

Port Angeles School District No.121

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	60,178,946	223,000	500	10,230,534	300,000
Total Appropriation (Expenditures)	60,669,127	416,500	0	2,436,000	350,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-490,180	-193,500	500	7,794,534	-50,000
Beginning Total Fund Balance	4,400,000	0	0	0	0
Ending Total Fund Balance	3,909,819	-193,500	500	7,794,534	-50,000
SECTION B: EXCESS LEVIES FOR 2022 COLLECTION					
Excess levies approved by voters for 2022 collection	5,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	5,600,000	XXXXX	0	10,403,015	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 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,650.03		3,687.00		0.00	
FTE Certificated Employees	262.146		265.467		266.967	
FTE Classified Employees	160.965		163.427		176.131	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	52,883,264		54,221,918		60,178,946	
Total Expenditures	53,618,470		54,310,155		60,669,127	
Total Beginning Fund Balance	5,483,511		4,800,000		4,400,000	
Total Ending Fund Balance	4,748,305		4,711,763		3,909,819	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	27,704,331	51.67	28,448,100	52.38	27,237,413	44.90
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	4,291,756	7.07
Special Education Instruction	8,384,118	15.64	8,329,746	15.34	8,556,761	14.10
Vocational Instruction	2,263,088	4.22	2,618,386	4.82	2,541,611	4.19
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,835,891	7.15	3,022,073	5.56	3,777,204	6.23
Other Instructional Programs	877,279	1.64	1,200,018	2.21	4,102,052	6.76
Community Services	19,396	0.04	35,000	0.06	35,000	0.06
Support Services	10,534,366	19.65	10,656,832	19.62	10,127,330	16.69
Total - Program Groups	53,618,470	100.00	54,310,155	100.00	60,669,127	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	32,854,240	61.27	32,656,921	60.13	38,723,237	63.83
Teaching Support	5,708,747	10.65	6,086,711	11.21	7,134,901	11.76
Other Supportive Activities	7,832,224	14.61	8,178,811	15.06	7,271,574	11.99
Building Administration	3,136,951	5.85	3,223,369	5.94	3,179,798	5.24
Central Administration	3,851,798	7.18	4,164,343	7.67	4,359,617	7.19
Total - Activity Groups	53,618,470	100.00	54,310,155	100.00	60,669,127	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	22,845,471	42.61	22,764,476	41.92	25,988,597	42.84
Classified Salaries	9,336,722	17.41	10,054,355	18.51	10,558,196	17.40
Employee Benefits and Payroll Taxes	12,906,433	24.07	13,418,152	24.71	13,540,739	22.32
Supplies, Instructional Resources and Noncapitalized Items	2,177,497	4.06	2,209,938	4.07	2,315,051	3.82
Purchased Services	6,105,631	11.39	5,452,884	10.04	8,067,325	13.30
Travel	119,095	0.22	170,350	0.31	137,388	0.23
Capital Outlay	127,620	0.24	240,000	0.44	61,831	0.10
Total - Objects	53,618,470	100.00	54,310,155	100.00	60,669,127	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	273.77	260.00	0.00
2. Grade 1	284.01	269.00	0.00
3. Grade 2	265.85	282.00	0.00
4. Grade 3	289.89	265.00	0.00
5. Grade 4	282.95	288.00	0.00
6. Grade 5	272.21	280.00	0.00
7. Grade 6	293.35	270.00	0.00
8. Grade 7	286.55	293.00	0.00
9. Grade 8	282.18	285.00	0.00
10. Grade 9	269.91	280.00	0.00
11. Grade 10	272.03	263.00	0.00
12. Grade 11 (excluding Running Start)	197.32	210.00	0.00
13. Grade 12 (excluding Running Start)	217.66	227.00	0.00
14. SUBTOTAL	3,487.68	3,472.00	0.00
15. Running Start	139.76	140.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	22.59	75.00	0.00
18. TOTAL K-12	3,650.03	3,687.00	0.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	262.15	265.47	266.967
2. General Fund FTE Classified Employees /4	160.97	163.43	176.131

