

West Valley School (Yakima) District No.208

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	76,701,263	972,455	7,999,440	12,090,865	254,795
Total Appropriation (Expenditures)	76,011,150	946,281	6,935,351	61,200,000	325,000
Other Financing Uses--Transfers Out (G.L. 536)	495,000	XXXX	0	0	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	195,113	26,174	1,064,089	-49,109,135	-70,205
Beginning Total Fund Balance	10,800,000	413,931	3,335,028	51,192,425	416,622
Ending Total Fund Balance	10,995,113	440,105	4,399,117	2,083,290	346,417

**SECTION B: EXCESS LEVIES FOR 2021 COLLECTION**

Excess levies approved by voters for 2021 collection	5,965,626	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	5,965,626	XXXX	7,999,440	0	0

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

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	5,296.52		5,387.00		5,565.00	
FTE Certificated Employees	328.155		329.403		320.456	
FTE Classified Employees	199.254		213.812		206.042	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	70,851,419		74,760,744		76,701,263	
Total Expenditures	69,057,865		76,064,748		76,011,150	
Total Beginning Fund Balance	9,915,493		8,523,702		10,800,000	
Total Ending Fund Balance	11,709,047		7,219,698		10,995,113	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	37,396,386	54.15	42,809,993	56.28	42,080,944	55.36
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	9,203,745	13.33	9,425,183	12.39	9,086,240	11.95
Vocational Instruction	4,230,227	6.13	4,405,174	5.79	4,843,237	6.37
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,347,143	4.85	3,666,678	4.82	3,748,306	4.93
Other Instructional Programs	235,022	0.34	256,633	0.34	237,982	0.31
Community Services	101,533	0.15	88,690	0.12	0	0.00
Support Services	14,543,808	21.06	15,412,397	20.26	16,014,441	21.07
Total - Program Groups	69,057,865	100.00	76,064,748	100.00	76,011,150	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	38,306,152	55.47	42,230,758	55.52	43,535,470	57.28
Teaching Support	9,104,843	13.18	9,668,205	12.71	9,011,556	11.86
Other Supportive Activities	11,062,192	16.02	12,140,638	15.96	12,209,561	16.06
Building Administration	4,427,101	6.41	4,911,601	6.46	4,621,834	6.08
Central Administration	6,022,961	8.72	7,113,546	9.35	6,632,729	8.73
Total - Activity Groups	69,057,865	100.00	76,064,748	100.00	76,011,150	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	31,043,170	44.95	32,183,193	42.31	31,720,253	41.73
Classified Salaries	10,899,932	15.78	11,998,038	15.77	11,184,758	14.71

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	15,925,068	23.06	17,045,484	22.41	17,818,566	23.44
Supplies, Instructional Resources and Noncapitalized Items	3,222,207	4.67	6,985,572	9.18	5,658,255	7.44
Purchased Services	6,735,786	9.75	7,276,113	9.57	9,495,309	12.49
Travel	165,055	0.24	128,772	0.17	93,131	0.12
Capital Outlay	1,066,647	1.54	447,576	0.59	40,878	0.05
Total - Objects	69,057,865	100.00	76,064,748	100.00	76,011,150	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	387.18	387.00	385.00
2. Grade 1	395.30	387.00	383.00
3. Grade 2	392.34	395.00	389.00
4. Grade 3	372.14	392.00	394.00
5. Grade 4	438.47	372.00	374.00
6. Grade 5	433.18	439.00	420.00
7. Grade 6	432.41	433.00	435.00
8. Grade 7	446.33	433.00	427.00
9. Grade 8	421.81	446.00	433.00
10. Grade 9	394.55	407.00	393.00
11. Grade 10	409.44	380.00	383.00
12. Grade 11 (excluding Running Start)	297.34	404.00	326.00
13. Grade 12 (excluding Running Start)	278.48	290.00	276.00
14. SUBTOTAL	5,098.97	5,165.00	5,018.00
15. Running Start	95.79	111.00	228.00
16. Dropout Reengagement Enrollment	9.00	18.00	13.00
17. ALE Enrollment	92.76	93.00	306.00
18. TOTAL K-12	5,296.52	5,387.00	5,565.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	328.155	329.403	320.456
2. General Fund FTE Classified Employees /4	199.254	213.812	206.042

