



Educational Service Center
3717 Grandview Drive West
University Place, Washington 98466-2138

(253) 566-5600
Fax (253) 566-5607

2019-20 F-195F Official OSPI Budget Four-Year Forecast

General Fund
ASB Fund
Debt Service Fund
Capital Projects Fund
Transportation Vehicle Fund

University Place School District No.083

F-195F

ENROLLMENT AND STAFF COUNTS

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	360.00	370.00	370.00	370.00
2. Grade 1	404.00	400.00	400.00	394.00
3. Grade 2	390.00	404.00	400.00	400.00
4. Grade 3	447.00	390.00	404.00	400.00
5. Grade 4	374.00	447.00	404.00	404.00
6. Grade 5	440.00	414.00	489.00	429.00
7. Grade 6	420.00	447.00	421.00	496.00
8. Grade 7	448.00	426.00	454.00	428.00
9. Grade 8	422.00	461.00	439.00	467.00
10. Grade 9	481.00	437.00	475.00	452.00
11. Grade 10	448.00	453.00	424.00	463.00
12. Grade 11 (excluding Running Start)	385.00	339.00	344.00	315.00
13. Grade 12 (excluding Running Start)	306.00	337.00	301.00	307.00
14. SUBTOTAL	5,325.00	5,325.00	5,325.00	5,325.00
15. Running Start	225.00	225.00	225.00	225.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	5.00	5.00	5.00	5.00
18. TOTAL K-12	5,555.00	5,555.00	5,555.00	5,555.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	380.100	380.100	380.100	380.100
2. General Fund FTE Classified Employees /4	179.087	179.087	179.087	179.087

General Fund Forecast

University Place School District No.083

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,891,854	9,933,768	10,239,978	10,635,799
2000 Local Nontax Support	1,891,211	1,891,211	1,891,211	1,891,211
3000 State, General Purpose	52,648,382	54,348,132	55,191,780	56,055,691
4000 State, Special Purpose	10,055,598	10,106,590	10,226,024	10,367,245
5000 Federal, General Purpose	21,500	21,500	21,500	21,500
6000 Federal, Special Purpose	4,907,728	4,907,728	4,907,728	4,907,728
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	500,000	500,000	500,000	500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	77,916,273	81,708,929	82,978,221	84,379,174
EXPENDITURES				
00 Regular Instruction	46,265,644	47,279,213	48,316,226	49,332,907
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	10,256,212	10,484,916	10,718,917	10,948,315
30 Vocational Education Instruction	1,856,895	1,898,348	1,940,759	1,982,347
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,104,688	3,176,641	3,250,284	3,322,455
70 Other Instructional Programs	1,506,912	1,534,353	1,562,408	1,589,948
80 Community Services	559,923	569,489	579,276	588,869
90 Support Services	15,594,588	15,853,664	16,118,203	16,378,281
B. TOTAL EXPENDITURES	79,144,862	80,796,624	82,486,073	84,143,122
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	633,337	635,000	635,000	635,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,861,926	277,305	-142,852	-398,948
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

University Place School District No.083

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	135,000	135,000	135,000	135,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	550,000	550,000	550,000	500,000
G.L.845 Restricted for Self-Insurance	250,000	250,000	125,000	0
G.L.850 Restricted for Uninsured Risks	500,000	500,000	500,000	500,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,500,000	1,500,000	2,000,000	2,000,000
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	2,565,000	703,074	605,379	637,527
G.L.891 Unassigned to Minimum Fund Balance Policy	4,000,000	4,000,000	4,000,000	4,000,000
F. TOTAL BEGINNING FUND BALANCE	9,500,000	7,638,074	7,915,379	7,772,527
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	135,000	135,000	135,000	135,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	550,000	550,000	500,000	550,000
G.L.845 Restricted for Self-Insurance	250,000	125,000	0	0
G.L.850 Restricted for Uninsured Risks	500,000	500,000	500,000	500,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,500,000	2,000,000	2,000,000	2,000,000
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	703,074	605,379	637,527	238,579

