep	212.21
M31	MSOC Districtwide-CTEprep	147.01
M33	MSOC Technology-Skills	157.64
M34	MSOC Utilities-Skills	428.34
M35	MSOC Curriculum-Skills	169.27
M36	MSOC Library/Supplies-Skills	359.34
M37	MSOC Prof Dvlp-Skills	26.17
M38	MSOC Facilities-Skills	212.21
M39	MSOC Districtwide-Skills	147.01
M4	MSOC Library/Supplies-Reg	303.71
M5	MSOC Prof Dvlp-Reg	22.12
M6	MSOC Facilities-Reg	179.36
M7	MSOC Districtwide-Reg	124.26
M80	MSOC-Reg	1,267.80
M81	MSOC-LabSci	174.16
M82	MSOC-CTEexpl	1,499.98
M84	MSOC-CTE 9-12prep	1,499.98
M85	MSOC-Skills	1,499.98
M9	MSOC Technology-LabSci	38.31

**Categoricals**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
M41	MSOC Technology-TBIP	0.00
M42	MSOC Utilities-TBIP	0.00
M43	MSOC Curriculum-TBIP	0.00
M44	MSOC Library/Supplies-TBIP	0.00
M45	MSOC Prof Dvlp-TBIP	0.00
M46	MSOC Facilities-TBIP	0.00
M47	MSOC Districtwide-TBIP	0.00
M50	MSOC Utilities-LAP	0.00
M51	MSOC Curriculum-LAP	0.00
M52	MSOC Library/Supplies-LAP	0.00
M53	MSOC Prof Dvlp-LAP	0.00
M54	MSOC Facilities-LAP	0.00
M55	MSOC Districtwide-LAP	0.00
M57	MSOC Technology-HiCap	0.00



Union Gap School District  
Yakima CountyF-203 Assumptions Report  
Union Gap School District 2018-19 F-203Educational Service District 105  
CCDDD 39002**MSOC****Categoricals**

Item Code	Item Name	Amount
M58	MSOC Utilities-HiCap	0.00
M59	MSOC Curriculum-HiCap	0.00
M60	MSOC Library/Supplies-HiCap	0.00
M61	MSOC Prof Dvlp-HiCap	0.00
M62	MSOC Facilities-HiCap	0.00
M63	MSOC Districtwide-HiCap	0.00
M86	MSOC-TBIP	0.00
M87	MSOC-LAP	0.00
M88	MSOC-HiCap	0.00
Z462	MSOC Technology-LAP	0.00

**Estimated Revenues****Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	593.48
C1	Enroll Total PY for LAP	593.48
Z076	LAP PY HiPov Students	593.48
B3	Adj Resident BEA	0.00

**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.22690
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

**Levies and Levy Transfers**

Item Code	Item Name	Amount
K1a	Fed Grants K-6 7-12 PY: District	0.00
L1a	Fed Grants K-6 7-12 CY: District	0.00
L2a	% Inc BEA - District	0.0000
L8a	LEA Proration: District	0.00
L9a	% Change IPD: District	0.0000
L10a	Fed Rev K-6 7-12 PY: District	0.00
L11a	Add I728 Alloc: District	0.00
L12a	Add I732: District	0.00
L13a	Fiscal Agent Rev: District	0.00
L14a	Pro Dev MS Voc & Full Day K for PY: District	0.00
K2a	Levy Authority Trnfrs For Inter-Dist Coop Prgms: District	0.00
K3a	Levy Authority Trnfrs Btwn H And NonH Schls: District	0.00

**Estimated Revenues**

**Levies and Levy Transfers**

Item Code	Item Name	Amount
K4a	Dist PY Adjstd Assessed Valuation For CY Levies: District	0
K5A	Levy Rate: District	0.000
K6a	Est Maint & Ops Levy Amt: District	0.00
K7a	Rdctn For Revs In Levy Base Rcvd as Fiscal Agent: District	0.00
L3a	+/- Levy Trans NonRes Pupils: District	0.00
L4a	+/- Levy Trans NonHi Pupils: District	0.00
L5a	Dist CY Adjstd Assessed Valuation For NY Levies: District	0
L6a	Cur Yr Levy Rate: District	0.00
L7a	Ant Cur Yr M&O Levy Amt: District	0.00

**Transportation Allocation and Depreciation**

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	120,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	0.00

**Estimate of Deductible Revenues**

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A25	1600 County Administered Forests	0.00
A26	3600 State Forests	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

**Free and Reduced Meals**

Item Code	Item Name	Amount
H2	Est FRPB	44,495.00
H3	Est RPB	0.00
H4	Est RPL K3	0.00

**Levy**

**Levy**

Item Code	Item Name	Amount
U10	Cur Yr Total St & Fed Funding	7,246,940.47
U11	% Inc BEA per Pupil, PY to CY	2.1700
U12	Cur Yr Excess Levy Base	7,532,869
U13	PY Levy Auth %	0.0000
U14	Cur Yr Stdnt Achvmnt Levy Amt	0
U15	Cur Yr Addtnl Orig 732 Funding	525,502
U16	Cur Yr Levy Authority before Nonres Trnsfrs	2,109,203
U17	Cur Yr Levy Authority after Trnsfrs	2,690,125

## Superintendent of Public Instruction

Union Gap School District

Educational Service District 105

Yakima County

F-203 Assumptions Report

CCDDD 39002

Union Gap School District 2018-19 F-203

**Levy****Levy**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
U18	Cur Yr Dist 14% Levy Rt	1,345,062.500
U19	Cur Yr App Fed Revs for PY from F-196	69,529
U1a	Cur Yr Apprt (Basic Ed Gntd Entlmt & Skills Ctr Sum Alloc) Levy Amt	4,094,363
U1b	Cur Yr Basic Ed Tech Col Direct Pay	0
U2	Cur Yr SpEd Levy Amt	527,594
U20	Cur Yr Dist 14% Levy Rt \$/1000	2.463
U21	Est Cur Yr Max LEA	569,044
U22	Cur Yr Cert Levy Needed to Qlfy for Max LEA	776,019
U23	Cur Yr Matching Ratio if Dist Certs Less Than Needed to Qlfy for Max LEA	0.733
U24	Est Cur Yr LEA	569,044
U25	Cur Yr 1st 8 Mos LEA (Jan-Aug)	409,712
U26	Cur Yr 2nd 4 Mos LEA (Sept-Dec)	159,332
U27	Cur Yr Est Levy Authority	2,121,081
U28	% Chng in Imp Price Deflator for Cur Yr	1.7500
U29	Cur Yr Fed Revs from F-196 Adj by Implicit Price Deflator	70,748
U3	Cur Yr LAP Levy Amt	423,108
U30	Cur Yr PAS Prof Dev Levy Amt	0
U31	Cur Yr Levy Auth %	28.0000
U4	Cur Yr TPIB Levy Amt	204,051
U5	Cur Yr HiCap Levy Amt	12,983
U6	Cur Yr Addtnl Orig 728 Funding	332,182
U7	Cur Yr Food Service Levy Amt	4,902
U8	Cur Yr Trans Ops Levy	122,603
U9	Cur Yr Trans Reimburs - Dprctn	16,126
V1	Nxt Yr Appt: BEA & Skills Ctr Sum Alloc	4,768,180
V10	Max Nxt Yr LEA	525,750
V11	Nxt Yr Cert Levy Needed to Qlfy for Max LEA	775,250
V12	Nxt Yr Mtchng Ratio if Dist Certifies less than Amnt Ndd to Qlfy for Max LEA	0.678
V13	Est Nxt Yr LEA	525,750
V14	1st 8 Mos Local Effrt Assist (Jan. - Aug. Nxt Yr )	378,540
V15	2nd 4 Mos Local Effrt Assist (Sept. - Dec. Nxt Yr )	147,210
V17	Fed Revs fr F-196 Adj by Implicit Price Deflator	0
V2	Nxt Yr Total St & Fed Funding	7,215,282
V3	nxt yr excss Levy Base	7,218,132
V5	Nxt Yr Levy Auth %	28.0000
V6	Nxt Yr Levy Auth Bfr Nonres Trnsfrs	2,021,077
V7	Nxt Yr Levy Auth Aftr Trnsfrs	2,601,999
V8	Nxt Yr Dist 14% Levy Amt	1,301,000
V9	Nxt Yr Dist 14% Levy Amt \$/1000	2.383