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

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

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

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

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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	5,601,272	5,356,975	5,967,086
2000   Local Nontax Support	1,521,703	1,482,508	944,511
3000   State, General Purpose	48,398,101	51,782,710	53,581,716
4000   State, Special Purpose	11,801,823	12,487,115	12,606,595
5000   Federal, General Purpose	53,504	53,000	52,434
6000   Federal, Special Purpose	3,412,638	3,598,436	3,548,921
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	62,379	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>70,851,419</b>	<b>74,760,744</b>	<b>76,701,263</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	37,396,386	42,809,993	42,080,944
10   Federal Stimulus	0	0	0
20   Special Education Instruction	9,203,745	9,425,183	9,086,240
30   Vocational Education Instruction	4,230,227	4,405,174	4,843,237
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	3,347,143	3,666,678	3,748,306
70   Other Instructional Programs	235,022	256,633	237,982
80   Community Services	101,533	88,690	0
90   Support Services	14,543,808	15,412,397	16,014,441
<b>B. TOTAL EXPENDITURES</b>	<b>69,057,865</b>	<b>76,064,748</b>	<b>76,011,150</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>495,000</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>1,793,555</b>	<b>-1,304,004</b>	<b>195,113</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	127,054	350,000	670,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		435,000	435,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	95,300	1,130,000	311,910
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	101,483	184,000	691,663
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	125,000	125,000	0
G.L.884 Assigned to Other Capital Projects	0	1,000,000	225,000
G.L.888 Assigned to Other Purposes	250,000	0	275,000
G.L.890 Unassigned Fund Balance	6,150,984	1,799,702	881,557
G.L.891 Unassigned to Minimum Fund Balance Policy		3,500,000	7,309,870
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>9,915,493</b>	<b>8,523,702</b>	<b>10,800,000</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	779,400	600,000	670,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	879,337	350,000	435,000
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	108,921	378,000	311,910
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	145,246	140,000	691,663
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	125,000	125,000	0
G.L.884 Assigned to Other Capital Projects	0	225,000	225,000
G.L.888 Assigned to Other Purposes	250,000	390,000	275,000
G.L.890 Unassigned Fund Balance	5,968,250	1,208,461	785,425
G.L.891 Unassigned to Minimum Fund Balance Policy	3,452,893	3,803,237	7,601,115
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>11,709,047</b>	<b>7,219,698</b>	<b>10,995,113</b>

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

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**SUMMARY OF GENERAL FUND BUDGET**

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	5,599,361	5,353,985	5,962,589
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	721	1,800	1,460
1500   Timber Excise Tax	1,190	1,190	3,037
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>5,601,272</b>	<b>5,356,975</b>	<b>5,967,086</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	162,529	158,580	29,950
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	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	43,543	26,530	12,628
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	8,834	8,750	8,658
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	42,905	37,000	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	49,391	75,000	50,250
2298   School Food Services, Sales of Goods, Supplies and Svcs	715,069	740,000	569,000
2300   Investment Earnings	277,894	150,000	145,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	85,064	80,000	55,000
2600   Fines and Damages	21,929	26,648	21,490
2700   Rentals and Leases	43,403	0	42,535
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	71,142	100,000	10,000
2910   E-Rate	0	80,000	0
2998   Local School Food Services-non NSLP	XXXXX	XXXXX	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,521,703</b>	<b>1,482,508</b>	<b>944,511</b>



