



Educational Service Center
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2020-21 F-195F Official OSPI Budget Summary Pages

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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	360.00	375.00	375.00	375.00
2. Grade 1	410.00	400.00	415.00	415.00
3. Grade 2	404.00	410.00	420.00	425.00
4. Grade 3	417.00	404.00	410.00	430.00
5. Grade 4	472.00	457.00	404.00	410.00
6. Grade 5	393.00	474.00	459.00	405.00
7. Grade 6	437.00	400.00	476.00	461.00
8. Grade 7	427.00	439.00	401.00	478.00
9. Grade 8	447.00	428.00	440.00	408.00
10. Grade 9	428.00	463.00	445.00	456.00
11. Grade 10	464.00	429.00	464.00	446.00
12. Grade 11 (excluding Running Start)	340.00	345.00	310.00	345.00
13. Grade 12 (excluding Running Start)	301.00	276.00	281.00	246.00
14. SUBTOTAL	5,300.00	5,300.00	5,300.00	5,300.00
15. Running Start	200.00	200.00	200.00	200.00
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	5,505.00	5,505.00	5,505.00	5,505.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	381.350	381.350	381.350	381.350
2. General Fund FTE Classified Employees /4	184.145	184.145	184.145	184.145

General Fund Summary

University Place School District No.083

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	10,566,001	10,698,273	10,912,239	11,130,483
2000 Local Nontax Support	1,798,657	1,798,657	1,798,657	1,798,657
3000 State, General Purpose	53,207,969	53,783,918	54,332,110	54,884,397
4000 State, Special Purpose	9,681,532	9,779,055	9,876,442	9,974,803
5000 Federal, General Purpose	15,000	15,000	15,000	15,000
6000 Federal, Special Purpose	4,886,221	4,896,637	4,907,157	4,917,783
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	750,000	500,000	500,000	500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	80,905,380	81,471,540	82,341,605	83,221,123
EXPENDITURES				
00 Regular Instruction	48,370,797	48,672,779	49,137,662	49,607,085
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	10,661,846	10,740,350	10,844,869	10,950,419
30 Vocational Education Instruction	1,984,529	2,003,469	2,022,596	2,041,911
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,179,256	3,180,607	3,212,271	3,244,250
70 Other Instructional Programs	1,517,024	1,509,623	1,522,844	1,536,189
80 Community Services	431,228	334,530	337,865	341,234
90 Support Services	15,890,523	16,354,976	16,486,677	16,619,536
B. TOTAL EXPENDITURES	82,035,203	82,796,334	83,564,784	84,340,624
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	885,144	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)	-2,014,967	-1,959,794	-1,858,179	-1,754,501
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	500,000	500,000	500,000
G.L.845 Restricted for Self-Insurance	250,000	0	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	1,750,000	1,750,000	1,750,000	1,750,000
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	2,840,000	1,000,033	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,975,000	4,100,000	3,140,239	1,282,060
F. TOTAL BEGINNING FUND BALANCE	10,000,000	7,985,033	6,025,239	4,167,060
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	500,000	500,000	500,000	500,000
G.L.845 Restricted for Self-Insurance	250,000	0	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	0	0	0	0
G.L.875 Assigned to Contingencies	1,750,000	1,750,000	1,750,000	1,277,559
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	725,033	0	0	0

University Place School District No.083

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	4,125,000	3,140,239	1,282,060	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,985,033	6,025,239	4,167,060	2,412,559

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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES				
100 General Student Body	513,775	513,775	513,775	513,775
200 Athletics	12,900	12,900	12,900	12,900
300 Classes	77,150	77,150	77,150	77,150
400 Clubs	668,662	668,662	668,662	668,662
600 Private Moneys	10,600	10,600	10,600	10,600
A. TOTAL REVENUES	1,283,087	1,283,087	1,283,087	1,283,087
EXPENDITURES				
100 General Student Body	413,355	413,355	413,355	413,355
200 Athletics	165,000	165,000	165,000	165,000
300 Classes	79,825	79,825	79,825	79,825
400 Clubs	672,219	672,219	672,219	672,219
600 Private Moneys	10,600	10,600	10,600	10,600
B. TOTAL EXPENDITURES	1,340,999	1,340,999	1,340,999	1,340,999
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-57,912	-57,912	-57,912	-57,912
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	395,879	337,967	280,055	222,144
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	395,879	337,967	280,055	222,144
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	337,967	280,055	222,144	164,234
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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/	337,967	280,055	222,143	164,232

Debt Service Fund

University Place School District No.083

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,807,280	7,833,500	7,895,750	6,982,250
2000 Local Nontax Support	25,000	25,000	25,000	25,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	135,144	135,000	135,000	135,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,967,424	7,993,500	8,055,750	7,142,250
EXPENDITURES				
Matured Bond Expenditures	6,071,547	6,263,934	6,616,444	6,830,000
Interest on Bonds	1,816,296	1,568,568	1,320,022	1,042,000
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	7,897,843	7,842,502	7,946,466	7,882,000
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)	69,581	150,998	109,284	-739,750
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	3,700,000	3,769,581	3,920,579	4,029,863
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	3,700,000	3,769,581	3,920,579	4,029,863
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,769,581	3,920,579	4,029,863	3,290,113
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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)	3,769,581	3,920,579	4,029,863	3,290,113

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Capital Projects Fund (CPF)

University Place School District No.083

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,129,180	2,245,820	2,294,820	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	0	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	750,000	500,000	500,000	500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,929,180	2,795,820	2,844,820	2,844,820
EXPENDITURES				
10 Sites	100,000	150,000	150,000	150,000
20 Buildings	3,375,000	2,250,000	2,250,000	2,250,000
30 Equipment	0	0	0	0
40 Energy	25,000	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	3,500,000	2,400,000	2,400,000	2,400,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	750,000	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)	-1,320,820	-104,180	-55,180	-55,180
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	1,240,000	644,180	540,000	484,820
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	760,000	35,000	35,000	35,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,000,000	679,180	575,000	519,820
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	644,180	540,000	484,820	429,640
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	35,000	35,000	35,000	35,000
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	679,180	575,000	519,820	464,640

University Place School District No.083

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	300,000	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	193,427	232,424	230,426	186,449
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	498,427	237,424	235,426	191,449
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	621,000	202,971	229,479	230,331
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	621,000	202,971	229,479	230,331
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)	-122,573	34,453	5,947	-38,882
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	324,389	324,389	358,842	364,789
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	324,389	324,389	358,842	364,789
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	201,816	358,842	364,789	325,907
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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/	201,816	358,842	364,789	325,907

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.