## Superintendent of Public Instruction

Union Gap School District  
Yakima CountyEducational Service District 105  
CCDDD 39002F-203 Assumptions Report  
Union Gap School District 2018-19 F-203**X-Option****Salary Funding Factors**

Item Code	Item Name	Amount
142x	CIS LEAP Base Sal	65,216.05
52x	CAS - Salary Inc	96,805.00
53x	CLS - Salary Inc	46,784.33
118x	CIS LEAP Base Sal PY	35,700.00
223x	CAS - Salary Maint	67,240.00
224x	CLS - Salary Maint	33,412.00
614x	LID State	0.00
613x	LID District	0.00
614xpd	Prof Learning Days	1.00
613xpd	School Year Total Days	180.00

**Benefit Funding Factors**

Item Code	Item Name	Amount
124X	Certificated Health Insurance	9,360.00
500X	Certificated Health Insurance Inc	10,127.64
123X	CLS Health Insurance	9,360.00
621X	CLS Health Insurance Inc	10,127.64
125X	CLS Health Factor	1.152
128X	CLS - Benefits Maint	0.24670
129X	CLS - Benefits Inc	0.21170
126X	CIS/CAS - Benefits Maint	0.23650
127X	CIS/CAS - Benefits Inc	0.23010

**General Education Funding Factors**

Item Code	Item Name	Amount
355X	Run Start - Reg Rate	8,135.13
356X	Run Start - CTE Rate	9,059.51
362X	CIS Ratio K-3	0.07117
359x	CIS Ratio 4	0.04601
360X	CIS Ratio 5-6	0.04601
363X	CIS Ratio 7-8	0.04624
364X	CIS Ratio 9-12	0.04858
361x	CAS Ratio K-12	0.00403
116x	Substitutes Days	4.000
132x	Substitutes Rate	151.86
N9	Districtwide Allow	0.2648
133x	Fire Dist Rate	1.10

**Meal Funding Factors**

Item Code	Item Name	Amount
120x	Rdcd Only Lunch Rate	0.2000
134x	Rdcd Only Bfast Rate	0.30

## Superintendent of Public Instruction

Union Gap School District

Educational Service District 105

Yakima County

F-203 Assumptions Report

CCDDD 39002

Union Gap School District 2018-19 F-203

**X-Option****Meal Funding Factors**

Item Code	Item Name	Amount
137X	Free/Red Bfast Rate	0.180000

**Special Education Funding Factors**

Item Code	Item Name	Amount
135x	SpEd 0-PK Alloc Factor	1.15
136x	SpEd K-21 Alloc Factor	0.9609
369x	SpEd Max Fund %	0.13500
Z278	Fed Funds Int Rate	22.29
588x	SpEd CIS Ratio K-3	0.071170
589X	SpEd CIS BEA Ratio 4	0.04601
590X	SpEd CIS BEA Ratio 5-6	0.04601
591X	SpEd CIS BEA Ratio 7-8	0.04623
592X	SpEd CIS BEA Ratio 9-12	0.04858
618x	CAS Ratio K-3	0.004334
618X4	SpEd CAS BEA Ratio 4	0.00399
618X6	SpEd CAS BEA Ratio 5-6	0.00399
618X8	SpEd CAS BEA Ratio 7-8	0.00399
618X12	SpEd CAS BEA Ratio 9-12	0.00403
620x	SpEd CLS BEA Ratio K	0.018204
620X4	SpEd CLS BEA Ratio 4	0.01721
620X6	SpEd CLS BEA Ratio 5-6	0.01721
620X8	SpEd CLS BEA Ratio 7-8	0.01701
620X12	SpEd CLS BEA Ratio 9-12	0.01710

**Categorical Program Funding Factors**

Item Code	Item Name	Amount
48X	LAP District Poverty %	0.9355
51X	LAP HR/Stdnt	2.39750
585x	LAP Class Size	15.00
A67	TBIP Hr/Stdnt K-6	4.778
A68	TBIP Hr/Stdnt 7-8	6.778
A69	TBIP Hr/Stdnt 9-12	6.778
A70	TBIP Hr/Stdnt Exited	3.000
582x	Student Hr/Day	6.00
583x	Instruct Wks/Year	36.00
584x	Instruct Hr/Year	900.00
586x	TBIP Class Size	15.00
138x	TBIP Hr/Stdnt	4.7780
139X	TBIP WithHold Factor	0.0257
587x	HiCap Class Size	15.00
140X	HiCap Hr/Stdnt	2.1590

## Superintendent of Public Instruction

Union Gap School District  
Yakima CountyF-203 Assumptions Report  
Union Gap School District 2018-19 F-203Educational Service District 105  
CCDDD 39002**X-Option****Categorical Program Funding Factors**

Item Code	Item Name	Amount
115X	HiCap % Enroll	0.05000
366x	Student Achievement Rate	532.06

**CTE/Skills Center Funding Factors**

Item Code	Item Name	Amount
560x	Proto Enroll CTE 7-8	1,000.00
561x	CTE 7-8 Class Size	23.00
563X	CTE 7-8 Other Cert	3.070
177A	CTE 7-8 Schl Admin FTE Enh Factor	0.02500
176A	CTE 7-8 Central Admin FTE Enh Factor	0.12290
564x	Proto Enroll CTE 9-12 exp	1,000.00
565x	CTE 9-12 expl Class Size	23.00
567X	CTE 9-12 expl Other Cert	3.070
568x	Proto Enroll 9-12 CTE prep	1,000.00
569x	CTE 9-12 prep Class Size	23.00
571X	CTE 9-12 prep Other Cert	3.070
179A	CTE 9-12 Schl Admin FTE Enh Factor	0.02500
178A	CTE 9-12 Central Admin FTE Enh Factor	0.12290
612X	Proto Enroll Skills 9-12	1,000.00
573x	Skills Center Class Size	20.00
575X	Skills Center Other Cert	3.410
187A	Skills Schl Admin Enh Factor	0.19800
186A	Skills Central Admin Enh Factor	0.17610

**School Staffing Funding Factors**

Item Code	Item Name	Amount
501x	Proto Enroll Elem	400.00
502X	Class Size K-3	17.00
503X	Class Size 4	27.00
504x	Class Size 5-6	27.00
506x	Poverty Class Size 4	27.00
507x	Poverty Class Size 5-6	27.00
508x	Principal Elem	1.253
509x	Librarian Elem	0.663
510x	Counselor Elem	0.493
511x	Nurse Elem	0.076
512x	Social Worker Elem	0.042
513x	Psychologists Elem	0.017
514x	Teaching Assist Elem	0.936
515x	School Office Elem	2.012
516x	Custodians Elem	1.657
517x	Security Elem	0.079