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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	43,674,580	46,506,195	48,825,139
3121   Special Education--General Apportionment	1,296,555	1,390,457	1,374,134
3300   Local Effort Assistance	3,426,966	3,886,058	3,382,443
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>48,398,101</b>	<b>51,782,710</b>	<b>53,581,716</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	500,000
4121   Special Education	6,244,566	6,693,285	6,687,542
4122   Special Ed-Infants and Toddlers-State	324,255	332,447	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	1,747,871	1,857,102	1,893,458
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	274,471	334,869	367,996
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	590,720	611,365	639,778
4174   Highly Capable	146,127	155,586	162,924
4188   Childcare	0	0	0
4198   School Food Services	32,134	57,345	22,100
4199   Transportation--Operations	2,377,116	2,377,116	2,267,940
4300   Other State Agencies, Unassigned	58,172	64,000	60,857
4321   Special Education--Other State Agencies	6,391	4,000	4,000
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>11,801,823</b>	<b>12,487,115</b>	<b>12,606,595</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	53,504	53,000	52,434
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>53,504</b>	<b>53,000</b>	<b>52,434</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	1,030,879	1,101,736	1,029,891
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	26,699	26,700	29,230
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	606,364	771,946	764,392
6152   School Improve, Fed Other Title Grants under ESEA, Fed	165,259	184,446	198,459
6153   Migrant ESEA Migrant, Federal	40,566	34,120	50,094
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)	46,830	46,360	50,491
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	3,646	0	303,280
6198   School Food Services	1,224,227	1,162,128	874,409
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	77,080	75,000	98,675
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
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	0	0	0
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	XXXXX	0	0
6321   Special Education--Medicaid Reimbursement	15,977	11,000	11,000
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
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	175,111	185,000	139,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>3,412,638</b>	<b>3,598,436</b>	<b>3,548,921</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	7,770	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	54,609	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

West Valley School (Yakima) District No.208

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	<b>62,379</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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	0
9901   Transfers (local resources)	XXXXX	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>70,851,419</b>	<b>74,760,744</b>	<b>76,701,263</b>

West Valley School (Yakima) District No.208

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	36,803,416	41,950,273	39,793,676
02   Alternative Learning Experience	564,358	705,720	2,156,467
03   Basic Education - Dropout Reengagement	28,612	154,000	130,801
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>37,396,386</b>	<b>42,809,993</b>	<b>42,080,944</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	XXXXXX	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	7,953,419	7,870,136	8,076,676
22   Special Education, Infants and Toddlers, State	282,344	280,120	0
24   Special Education, Supplemental, Federal	967,982	1,274,927	1,009,564
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>9,203,745</b>	<b>9,425,183</b>	<b>9,086,240</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,200,706	2,295,672	2,607,342
34   Middle School Career and Technical Education, State	2,004,093	2,084,798	2,208,317
38   Vocational, Federal	25,428	24,704	27,578
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>4,230,227</b>	<b>4,405,174</b>	<b>4,843,237</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	XXXXXX	0	0
47   Skill Center-Facility Upgrades	0	XXXXXX	XXXXXX
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	578,403	714,236	721,193
52   Other Title Grants under ESEA-Federal	151,864	170,658	187,243
53   Migrant ESEA Migrant, Federal	37,825	33,569	49,902
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,723,916	1,790,429	1,786,450

West Valley School (Yakima) District No.208

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	271,964	335,755	357,639
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	43,035	42,894	47,638
65   Transitional Bilingual, State	484,804	515,137	542,921
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	55,332	64,000	55,320
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>3,347,143</b>	<b>3,666,678</b>	<b>3,748,306</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	140,785	154,306	139,307
75   Professional Development, State	0	0	XXXXX
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	94,237	102,327	98,675
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>235,022</b>	<b>256,633</b>	<b>237,982</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	42,905	39,000	0
89   Other Community Services	58,628	49,690	0
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>101,533</b>	<b>88,690</b>	<b>0</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	10,456,240	10,978,810	11,815,462
98   School Food Services	2,086,616	2,216,472	1,931,039
99   Pupil Transportation	2,000,953	2,217,115	2,267,940
<b>90   TOTAL SUPPORT SERVICES</b>	<b>14,543,808</b>	<b>15,412,397</b>	<b>16,014,441</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>69,057,865</b>	<b>76,064,748</b>	<b>76,011,150</b>