University Place School District No.083

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	4,000,000	4,000,000	4,000,000	4,000,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,638,074	7,915,379	7,772,527	7,373,579

1/G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Associated Student Body (ASB)

University Place School District No.083

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES				
100 General Student Body	541,405	541,405	541,405	541,405
200 Athletics	31,500	31,500	31,500	31,500
300 Classes	77,400	77,400	77,400	77,400
400 Clubs	776,041	776,041	776,041	776,041
600 Private Moneys	14,800	14,800	14,800	14,800
A. TOTAL REVENUES	1,441,146	1,441,146	1,441,146	1,441,146
EXPENDITURES				
100 General Student Body	427,385	427,385	427,385	427,385
200 Athletics	175,700	175,700	175,700	175,700
300 Classes	85,800	85,800	85,800	85,800
400 Clubs	795,474	795,474	795,474	795,474
600 Private Moneys	14,800	14,800	14,800	14,800
B. TOTAL EXPENDITURES	1,499,159	1,499,159	1,499,159	1,499,159
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-58,013	-58,013	-58,013	-58,013
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	391,005	332,992	274,979	216,966
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	391,005	332,992	274,979	216,966
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	332,992	274,979	216,966	158,953
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

University Place School District No.083

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	332,992	274,979	216,966	158,953

Debt Service Fund

University Place School District No.083

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,464,000	7,766,780	7,790,310	7,891,820
2000 Local Nontax Support	35,000	35,000	35,000	35,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	133,337	135,000	135,000	135,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,632,337	7,936,780	7,960,310	8,061,820
EXPENDITURES				
Matured Bond Expenditures	5,759,277	6,071,547	6,263,934	6,616,444
Interest on Bonds	2,053,860	1,816,296	1,568,568	1,320,022
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	7,823,137	7,897,843	7,842,502	7,946,466
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-190,800	38,937	117,808	115,354
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,954,921	3,764,121	3,803,058	3,920,866
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,954,921	3,764,121	3,803,058	3,920,866
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,764,121	3,803,058	3,920,866	4,036,220
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

University Place School District No.083

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,764,121	3,803,058	3,920,866	4,036,220

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Capital Projects Fund (CPF)

University Place School District No.083

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,017,227	2,129,180	2,245,820	2,294,820
2000 Local Nontax Support	50,000	50,000	50,000	50,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	116,000	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	500,000	500,000	500,000	500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,683,227	2,679,180	2,795,820	2,844,820
EXPENDITURES				
10 Sites	250,000	150,000	150,000	150,000
20 Buildings	3,273,000	2,920,000	2,400,000	2,400,000
30 Equipment	0	0	0	0
40 Energy	165,000	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	3,688,000	3,070,000	2,550,000	2,550,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	500,000	500,000	500,000	500,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,504,773	-890,820	-254,180	-205,180
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

University Place School District No.083

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	774,107	1,118,334	1,104,027	849,847
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	2,725,513	876,513	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,499,620	1,994,847	1,104,027	849,847
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	1,118,334	1,104,027	849,847	644,667
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	876,513	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,994,847	1,104,027	849,847	644,667

University Place School District No.083

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.				
2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.				

Transportation Vehicle Fund

University Place School District No.083

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	5,000	5,000	5,000	5,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	95,000	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	183,685	182,233	225,209	222,784
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

University Place School District No.083

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	283,685	187,233	230,209	227,784
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	404,464	193,168	183,327	221,021
34 Transportation Equipmpment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	404,464	193,168	183,327	221,021
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-120,779	-5,935	46,882	6,763
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	309,464	188,685	182,750	229,632
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	309,464	188,685	182,750	229,632
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	188,685	182,750	229,632	236,395
G.L.830 Restricted for Debt Service	0	0	0	0

University Place School District No.083

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	188,685	182,750	229,632	236,395

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.