## Superintendent of Public Instruction

Union Gap School District  
Yakima CountyF-203 Assumptions Report  
Union Gap School District 2018-19 F-203Educational Service District 105  
CCDDD 39002**X-Option****School Staffing Funding Factors**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
518X	Parent Involve Elem	0.0825
519x	Proto Enroll Middle	432.00
520x	Class Size 7-8	28.53
521x	Poverty Class Size 7-8	28.53
522x	LabSci Class Size 7-8	28.53
523x	LabSci% 7-8	0.1200
524x	Principal Middle	1.353
525x	Librarian Middle	0.519
526X	Counselor Middle	1.216
527x	Nurse Middle	0.060
528x	Social Worker Middle	0.006
529x	Psychologists Middle	0.002
530x	Teaching Assist Middle	0.700
531x	School Office Middle	2.325
532x	Custodians Middle	1.942
533x	Security Middle	0.092
534x	Parent Involve Middle	0.000
535x	Proto Enroll High	600.00
536x	Class Size 9-12	28.74
537x	Poverty Class Size 9-12	28.74
540X	LabSci Class Size 9-12	19.98
541X	LabSci% 9-12	0.0833
542x	Principal High	1.880
543x	Librarian High	0.523
544X	Counselor High	2.539
545x	Nurse High	0.096
546x	Social Worker High	0.015
547x	Psychologists High	0.007
548x	Teaching Assist High	0.652
549x	School Office High	3.269
550x	Custodians High	2.965
551x	Security High	0.141
552x	Parent Involve High	0.000

**District Wide Support Funding Factors**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
553x	Proto Enroll District	1,000.00
554x	Technology	0.628
555x	Facilities	1.813
556x	Warehouse	0.332

**X-Option****Central Administration Funding Factors**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
557x	Central Admin Percent	0.05300
558x	Central Admin CAS%	0.25470
559x	Central Admin CLS%	0.74530

**Additional Teachers to Cover Planning Period**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
Z315	Planning K-3	0.155
Z316	Planning 4	0.155
Z317	Planning 5-6	0.155
Z318	Planning 7-8	0.200
Z319	Planning 9-12	0.200



**I. Apportionment - Acct 3100**

**I. Computation for Guaranteed School - Generated Entitlement**

Item Code			Amount
A33	A. District-Wide Staff Mix		1.43000
A33r	1. District-Wide Staff Mix		1.00
A33r	2. District-Wide Regionalization		1.00
Z344	B. School Generated – Certificated Instructional Staff (CIS)		1,677,280.61
Z345	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix]  32.855 * 35,700.00 * 1.43000	\$	1,677,280.61
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [School CIS Salary Maint Total]  32.855 * 65,216.05 * 1.00 - 1,677,280.61	\$	465,392.71
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total]  1,677,280.61 + 465,392.71	\$	2,142,673.32
Z347	C. School Generated – Certificated Administrative Staff (CAS)		122,175.08
Z348	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint]  1.817 * 67,240.00	\$	122,175.08
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]  1.817 * 96,805.00 * 1.00 - 122,175.08	\$	53,719.61
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total]  122,175.08 + 53,719.61	\$	175,894.69
Z350	D. School Generated – Classified Staff (CLS)		230,075.03
Z351	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint]  6.886 * 33,412.00	\$	230,075.03
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  6.886 * 46,784.33 * 1.00 - 230,075.03	\$	92,081.87
Z352	3. Subtotal School Generated CLS Salary	\$	322,156.90

[School CLS Salary Maint Total] + [School CLS Salary Inc Total]

230,075.03 + 92,081.87

	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 30.862 * 4.000 * 151.86	\$	18,746.81
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$	0.00

**II. Computation for Guaranteed District-Generated Entitlement**

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] 1.052 * 33,412.00	\$	35,149.42
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 1.052 * 46,784.33 * 1.00 - 35,149.42	\$	14,067.70
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 35,149.42 + 14,067.70	\$	49,217.12
	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] 0.193 * 33,412.00	\$	6,448.52
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.193 * 46,784.33 * 1.00 - 6,448.52	\$	2,580.86
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 6,448.52 + 2,580.86	\$	9,029.38
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] 0.364 * 33,412.00	\$	12,161.97
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.364 * 46,784.33 * 1.00 - 12,161.97	\$	4,867.53

Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 12,161.97 + 4,867.53	\$	17,029.50
------	---	----	-----------

Superintendent of Public Instruction

Union Gap School District  
Yakima County

Educational Service District 105  
CCDDD 39002

F-203 Worksheet Report  
Union Gap School District 2018-19 F-203

D. Central Administration – Classified Staff (CLS)			
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint]  1.705 * 33,412.00	\$	56,967.46
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]  1.705 * 46,784.33 * 1.00 - 56,967.46	\$	22,799.82
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  56,967.46 + 22,799.82	\$	79,767.28
E. Central Admin – Certificated Administrative Staff (CAS)			
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint]  0.583 * 67,240.00	\$	39,200.92
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  0.583 * 96,805.00 * 1.00 - 39,200.92	\$	17,236.40
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  39,200.92 + 17,236.40	\$	56,437.32

**III. Summary and Benefits**

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix]  32.855 * 35,700.00 * 1.43000	\$ 1,677,280.61
Z345	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [School CIS Salary Maint Total]  32.855 * 65,216.05 * 1.00 - 1,677,280.61	\$ 465,392.71
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]  39,200.92 + 122,175.08	\$ 161,376.00
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]  17,236.40 + 53,719.61	\$ 70,956.01
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total]  230,075.03 + 35,149.42 + 6,448.52 + 12,161.97 + 56,967.46	\$ 340,802.40
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total]  92,081.87 + 14,067.70 + 2,580.86 + 4,867.53 + 22,799.82	\$ 136,397.78
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc]  1,677,280.61 + 465,392.71 + 161,376.00 + 70,956.01 + 340,802.40 + 136,397.78	\$ 2,852,205.51

Superintendent of Public Instruction

Union Gap School District  
Yakima County

Educational Service District 105  
CCDDD 39002

F-203 Worksheet Report  
Union Gap School District 2018-19 F-203

B. Staff Units Insurance, Payroll Taxes, and Benefits			
Z376	1. CIS/CAS Insurance Maint Total	\$	329,986.80
	$([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * [Certificated\ Health\ Insurance]$ $(32.855 + 2.400) * 9,360.00$		
Z377	2. CIS/CAS Insurance Inc Total	\$	27,063.15
	$((([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * [Certificated\ Health\ Insurance\ Inc]) - [CIS/CAS\ Insurance\ Maint\ Total])$ $((32.855 + 2.400) * 10,127.64) - 329,986.80$		
Z378	3. CLS Insurance Maint Total	\$	109,983.74
	$[District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance] * [CLS\ Health\ Factor]$ $10.200 * 9,360.00 * 1.152$		
Z379	4. CLS Insurance Inc Total	\$	9,020.08
	$([District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ Insurance\ Maint\ Total]$ $(10.200 * 10,127.64 * 1.152) - 109,983.74$		
Z380	5. CIS/CAS Benefits Maint Total	\$	434,842.29
	$([School\ CIS\ Salary\ Maint\ Total] + [Total\ CAS\ Salary\ Maint]) * [CIS/CAS - Benefits\ Maint]$ $(1,677,280.61 + 161,376.00) * 0.23650$		
Z381	6. CIS/CAS Benefits Inc Total	\$	123,413.84
	$([School\ CIS\ Salary\ Inc\ Total] + [Total\ CAS\ Salary\ Inc]) * [CIS/CAS - Benefits\ Inc]$ $(465,392.71 + 70,956.01) * 0.23010$		
Z382	7. CLS Benefits Maint Total	\$	84,075.95
	$[Total\ CLS\ Salary\ Maint] * [CLS - Benefits\ Maint]$ $340,802.40 * 0.24670$		
Z383	8. CLS Benefits Inc Total	\$	28,875.41
	$[Total\ CLS\ Salary\ Inc] * [CLS - Benefits\ Inc]$ $136,397.78 * 0.21170$		
Z384	9. TOTAL Benefits	\$	1,147,261.26
	$[CIS/CAS\ Insurance\ Maint\ Total] + [CIS/CAS\ Insurance\ Inc\ Total] + [CLS\ Insurance\ Maint\ Total] + [CLS\ Insurance\ Inc\ Total] + [CIS/CAS\ Benefits\ Maint\ Total] + [CIS/CAS\ Benefits\ Inc\ Total] + [CLS\ Benefits\ Maint\ Total] + [CLS\ Benefits\ Inc\ Total]$ $329,986.80 + 27,063.15 + 109,983.74 + 9,020.08 + 434,842.29 + 123,413.84 + 84,075.95 + 28,875.41$		