West Valley School (Yakima) District No.208

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	39,793,676	0		23,187,155	2,219,197	9,889,182	1,945,109	2,530,533	22,500	0
02   ALE	2,156,467	0		0	101,925	44,542	0	2,010,000	0	0
03   Basic Education - Dropout Reengagement	130,801	0		95,032	0	35,769	0	0	0	0
TOTAL REGULAR INSTRUCTION	42,080,944	0		23,282,187	2,321,122	9,969,493	1,945,109	4,540,533	22,500	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	8,076,676	0		3,326,755	1,744,597	2,376,527	45,000	573,797	10,000	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	1,009,564	0		705,668	17,479	286,417	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	9,086,240	0		4,032,423	1,762,076	2,662,944	45,000	573,797	10,000	0
31   Voc, Basic, St	2,607,342	0		1,283,215	32,664	514,413	581,658	195,392	0	0
34   MidSchCar/Tec	2,208,317	0		1,245,528	39,002	502,317	421,470	0	0	0
38   Voc, Fed	27,578	0		0	0	0	0	0	0	27,578
39   Voc, Other	0	0		0	0	0	0	0	0	0



West Valley School (Yakima) District No.208

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	4,843,237	0		2,528,743	71,666	1,016,730	1,003,128	195,392	0	27,578
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	721,193	0		336,437	107,089	197,043	40,312	30,000	10,312	0
52   Other Title Grants under ESEA -Federal	187,243	0	0	0	0	0	37,673	149,570	0	0
53   ESEA Migrant, Federal	49,902	0		0	26,274	14,236	4,162	5,230	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	1,786,450	0		617,736	441,914	508,095	96,520	117,185	5,000	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	357,639	0		196,949	2,249	47,757	83,158	3,057	24,469	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	47,638	0		0	11,418	4,977	6,859	23,134	1,250	0
65   Tran Biling, St	542,921	0		99,110	146,055	127,831	75,397	89,428	5,100	0
67   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

West Valley School (Yakima) District No.208

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	0	0		0	0	0	0	0	0	0
69   Comp, Othr	55,320	0		0	37,449	16,248	723	900	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,748,306	0	0	1,250,232	772,448	916,187	344,804	418,504	46,131	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	139,307	0		100,700	0	38,607	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	98,675	0		70,398	0	28,277	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	237,982	0		171,098	0	66,884	0	0	0	0
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	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97   Distwide Suppt	11,815,462	0	0	455,570	4,237,613	1,946,312	1,439,183	3,724,784	12,000	0
98   Schl Food Serv	1,931,039	0	0	0	756,119	493,389	661,031	20,000	500	0
99   Pupil Transp	2,267,940	0	0	0	1,263,714	746,627	220,000	22,299	2,000	13,300
TOTAL SUPPORT SERVICES	16,014,441	0	0	455,570	6,257,446	3,186,328	2,320,214	3,767,083	14,500	13,300

West Valley School (Yakima) District No.208

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
OBJECT TOTALS	76,011,150	0	0	31,720,253	11,184,758	17,818,566	5,658,255	9,495,309	93,131	40,878

West Valley School (Yakima) District No.208

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	262,100	XXXXX	220,752	XXXXX	0	XXXXX
(1) Credit Transfers	-262,100	XXXXX	-220,752	XXXXX	0	XXXXX
(2) Certificated Salaries	31,043,170	44.95	32,183,193	42.31	31,720,253	41.73
(3) Classified Salaries	10,899,932	15.78	11,998,038	15.77	11,184,758	14.71
(4) Employee Benefits and Payroll Taxes	15,925,068	23.06	17,045,484	22.41	17,818,566	23.44
(5) Supplies and Materials	3,222,207	4.67	6,985,572	9.18	5,658,255	7.44
(7) Purchased Services	6,735,786	9.75	7,276,113	9.57	9,495,309	12.49
(8) Travel	165,055	0.24	128,772	0.17	93,131	0.12
(9) Capital Outlay	1,066,647	1.54	447,576	0.59	40,878	0.05
<b>TOTAL EXPENDITURES</b>	<b>69,057,865</b>	<b>100.00</b>	<b>76,064,748</b>	<b>100.00</b>	<b>76,011,150</b>	<b>100.00</b>