Superintendent of Public Instruction

Union Gap School District

Educational Service District 105

Yakima County

F-203 Worksheet Report

CCDDD 39002

Union Gap School District 2018-19 F-203

Z345pd	<p>C. Professional Learning Days - General Apportionment</p> <p>1. Professional Learning Days Salaries                  ([School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days])                  (32.855 * 65,216.05 * 1.00 / 180.00 * 1.00)</p>	\$	11,903.74
Z381pd	<p>2. Professional Learning Day - Payroll Tax and Benefits                  ([School CIS PD Salary] * [CIS/CAS - Benefits Inc])                  (11,903.74 * 0.23010)</p>	\$	2,739.05
3100pd	<p>3. Total General Apportionment Professional Learning Days                  ([School CIS PD Salary] + [CIS PD Benefits])                  (11,903.74 + 2,739.05)</p>	\$	14,642.79
Z385	<p>D. Running Start (Community and Technical College FTEs)</p> <p>1. Run Start-Reg                  [Enroll Run Start] * [Run Start - Reg Rate]                  0.00 * 8,135.13</p>	\$	0.00
Z386	<p>2. Run Start-CTE                  [Enroll Run Start CTE] * [Run Start - CTE Rate]                  0.00 * 9,059.51</p>	\$	0.00
Z387	<p>3. Total Run Start                  [Run Start-Reg] + [Run Start-CTE]                  0.00 + 0.00</p>	\$	0.00
Z389	<p>E. Dropout Reengagement</p> <p>1. Reengage - Reg                  [Enroll Program 1418 Reg] * [Run Start - Reg Rate]                  0.00 * 8,135.13</p>	\$	0.00
Z340	<p>2. Reengage - CTE                  [Enroll Program 1418 CTE] * [Run Start - CTE Rate]                  0.00 * 9,059.51</p>	\$	0.00
Z342	<p>3. Total Reengage                  [Reengage - Reg] + [Reengage - CTE]                  0.00 + 0.00</p>	\$	0.00
Z343	<p>F. Alternative Learning Experience Program Funding</p> <p>1. Enroll K-12 Total ALE                  ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate]                  (0.00 + 0.00 + 0.00) * 8,135.13</p>	\$	0.00
M8	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC                  [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library/Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]                  77,279.20 + 209,989.00 + 82,974.80 + 176,151.80 + 12,829.60 + 104,028.80 + 72,070.80</p>	\$	735,324.00
M16	<p>2. Grades 9-12 Additional: Total Allocated MSOC                  Lab Science: Total Allocated MSOC</p>	\$	0.00



	<p>[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library/Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>		
M91	<p>3. Small School District and Remote &amp; Necessary MSOC enhancement        ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]</p> <p>(0.000 + 0.000) * 11,683.80</p>	\$	0.00
Z390	<p>4. Total GenEd MSOC        [Total MSOC -Reg] + [Total MSOC -LabSci]+ [Total MSOC -SS RN]</p> <p>735,324.00 + 0.00+ 0.00</p>	\$	735,324.00
<b>H. Career &amp; Technical Education and Skills Centers</b>			
Z123	<p>1. CTE 7-8 Total        [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00
Z137	<p>2. CTE 9-12 Total        [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00
Z109	<p>3. Skill Center Total        [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00
144A	<p>4. Total Middle School CTE, High School CTE, and Skill Center        [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>0.00 + 0.00 + 0.00</p>	\$	0.00

Superintendent of Public Instruction

Union Gap School District  
Yakima County

Educational Service District 105  
CCDDD 39002

F-203 Worksheet Report  
Union Gap School District 2018-19 F-203

**IV. Guaranteed Entitlement**

Item Code			Amount
	A.Totals		
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total Program 01 PD]  18,746.81 + 0.00 + 2,852,205.51 + 1,147,261.26 + 0.00 + 0.00 + 0.00 + 735,324.00 + 0.00 + 0.00 + 0.00 + 0	\$	4,768,180.37
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]  4,768,180.37 / 580.00	\$	8,221.00
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]  4,916.17 + 1,977.50 + 31.55 + 1,267.80 + 25.24	\$	8,218.26
	4. Computation of State Funded Support Computation of State Funded Support		
	a. Local Deductible Revenue Sources		
A24	i. 1400 Local In-Lieu-of Taxes	\$	0.00
A25	ii. 1600 County Administered Forests	\$	0.00
A26	iii. 3600 State Forests	\$	0.00
A27	iv. 5400 Federal In-Lieu-of Taxes	\$	0.00
Z292	v. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [1600 County Administered Forests] + [3600 State Forests] + [5400 Federal In-Lieu-of Taxes]  0.00 + 0.00 + 0.00 + 0.00	\$	0.00

Union Gap School District  
 Yakima County

F-203 Worksheet Report  
 Union Gap School District 2018-19 F-203

Educational Service District 105  
 CCDDD 39002

A34	b. BEA Reduce/Delay	\$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (402,855.88 * 0.22690)	\$	91,408.00
A28	d. Federal Forest Account 5500 Deduction	\$	0.00
Z456	e. Fire District Payment ([Enroll Fire Dist] * [Fire Dist Rate]) (593.48 * 1.10)	\$	652.83
M70	f. Total Amount to be Paid Sept. 2018 - Aug 2019 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 4,768,180.37 - 0.00 - 0.00 - 91,408.00 - 0.00 + 652.83	\$	4,677,425.20

**1191 SC – Skill Center**

Item Code	Amount	
<b>A. Skill Center – Certificated Instructional Staff (CIS) District Total</b>		
Z096	1. Skill CIS Salary Maint ([Skills Center CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.000 * 35,700.00 * 1.43000)	\$ 0.00
Z097	2. Skill CIS Salary Inc ([Skills Center CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [Skills CIS Salary Maint]) (0.000 * 65,216.05 * 1.00 - 0.00)	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
<b>B. Skill Center – Certificated Administrative Staff (CAS)</b>		
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] 0.000 * 67,240.00	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 96,805.00 * 1.00 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
<b>C. Skill Center - Classified Staff (CLS)</b>		
111A	1. Skill CLS Salary Maint TotalSkill Center : Classified Salary (Maintenance Level) [Skills Center CLS FTE] * [CLS - Salary Maint] 0.000 * 33,412.00	\$ 0.00
110A	2. CAS Salary IncreaseSkill Center : Classified Salary (Increase Level) [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 46,784.33 * 1.00 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS SalarySkill Center : Classified Salary Total [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00
<b>D. Staff Units Insurance, Payroll Taxes, and Benefits</b>		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 9,360.00	\$ 0.00

Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([Skills Cert Insurance])  (0.000 * 10,127.64) - (0.00)	\$	0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (0.00 + 0.00) * 0.23650	\$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.23010	\$	0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] * [CLS Health Factor]  0.000 * 9,360.00 * 1.152	\$	0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([Skills CLS Insurance])  (0.000 * 10,127.64 * 1.152) - (0.00)	\$	0.00
107A	7. Classified - Payroll Tax and BenefitsSkill Center : Classified Benefits (Maintenance Level) [Skills CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.24670	\$	0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.21170	\$	0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

E. Professional Learning Days - Skill Center			
Z097pd	1. Professional Learning Days Salaries ([Skills Center CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (0.000 * 65,216.05 * 1.00 / 180.00 * 1.00)	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits ([Skill CIS PD Salary] * [CIS/CAS - Benefits Inc]) (0.00 * 0.23010)	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days ([Skill CIS PD Salary] + [Skill CIS PD Benefits]) (0.00 + 0.00)	\$	0.00

2018-2019 School Year State of Washington Run November 05, 2018 10:33 AM

Superintendent of Public Instruction

Union Gap School District

Educational Service District 105

Yakima County

F-203 Worksheet Report

CCDDD 39002

Union Gap School District 2018-19 F-203

F. Materials, Supplies, and Operating Costs (MSOC)			
M40	1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Library/Supplies-Skills] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$	0.00
G. Total			
Z109	1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

**1191 MSCTE**

**Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code			Amount
A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)			
Z110	1. CTE 7-8 CIS Salary Maint ([CTE 7-8 CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.000 * 35,700.00 * 1.43000)	\$	0.00
Z111	2. CTE 7-8 CIS Salary Inc ([CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [CTE 7-8 CIS Salary Maint]) (0.000 * 65,216.05 * 1.00 - 0.00)	\$	0.00
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 0.00 + 0.00	\$	0.00

	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] 0.000 * 67,240.00	\$	0.00
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.000 * 96,805.00 * 1.00 - 0.00	\$	0.00
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 0.00 + 0.00	\$	0.00

	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance Total Middle School CTE: Classified Salary (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS - Salary Maint]  0.000 * 33,412.00	\$	0.00
020A	2. CLS Salary Increase Middle School CTE: Classified Salary (Increase Level) [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]  0.000 * 46,784.33 * 1.00 - 0.00	\$	0.00
022A	3. Subtotal CTE CLS Salary Middle School CTE: Classified Salary Total [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]  0.00 + 0.00	\$	0.00

2018-2019 School Year

State of Washington

Run November 05, 2018 10:33 AM

Superintendent of Public Instruction

Union Gap School District

Educational Service District 105

Yakima County

F-203 Worksheet Report

CCDDD 39002

Union Gap School District 2018-19 F-203

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]  0.000 * 9,360.00	\$	0.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 7-8 Cert Insurance])  (0.000 * 10,127.64) - (0.00)	\$	0.00
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (0.00 + 0.00) * 0.23650	\$	0.00
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.23010	\$	0.00
018A	5. Classified Insurance Benefits Middle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor]  0.000 * 9,360.00 * 1.152	\$	0.00
019A	6. Classified Insurance Benefits - Increase Middle School CTE: Classified Insurance (Increase Level) ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 7-8 CLS Insurance])  (0.000 * 10,127.64 * 1.152) - (0.00)	\$	0.00
016A	7. Classified - Payroll Tax and Benefits Middle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.24670	\$	0.00
015A	8. Classified - Payroll Tax and Benefits - Increase Middle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.21170	\$	0.00
Z120	9. CTE 7-8 insurance/Benefits Total	\$	0.00



	<p>[CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>		
E. Professional Learning Days - CTE 7-8			
Z111pd	<p>1. Professional Learning Days Salaries</p> <p>([CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days])</p> <p>(0.000 * 65,216.05 * 1.00 / 180.00 * 1.00)</p>	\$	0.00
Z119pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>([CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc])</p> <p>(0.00 * 0.23010)</p>	\$	0.00
3034pd	<p>3. Total CTE 7-8 Professional Learning Days</p> <p>([CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits])</p> <p>(0.00 + 0.00)</p>	\$	0.00
F. Other Generated Entitlements			
Z164	<p>1. Total MSOC CTE 7-8</p> <p>[Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library/Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00
Z122	<p>2. CTE 7-8 Substitutes</p> <p>[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]</p> <p>0.000 * 4.000 * 151.86</p>	\$	0.00
G. Grades 7-8 Exploratory Career & Technical Education - Total			
Z123	<p>1. CTE 7-8 Total</p> <p>[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00

**1191 CTE**

**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code			Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint $[(CTE\ 9-12\ CIS\ FTE) * [CIS - Salary\ Maint] * [CIS\ Mix]]$ $(0.000 * 35,700.00 * 1.43000)$	\$	0.00
Z125	2. CTE 9-12 CIS Salary Inc $[(CTE\ 9-12\ CIS\ FTE) * [CIS - Salary\ Inc] * [Regionalization] - [CTE\ 9-12\ CIS\ Salary\ Maint]]$ $(0.000 * 65,216.05 * 1.00 - 0.00)$	\$	0.00
Z126	3. CTE 9-12 CIS Salary Total $[CTE\ 9-12\ CIS\ Salary\ Maint] + [CTE\ 9-12\ CIS\ Salary\ Inc]$ $0.00 + 0.00$	\$	0.00
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint $[CTE\ 9-12\ CAS\ FTE] * [CAS - Salary\ Maint]$ $0.000 * 67,240.00$	\$	0.00
Z128	2. CTE 9-12 CAS Salary Inc $[CTE\ 9-12\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 9-12\ CAS\ Salary\ Maint]$ $0.000 * 96,805.00 * 1.00 - 0.00$	\$	0.00
Z129	3. CTE 9-12 CAS Salary Total $[CTE\ 9-12\ CAS\ Salary\ Maint] + [CTE\ 9-12\ CAS\ Salary\ Inc]$ $0.00 + 0.00$	\$	0.00

C. CTE 9-12 - Classified Staff (CLS)				
036A	1. CLS Salary Maintenance Total	High School CTE: Classified Salary (Maintenance Level)	\$	0.00
	[CTE 9-12 CLS FTE] * [CLS - Salary Maint]			
	0.000 * 33,412.00			
035A	2. CLS Salary Increase	High School CTE: Classified Salary (Increase Level)	\$	0.00
	[CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]			
	0.000 * 46,784.33 * 1.00 - 0.00			
037A	3. Subtotal CTE CLS Salary	High School CTE: Classified Salary Total	\$	0.00
	[CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]			
	0.00 + 0.00			