West Valley School (Yakima) District No.208

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	36,946,641	53.50	40,849,951	53.70	42,564,809	56.00
28   Extracur	1,359,511	1.97	1,380,807	1.82	970,661	1.28
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>38,306,152</b>	<b>55.47</b>	<b>42,230,758</b>	<b>55.52</b>	<b>43,535,470</b>	<b>57.28</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	753,623	1.09	766,611	1.01	462,639	0.61
24   Guid/Coun	1,470,440	2.13	1,610,906	2.12	1,366,156	1.80
25   Pupil M/S	77,210	0.11	97,894	0.13	59,999	0.08
26   Health	3,048,204	4.41	2,240,040	2.94	2,867,683	3.77
31   InstProDev	2,714,551	3.93	3,384,405	4.45	3,187,309	4.19
32   Inst Tech	134,564	0.19	190,244	0.25	49,578	0.07
33   Curriculum	906,250	1.31	1,378,105	1.81	1,018,192	1.34
34   Prof Lrng St	134,616	0.19	0	0.00	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>9,104,843</b>	<b>13.18</b>	<b>9,668,205</b>	<b>12.71</b>	<b>9,011,556</b>	<b>11.86</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	992,196	1.44	965,000	1.27	661,031	0.87
44   Operation	940,071	1.36	1,059,822	1.39	1,047,674	1.38
49   Transfers	-88,691	-0.13	-81,752	-0.11	0	0.00
52   Operation	1,512,189	2.19	1,671,446	2.20	1,480,468	1.95
53   Maintnce	310,585	0.45	277,478	0.36	450,543	0.59
56   Insurance	3,001	0.00	45,000	0.06	0	0.00
59   Transfers	-143,661	-0.21	-130,000	-0.17	0	0.00
62   Grnd Mnt	645,721	0.94	661,040	0.87	824,909	1.09
63   Oper Bldg	2,205,008	3.19	2,443,859	3.21	2,218,997	2.92
64   Maintnce	912,526	1.32	1,232,731	1.62	1,192,261	1.57
65   Utilities	1,187,093	1.72	1,308,999	1.72	1,200,000	1.58
67   Bldg Secu	284,304	0.41	12,000	0.02	285,000	0.37
68   Insurance	475,624	0.69	532,699	0.70	594,000	0.78
72   Info Sys	1,419,261	2.06	1,570,769	2.07	1,758,238	2.31
73   Printing	157,559	0.23	200,020	0.26	323,041	0.42
74   Warehouse	77,526	0.11	129,304	0.17	88,399	0.12
75   Mtr Pool	83,776	0.12	155,000	0.20	85,000	0.11
83   Interest	0	0.00	0	0.00	0	0.00

West Valley School (Yakima) District No.208

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	100	0.00	0	0.00	0	0.00
91   Publ Actv	88,003	0.13	87,223	0.11	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>11,062,192</b>	<b>16.02</b>	<b>12,140,638</b>	<b>15.96</b>	<b>12,209,561</b>	<b>16.06</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	4,427,101	6.41	4,911,601	6.46	4,621,834	6.08
<b>TOTAL UNIT ADMINISTRATION</b>	<b>4,427,101</b>	<b>6.41</b>	<b>4,911,601</b>	<b>6.46</b>	<b>4,621,834</b>	<b>6.08</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	257,181	0.37	224,500	0.30	205,000	0.27
12   Supt Off	513,336	0.74	477,223	0.63	477,138	0.63
13   Busns Off	1,105,849	1.60	808,306	1.06	1,393,066	1.83
14   HR	628,246	0.91	630,443	0.83	620,712	0.82
15   Pblc Rltn	150,969	0.22	256,642	0.34	212,843	0.28
21   Supv Inst	2,479,812	3.59	3,793,042	4.99	2,868,819	3.77
41   Supervisn	244,566	0.35	273,402	0.36	222,334	0.29
51   Supervisn	289,988	0.42	313,246	0.41	295,959	0.39
61   Supv Bldg	353,016	0.51	336,742	0.44	336,858	0.44
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>6,022,961</b>	<b>8.72</b>	<b>7,113,546</b>	<b>9.35</b>	<b>6,632,729</b>	<b>8.73</b>
<b>TOTAL EXPENDITURES</b>	<b>69,057,865</b>	<b>100.00</b>	<b>76,064,748</b>	<b>100.00</b>	<b>76,011,150</b>	<b>100.00</b>