2018-2019 School Year State of Washington Run November 05, 2018 10:33 AM

Superintendent of Public Instruction

Union Gap School District

Educational Service District 105

Yakima County

F-203 Worksheet Report

CCDDD 39002

Union Gap School District 2018-19 F-203

D. Staff Units Insurance, Payroll Taxes, and Benefits				
Z130	1. CTE 9-12 Cert Insurance		\$	0.00
	[CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]			
	0.000 * 9,360.00			
Z131	2. CTE 9-12 Cert Insurance Inc		\$	0.00
	([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 9-12 Cert Insurance])			
	(0.000 * 10,127.64) - (0.00)			
Z132	3. CTE 9-12 Cert Benefits Maint		\$	0.00
	([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]			
	(0.00 + 0.00) * 0.23650			
Z133	4. CTE 9-12 Cert Benefits Inc		\$	0.00
	([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]			
	(0.00 + 0.00) * 0.23010			
033A	5. Classified Insurance Benefits	High School CTE: Classified Insurance (Maintenance Level)	\$	0.00
	[CTE 9-12 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor]			
	0.000 * 9,360.00 * 1.152			
034A	6. Classified Insurance Benefits - Increase	High School CTE: Classified Insurance (Increase Level)	\$	0.00
	([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 9-12 CLS Insurance])			
	(0.000 * 10,127.64 * 1.152) - (0.00)			
031A	7. Classified - Payroll Tax and Benefits	High School CTE: Classified Benefits (Maintenance Level)	\$	0.00
	[CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]			
	0.00 * 0.24670			
030A	8. Classified - Payroll Tax and Benefits - Increase	High School CTE: Classified Benefits (Increase Level)	\$	0.00
	[CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]			
	0.00 * 0.21170			
Z134	9. CTE 9-12 insurance/Benefits Total		\$	0.00

	<p>[CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>		
Z125pd	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries</p> <p>([CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days])</p> <p>(0.000 * 65,216.05 * 1.00 / 180.00 * 1.00)</p>	\$	0.00
Z133pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>([CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc])</p> <p>(0.00 * 0.23010)</p>	\$	0.00
3031pd	<p>3. Total CTE 9-12 Professional Learning Days</p> <p>([CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits])</p> <p>(0.00 + 0.00)</p>	\$	0.00
146A	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC)</p> <p>[Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep]</p> <p>0.00 + 0.00</p>	\$	0.00
Z136	<p>2. CTE 9-12 Substitutes</p> <p>([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * [Substitutes Days] * [Substitutes Rate]</p> <p>(0.000 + 0.000) * 4.000 * 151.86</p>	\$	0.00
Z137	<p>G. Grades 9 - 12 Exploratory Career &amp; Technical Education ? Total</p> <p>[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00

**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code			Amount
B9	A. Enroll SpEd Birth - Age 2		8.00
B1	B. Enroll SpEd 3-PK		10.00
B2	C. Kindergarten - Age 21		62.00
Z272	D. Enroll BEA Resident ([Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]) (580.00 + 0.00)		580.00
Z273	E. Enroll SpEd% K-21 ([Enroll SpEd K-21] / [Enroll BEA Resident]) (62.00 / 580.00)		0.1069
Z274	F. SpEd K-21 Fund% IF ([Enroll SpEd% K-21]) <= ( [SpEd Max Fund %]) THEN ([Enroll SpEd% K-21]) ( 0) ELSE ([SpEd Max Fund %]) ( 0)  IF (0.1069) <= ( 0.13500) THEN (0.1069) ( 0) ELSE (0.13500) ( 0)		0.1069
Z275	G. Enroll SpEd K-21 Funded ([Enroll BEA Resident] * [SpEd K-21 Fund%]) (580.00 * 0.1069)		62.00
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]  4,916.17 + 1,977.50 + 31.55 + 1,267.80 + 25.24	\$	8,218.26
Z277	I. SpEd 3-PK Allocation IF ([Co-op SpEd Alloc Rate]) > ( 0) THEN ([Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor]) ( 0) ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) ( 0)  IF (0.00) > ( 0) THEN (10.00 * 0.00 * 1.15) ( 0) ELSE (10.00 * 8,218.26 * 1.15) ( 0)	\$	94,509.99
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$	22.29
Z280	2. Age K-21 Allocation IF ([Co-op SpEd Alloc Rate]) > ( 0) THEN ([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ( [Enroll SpEd K-21]) ELSE ([SpEd BEA Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ( [Enroll SpEd K-21 Funded])  IF (0.00) > ( 0) THEN (0.00 * 0.9609 - 22.29) * ( 62.00) ELSE (8,218.26 * 0.9609 - 22.29) * ( 62.00)	\$	488,227.43
B4	K. State Safety Net Award	\$	0.00
N7	L. Total 4121	\$	582,737.42

	([SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]) $(94,509.99 + 488,227.43 + 0.00 + 0.00 + 0.00)$		
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] $8.00 * 8,218.26 * 1.15$	\$	75,607.99
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] $582,737.42 + 75,607.99$	\$	658,345.41

**Account 3121 Special Education, General Apportionment**

Item Code			Amount
B2	O. Kindergarten - Age 21		62.00
Z284	P. SpEd Gen Apport IF ([Co-op SpEd Alloc Rate] > ( 0) THEN ([Co-op SpEd Alloc Rate] * [Enroll SpEd K-21]) ( 0) ELSE ([SpEd BEA Rate] * [Enroll SpEd K-21]) ( 0)  IF (0.00) > ( 0) THEN (0.00 * 62.00) ( 0) ELSE (8,218.26 * 62.00) ( 0)	\$	509,532.12
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate		0.2648
Z286	R. SpEd Gen Apport Instruct ([SpEd Gen Apport]) / ( 1 + [Districtwide Allow])  (509,532.12) / ( 1 + 0.2648)	\$	402,855.88
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.		0.22690
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd])  (402,855.88 * 0.22690)	\$	91,408.00
Z291	Total program 21 ([Total 4121] + [Gen Apport 3121])  (582,737.42 + 91,408.00)	\$	674,145.42

**III. Special Education BEA Rate per Student Calculation - Acct 4121**

**BEA Calculated Staff Units**

Item Code		\$	Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(62.00 + 65.00 + 52.00 + 65.00) * 0.071170$		17.365
Z220	CIS BEA FTE 4 $([\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}])$ $(64.00 * 0.04601)$		2.945
Z221	CIS BEA FTE 5-6 $([\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}])$ $(146.00 * 0.04601)$		6.717
Z222	CIS BEA FTE 7-8 $([\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}])$ $(126.00 * 0.04623)$		5.825
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.04858$		0.000
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(17.365 + 2.945 + 6.717 + 5.825 + 0.000) / 580.00$	\$	0.056641
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(62.00 + 65.00 + 52.00 + 65.00) * 0.004334$	\$	1.057
Z555Z4	CAS BEA FTE 4 $([\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}])$ $(64.00 * 0.00399)$	\$	0.255
Z555Z6	CAS BEA FTE 5-6 $([\text{Enroll 5-6}] * [\text{SpEd CAS BEA Ratio 5-6}])$ $(146.00 * 0.00399)$	\$	0.583
Z555Z8	CAS BEA FTE 7-8 $([\text{Enroll 7-8}] * [\text{SpEd CAS BEA Ratio 7-8}])$ $(126.00 * 0.00399)$	\$	0.503
Z555Z12	CAS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CAS BEA Ratio 9-12}]$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.00403$	\$	0.000
593X	CAS Special Ed BEA Rate (K-12)	\$	0.00413