West Valley School (Yakima) District No. 208

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	270.533	84.42	50.838	24.67
28   Extracurricular	0.500	0.16	0.000	0.00
TOTAL TEACHING ACTIVITIES	271.033	84.58	50.838	24.67
<b>TEACHING SUPPORT</b>				
22   Learning Resources	1.000	0.31	4.178	2.03
24   Guidance and Counseling	10.000	3.12	1.192	0.58
25   Pupil Management and Safety	0.000	0.00	0.638	0.31
26   Health/Related Services	14.000	4.37	12.544	6.09
31   InstProDev	1.800	0.56	0.000	0.00
TOTAL TEACHING SUPPORT	26.800	8.36	18.552	9.00
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	13.605	6.60
52   Operations	XXXXX	XXXXX	19.727	9.57
53   Maintenance	XXXXX	XXXXX	2.500	1.21
62   Grounds--Maintenance	XXXXX	XXXXX	6.000	2.91
63   Operation of Buildings	XXXXX	XXXXX	30.875	14.98
64   Maintenance	XXXXX	XXXXX	7.000	3.40
72   Information Systems	0.000	0.00	9.000	4.37
73   Printing	0.000	0.00	1.000	0.49
74   Warehousing and Distribution	0.000	0.00	1.000	0.49
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	90.707	44.02
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	15.240	4.76	18.140	8.80
TOTAL UNIT ADMINISTRATION	15.240	4.76	18.140	8.80
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.31	1.000	0.49
13   Business Office	1.000	0.31	5.000	2.43
14   Human Resources	0.000	0.00	4.469	2.17
15   Public Relations	0.000	0.00	2.102	1.02
21   Supervision - Instruction	5.383	1.68	7.408	3.60
41   Supervision - Nutrition Services	0.000	0.00	2.014	0.98

West Valley School (Yakima) District No. 208

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
51   Supervision - Transportation	0.000	0.00	2.812	1.36
61   Supervision - Building	0.000	0.00	3.000	1.46
TOTAL CENTRAL ADMINISTRATION	7.383	2.30	27.805	13.49
<b>TOTAL FTE STAFF</b>	<b>320.456</b>	<b>100.00</b>	<b>206.042</b>	<b>100.00</b>

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.



West Valley School (Yakima) District No.208

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES</b>			
100   General Student Body	208,537	226,563	221,769
200   Athletics	252,213	255,000	334,631
300   Classes	25,871	26,000	29,500
400   Clubs	213,811	162,500	370,055
600   Private Moneys	5,796	15,500	16,500
<b>A. TOTAL REVENUES</b>	<b>706,228</b>	<b>685,563</b>	<b>972,455</b>
<b>EXPENDITURES</b>			
100   General Student Body	155,549	247,771	236,419
200   Athletics	272,510	236,000	287,912
300   Classes	21,290	27,000	25,800
400   Clubs	226,345	151,750	378,850
600   Private Moneys	5,645	16,300	17,300
<b>B. TOTAL EXPENDITURES</b>	<b>681,339</b>	<b>678,821</b>	<b>946,281</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>24,889</b>	<b>6,742</b>	<b>26,174</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	433,020	390,647	413,931
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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>433,020</b>	<b>390,647</b>	<b>413,931</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	457,909	397,389	440,105
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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>457,909</b>	<b>397,389</b>	<b>440,105</b>

**West Valley School (Yakima) District No.208**

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

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

West Valley School (Yakima) District No.208

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	4,360,088	6,334,720	7,999,440
2000   Local Nontax Support	0	0	0
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	1,079	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>4,361,167</b>	<b>6,334,720</b>	<b>7,999,440</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	3,185,000	3,415,000	3,640,000
Interest on Bonds	1,118,823	3,180,892	3,170,351
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	350,000	125,000
<b>B. TOTAL EXPENDITURES</b>	<b>4,303,823</b>	<b>6,945,892</b>	<b>6,935,351</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>57,344</b>	<b>-611,172</b>	<b>1,064,089</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,704,022	3,579,569	3,335,028
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>3,704,022</b>	<b>3,579,569</b>	<b>3,335,028</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	3,761,366	2,968,397	4,399,117
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

West Valley School (Yakima) District No.208

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>3,761,366</b>	<b>2,968,397</b>	<b>4,399,117</b>

West Valley School (Yakima) District No.208

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	4,357,149	6,332,466	7,996,273
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	683	0	0
1500   Timber Excise Tax	2,255	2,254	3,167
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>4,360,088</b>	<b>6,334,720</b>	<b>7,999,440</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>0</b>	<b>0</b>	<b>0</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	1,079	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>1,079</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>4,361,167</b>	<b>6,334,720</b>	<b>7,999,440</b>

West Valley School (Yakima) District No.208

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	227,264	150,000	215,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	0	0	11,380,865
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	59,328,605	0	495,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>59,555,869</b>	<b>150,000</b>	<b>12,090,865</b>
<b>EXPENDITURES</b>			
10   Sites	6,674	3,050,000	0
20   Buildings	1,019,580	14,200,000	61,200,000
30   Equipment	433	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	299,950	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>1,326,637</b>	<b>17,250,000</b>	<b>61,200,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>58,229,232</b>	<b>-17,100,000</b>	<b>-49,109,135</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

West Valley School (Yakima) District No.208

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	1,089,687	57,327,668	51,192,425
G.L.890 Unassigned Fund Balance	1,062,829	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,089,687</b>	<b>57,327,668</b>	<b>51,192,425</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	58,256,090	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	0	0	0
G.L.889 Assigned to Fund Purposes	1,062,829	40,227,668	2,083,290
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>59,318,919</b>	<b>40,227,668</b>	<b>2,083,290</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.

West Valley School (Yakima) District No.208

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<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	176,776	100,000	200,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	50,489	50,000	15,000
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>227,264</b>	<b>150,000</b>	<b>215,000</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>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	11,380,865
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>0</b>	<b>0</b>	<b>11,380,865</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0



West Valley School (Yakima) District No.208

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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>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	59,328,605	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	0	0	0
9901   Transfers (local resources)	XXXXX	0	495,000
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>59,328,605</b>	<b>0</b>	<b>495,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>59,555,869</b>	<b>150,000</b>	<b>12,090,865</b>

West Valley School (Yakima) District No.208

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	7,339	6,000	9,730
2450   Other Interest Earnings	XXXXX	XXXXX	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
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	70,000	0	0
4499   Transportation Reimbursement Depreciation	245,097	245,096	245,065
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	832	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>323,268</b>	<b>251,096</b>	<b>254,795</b>

West Valley School (Yakima) District No.208

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	0	0	0
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>323,268</b>	<b>251,096</b>	<b>254,795</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	275,586	580,000	325,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	15,000	0
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>275,586</b>	<b>595,000</b>	<b>325,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	0	0	0
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	0	0	0
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>47,682</b>	<b>-343,904</b>	<b>-70,205</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	467,061	513,451	416,622
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>467,061</b>	<b>513,451</b>	<b>416,622</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	514,743	169,547	346,417
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

**West Valley School (Yakima) District No.208**

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>514,743</b>	<b>169,547</b>	<b>346,417</b>

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.