	$\frac{([CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12])}{[Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]}$ $(1.057 + 0.255 + 0.583 + 0.503 + 0.000) / 580.00$		
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K]$ $(62.00 + 65.00 + 52.00 + 65.00) * 0.018204$	\$	4.442
Z556Z4	CLS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4])$ $(64.00 * 0.01721)$	\$	1.101
Z556Z6	CLS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6])$ $(146.00 * 0.01721)$	\$	2.513
Z556Z8	CLS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CLS\ BEA\ Ratio\ 7-8])$ $(126.00 * 0.01701)$	\$	2.143
Z556Z12	CLS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CLS\ BEA\ Ratio\ 9-12]$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.01710$	\$	0.000
594X	CLS Special Ed BEA Rate (K-12) $\frac{([CLS\ BEA\ FTE\ K-3] + [CLS\ BEA\ FTE\ 4] + [CLS\ BEA\ FTE\ 5-6] + [CLS\ BEA\ FTE\ 7-8] + [CLS\ BEA\ FTE\ 9-12])}{[Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]}$ $(4.442 + 1.101 + 2.513 + 2.143 + 0.000) / 580.00$	\$	0.01758

**Salary Allocation**

Item Code			Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS - Salary Maint] * [CIS Mix] 0.056641 * 35,700.00 * 1.43000	\$	2,891.58
Z226	CIS BEA Salary Inc Total [CIS BEA FTE K-12] * [CIS - Salary Inc] * [Regionalization] - [CIS BEA Salary Maint Total] 0.056641 * 65,216.05 * 1.00 - 2,891.58	\$	802.32
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 2,891.58 + 802.32	\$	3,693.90
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] 0.00413 * 67,240.00	\$	277.70
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.00413 * 96,805.00 * 1.00 - 277.70	\$	122.10
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 277.70 + 122.10	\$	399.80
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] 0.01758 * 33,412.00	\$	587.38
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.01758 * 46,784.33 * 1.00 - 587.38	\$	235.09
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 587.38 + 235.09	\$	822.47
Z234	TOTAL Salary BEA [CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 3,693.90 + 399.80 + 822.47	\$	4,916.17

**Benefits Allocation**

Item Code			Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.056641 + 0.00413) * 9,360.00	\$	568.82
Z236	2. CIS/CAS BEA Insurance Inc Total ((([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance Inc]) - [CIS/CAS BEA Insurance Maint Total]) ((0.056641 + 0.00413) * 10,127.64) - 568.82	\$	46.65
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] * [CLS Health Factor] 0.01758 * 9,360.00 * 1.152	\$	189.56
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.01758 * 10,127.64 * 1.152) - 189.56	\$	15.55
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (2,891.58 + 277.70) * 0.23650	\$	749.53
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (802.32 + 122.10) * 0.23010	\$	212.71
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 587.38 * 0.24670	\$	144.91
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 235.09 * 0.21170	\$	49.77
Z243	9. TOTAL Benefits BEA [CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 568.82 + 46.65 + 189.56 + 15.55 + 749.53 + 212.71 + 144.91 + 49.77	\$	1,977.50

Superintendent of Public Instruction

Union Gap School District  
Yakima County

Educational Service District 105  
CCDDD 39002

F-203 Worksheet Report  
Union Gap School District 2018-19 F-203

**Substitutes BEA**

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * [Substitutes Days] * [Substitutes Rate] (0.056641 * 0.9170) * 4.000 * 151.86	\$ 31.55

**MSOC BEA**

Item Code		Amount
Z245	MSOC BEA Per Student ([Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg] + ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [MSOC-LabSci]) / [Enroll Total w/ Run Start and Dropout and ALE] (580.00 * 1,267.80 + (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 174.16) / 580.00	\$ 1,267.80

**Professional Learning Days - Special Ed BEA**

Z226pd	1. Professional Learning Days Salaries ([CIS BEA FTE K-12] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (0.056641 * 65,216.05 * 1.00 / 180.00 * 1.00)	\$ 20.52
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits ([CIS BEA PD Salary] * [CIS/CAS - Benefits Inc]) (20.52 * 0.23010)	\$ 4.72
4120pd	3. Total SpEd BEA Professional Learning Days ([CIS BEA PD Salary] + [CIS BEA PD Benefits]) (20.52 + 4.72)	\$ 25.24

**3. BEA Rate for Special Education**

Item Code		Amount
Z246	Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 4,916.17 + 1,977.50 + 31.55 + 1,267.80 + 25.24	\$ 8,218.26

**IV. Learning Assistance Program (LAP) – Acct 4155**

Item Code			Amount
Z067	A. Eligible Students - Regular LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (593.48 * 0.9355)		555.20
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE ( ([LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size] ) / [Instruct Hr/Year] ( ( 555.20 * 2.39750 * 36.00 ) / 15.00 ) / 900.00		3.550
Z068A	C. Formulated Staffing Units - High Poverty ( ( [LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size] ) / [Instruct Hr/Year] ( ( 593.48 * 1.10000 * 36.00 ) / 15.00 ) / 900.00		1.74
Z075	D. Total LAP Staffing Units ( [LAP CIS FTE] + [LAP HiPov CIS FTE] ) ( 3.550 + 1.74 )		5.29
Z069	E. LAP CIS Salary Maint ( [Total LAP Staffing Units] * [CIS - Salary Maint] * [CIS Mix] ) ( 5.29 * 35,700.00 * 1.43000 )	\$	270,059.79
Z070	F. LAP CIS Salary Inc ( [Total LAP Staffing Units] * [CIS - Salary Inc] * [Regionalization] - [LAP CIS Salary Maint] ) ( 5.29 * 65,216.05 * 1.00 - 270,059.79 )	\$	74,933.11
Z071	G. LAP CIS Insurance Benefits ( [Total LAP Staffing Units] * [Certificated Health Insurance] ) ( 5.29 * 9,360.00 )	\$	49,514.40
Z072	H. LAP CIS Insurance Benefits Increase ( [Total LAP Staffing Units] * [Certificated Health Insurance Inc] ) - ( [LAP CIS Insurance] ) ( 5.29 * 10,127.64 ) - ( 49,514.40 )	\$	4,060.82
Z073	I. LAP CIS Payroll Tax and Benefits Maint ( [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] ) ( 270,059.79 * 0.23650 )	\$	63,869.14
Z074	J. LAP CIS Payroll Tax and Benefits - Increase ( [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] ) ( 74,933.11 * 0.23010 )	\$	17,242.11
M56	K. Learning Assistance Program: Total Allocated MSOC ( [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library/Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP] ) ( 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 )	\$	0.00
Z070pd	L. Professional Learning Days - LAP 1. Professional Learning Days Salaries	\$	1,916.63

	$([\text{Total LAP Staffing Units}] * [\text{CIS - Salary Inc}] * [\text{Regionalization}] / [\text{School Year Total Days}] * [\text{Prof Learning Days}])$ $(5.29 * 65,216.05 * 1.00 / 180.00 * 1.00)$		
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits $([\text{LAP CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}])$ $(1,916.63 * 0.23010)$	\$	441.02
4155pd	3. Total LAP Professional Learning Days $([\text{LAP CIS PD Salary}] + [\text{LAP CIS PD Benefits}])$ $(1,916.63 + 441.02)$	\$	2,357.65
O7	AM. Lap Total $([\text{LAP CIS Salary Maint}] + [\text{LAP CIS Salary Inc}] + [\text{LAP CIS Insurance}] + [\text{LAP CIS Insurance Inc}] + [\text{LAP CIS Benefits Maint}] + [\text{LAP CIS Benefits Inc}] + [\text{Total MSOC -LAP}] + [\text{Total LAP PD}])$ $(270,059.79 + 74,933.11 + 49,514.40 + 4,060.82 + 63,869.14 + 17,242.11 + 0.00 + 2,357.65)$	\$	482,037.02

**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		\$	Amount
A53	A. TBIP Kindergarten - Grade 12 ([Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]) (168.00 + 25.00 + 0.00)	\$	193.00
A62	B. TBIP Enroll K-6 Subtotal	\$	168.00
Z551	C. TBIP Staffing Units Grades K-6 ( ([Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year]) / [TBIP Class Size] ) / [Instruct Hr/Year] ( ( 168.00 * 4.778 * 36.00 ) / 15.00 ) / 900.00		2.141
A63	D. TBIP Enroll 7-8 Subtotal	\$	25.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 ( ([Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year]) / [TBIP Class Size] ) / [Instruct Hr/Year] ( ( 25.00 * 6.778 * 36.00 ) / 15.00 ) / 900.00	\$	0.452
A64	F. TBIP Enroll 9-12 Subtotal	\$	0.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 ( ([Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year]) / [TBIP Class Size] ) / [Instruct Hr/Year] ( ( 0.00 * 6.778 * 36.00 ) / 15.00 ) / 900.00	\$	0.000
A65	H. TBIP Exited Kindergarten - Grade 12	\$	0.00
Z554	I. TBIP Staffing Units Exited Students ( ([Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year]) / [TBIP Class Size] ) / [Instruct Hr/Year] ( ( 0.00 * 3.000 * 36.00 ) / 15.00 ) / 900.00		0.000
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 2.141 + 0.452 + 0.000 + 0.000		2.593
Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 2.593 * 35,700.00 * 1.43000	\$	132,375.24
Z079	L. TBIP CIS Salary Inc [Total TBIP CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [TBIP CIS Salary Maint] 2.593 * 65,216.05 * 1.00 - 132,375.24	\$	36,729.98
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 2.593 * 9,360.00	\$	24,270.48
Z081	N. TBIP CIS Insurance Inc	\$	1,990.49

	<p> <math>([Total\ TBIP\ CIS\ FTE] * [Certificated\ Health\ Insurance\ Inc]) - ([TBIP\ CIS\ Insurance])</math>  <math>(2.593 * 10,127.64) - (24,270.48)</math> </p>		
Z082	<p>O. TBIP CIS Benefits Maint</p> <p> <math>([TBIP\ CIS\ Salary\ Maint] * [CIS/CAS - Benefits\ Maint])</math>  <math>(132,375.24 * 0.23650)</math> </p>	\$	31,306.74
Z083	<p>P. TBIP CIS Benefits Inc</p> <p> <math>([TBIP\ CIS\ Salary\ Inc] * [CIS/CAS - Benefits\ Inc])</math>  <math>(36,729.98 * 0.23010)</math> </p>	\$	8,451.57
M48	<p>Q. Transitional Bilingual: Total Allocated MSOC</p> <p> <math>([Total\ MSOC\ Technology-TBIP] + [Total\ MSOC\ Utilities-TBIP] + [Total\ MSOC\ Curriculum-TBIP] + [Total\ MSOC\ Library/Supplies-TBIP] + [Total\ MSOC\ Prof\ Dvlp-TBIP] + [Total\ MSOC\ Facilities-TBIP] + [Total\ MSOC\ Districtwide-TBIP])</math>  <math>(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)</math> </p>	\$	0.00
Z079pd	<p>R. Professional Learning Days -TBIP</p> <p>1. Professional Learning Days Salaries</p> <p> <math>([Total\ TBIP\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])</math>  <math>(2.593 * 65,216.05 * 1.00 / 180.00 * 1.00)</math> </p>	\$	939.47
Z083pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p> <math>([TBIP\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])</math>  <math>(939.47 * 0.23010)</math> </p>	\$	216.17
4165pd	<p>3. Total TBIP Professional Learning Days</p> <p> <math>([TBIP\ CIS\ PD\ Salary] + [TBIP\ CIS\ PD\ Benefits])</math>  <math>(939.47 + 216.17)</math> </p>	\$	1,155.64
Z085	<p>S. TBIP TOTAL</p> <p> <math>([TBIP\ CIS\ Salary\ Maint] + [TBIP\ CIS\ Salary\ Inc] + [TBIP\ CIS\ Insurance] + [TBIP\ CIS\ Insurance\ Inc] + [TBIP\ CIS\ Benefits\ Maint] + [TBIP\ CIS\ Benefits\ Inc] + [TOTAL\ MSOC -TBIP] + [Total\ TBIP\ PD])</math>  <math>(132,375.24 + 36,729.98 + 24,270.48 + 1,990.49 + 31,306.74 + 8,451.57 + 0.00 + 1,155.64)</math> </p>	\$	236,280.14
Z476	<p>T. TBIP WithHold Amount</p> <p> <math>([TBIP\ TOTAL] * [TBIP\ WithHold\ Factor])</math>  <math>(236,280.14 * 0.0257)</math> </p>	\$	6,072.40
Z477	<p>U. TBIP Net Total</p> <p> <math>([TBIP\ TOTAL] - [TBIP\ WithHold\ Amount])</math>  <math>(236,280.14 - 6,072.40)</math> </p>	\$	230,207.74



**VI. Highly Capable (HiCap) – Acct 4174**

Item Code			Amount
Z086	A. HiCap Students ([Enroll Total w/ Run Start and Dropout and ALE] * [HiCap % Enroll]) (580.00 * 0.05000)		29.00
Z087	B. HiCap CIS FTE ( ([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ( ( 29.00 * 2.1590 * 36.00) / 15.00) / 900.00		0.167
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.167 * 35,700.00 * 1.43000)	\$	8,525.52
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [HiCap CIS Salary Maint]) (0.167 * 65,216.05 * 1.00 - 8,525.52)	\$	2,365.56
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Certificated Health Insurance]) (0.167 * 9,360.00)	\$	1,563.12
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc]) - ([HiCap CIS Insurance]) (0.167 * 10,127.64) - (1,563.12)	\$	128.20
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (8,525.52 * 0.23650)	\$	2,016.29
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (2,365.56 * 0.23010)	\$	544.32
Z094	I. Total MSOC -HiCap ([Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library/Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (0.167 * 65,216.05 * 1.00 / 180.00 * 1.00)	\$	60.51
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits ([HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]) (60.51 * 0.23010)	\$	13.92
4174pd	3. Total HiCap Professional Learning Days	\$	74.43

	([HiCap CIS PD Salary] + [HiCap CIS PD Benefits]) (60.51 + 13.92)		
Z095	K. HiCap TOTAL ([HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD]) (8,525.52 + 2,365.56 + 1,563.12 + 128.20 + 2,016.29 + 544.32 + 0.00 + 74.43)	\$	15,217.44

**VII. School Food Service – Acct 4198**

Item Code		Amount
S5	A. Total School Food Service Allocation ([Tot Type A Lunches Srvd] + [Tot Rdcd F&R Bfcasts Srvd] + [Tot Rdcd Price Bfcasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd]) (0.00 + 8,009.10 + 0.00 + 0.00)	\$ 8,009.10
S1	B. Total Type A Lunches Served ([Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate]) (0.00 * 0.200000)	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served ([Est FRPB] * [Free/Red Bfast Rate]) (44,495.00 * 0.180000)	8,009.10
S3	D. Total Reduced Price Breakfasts Served ([Est RPB] * [Rdcd Only Bfast Rate]) (0.00 * 0.30)	0.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) ([Est RPL K3] * [Rdcd Only Lunch Rate]) (0.00 * 0.2000)	0.00

**VIII. Transportation - Operations – Acct 4199**

Item Code		Amount
I4	Total Transportation Operations ([Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists]) (120,000.00 + 0.00)	\$ 120,000.00