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 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,320,918	5,597,598	5,791,708
2000 Local Nontax Support	547,892	933,800	556,800
3000 State, General Purpose	32,965,077	33,270,797	29,833,715
4000 State, Special Purpose	9,364,456	9,326,464	8,656,464
5000 Federal, General Purpose	260,242	299,000	299,000
6000 Federal, Special Purpose	4,393,700	4,759,259	15,041,259
7000 Revenues from Other School Districts	30,978	35,000	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	52,883,264	54,221,918	60,178,946
EXPENDITURES			
00 Regular Instruction	27,704,331	28,448,100	27,237,413
10 Federal Special Purpose Funding	0	0	4,291,756
20 Special Education Instruction	8,384,118	8,329,746	8,556,761
30 Vocational Education Instruction	2,263,088	2,618,386	2,541,611
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	3,835,891	3,022,073	3,777,204
70 Other Instructional Programs	877,279	1,200,018	4,102,052
80 Community Services	19,396	35,000	35,000
90 Support Services	10,534,366	10,656,832	10,127,330
B. TOTAL EXPENDITURES	53,618,470	54,310,155	60,669,127
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-735,206	-88,237	-490,180
BEGINNING FUND BALANCE			
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	375,504	400,000	200,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	120,457	225,000	200,000
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	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	2,854,648	4,175,000	1,898,497
G.L.891 Unassigned to Minimum Fund Balance Policy	2,132,903	0	2,101,503
F. TOTAL BEGINNING FUND BALANCE	5,483,511	4,800,000	4,400,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
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	151,851	0	500,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	94,072	0	200,000
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	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	2,357,817	4,711,763	783,054
G.L.891 Unassigned to Minimum Fund Balance Policy	2,144,565	0	2,426,765
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,748,305	4,711,763	3,909,819

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

Port Angeles School District No.121**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 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	5,310,156	5,593,030	5,787,140
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	10,762	4,568	4,568
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,320,918	5,597,598	5,791,708
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	30,391	5,800	5,800
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	6,600	200,000	25,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	41,215	45,000	45,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	182,900	216,000	216,000
2300 Investment Earnings	69,773	100,000	100,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	150,504	197,000	62,000
2600 Fines and Damages	1,249	0	0
2700 Rentals and Leases	28,440	40,000	28,000
2800 Insurance Recoveries	4,375	25,000	0
2900 Local Support Nontax, Unassigned	32,446	30,000	75,000
2910 E-Rate	0	75,000	0
2998 Local School Food Services-non NSLP	XXXXX	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
2000 TOTAL LOCAL SUPPORT NONTAX	547,892	933,800	556,800
STATE, GENERAL PURPOSE			
3100 Apportionment	31,148,586	31,911,106	28,474,024
3121 Special Education--General Apportionment	1,123,487	1,138,408	1,138,408
3300 Local Effort Assistance	480,986	121,283	121,283
3600 State Forests	212,018	100,000	100,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	32,965,077	33,270,797	29,833,715
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	5,010,599	5,526,832	5,526,832
4122 Special Ed-Infants and Toddlers-State	172,226	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,022,525	2,026,832	2,026,832
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	147,967	0	0
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	96,472	75,000	75,000
4174 Highly Capable	105,498	108,800	108,800
4188 Childcare	0	0	0
4198 School Food Services	62,224	39,000	19,000
4199 Transportation--Operations	1,745,798	1,550,000	900,000
4300 Other State Agencies, Unassigned	1,147	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special 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
4000 TOTAL STATE, SPECIAL PURPOSE	9,364,456	9,326,464	8,656,464

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	79,801	104,000	104,000
5329 Impact Aid, Special Education Funding	27,907	45,000	45,000
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	152,535	150,000	150,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	260,242	299,000	299,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	232,747	0	1,000,000
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	3,000,000
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	5,200,000
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 ARP-IDEA-Federal	XXXXX	XXXXX	0
6124 Special Education--Supplemental	807,395	939,346	939,346
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	25,013	15,000	15,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,379,737	2,029,913	2,029,913
6152 School Improve, Fed Other Title Grants under ESEA, Fed	209,182	105,000	105,000
6153 Migrant ESEA Migrant, Federal	0	0	0
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)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6178 Youth Training Programs	0	0	0
6188 Childcare	18,004	20,000	0
6189 Other Community Services	325,383	120,000	120,000
6198 School Food Services	718,754	850,000	750,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	78,839	75,000	75,000
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 ARP-IDEA-Federal	XXXXX	XXXXX	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
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	88,484	105,000	105,000
6276 Targeted Assistance ESSER I	95,300	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6300 Federal Grants Through Other Agencies, Unassigned	136,637	150,000	2,000
6310 Medicaid Administrative Match	77,325	75,000	75,000
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6321 Special Education--Medicaid Reimbursement	122,580	125,000	125,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 ARP-IDEA-Federal	XXXXX	XXXXX	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	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	78,321	150,000	1,500,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,393,700	4,759,259	15,041,259

REVENUES FROM OTHER SCHOOL DISTRICTS

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
7100 Program Participation, Unassigned	5,640	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	25,338	35,000	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	30,978	35,000	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	XXXXXX	XXXXXX	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
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)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	52,883,264	54,221,918	60,178,946

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REGULAR INSTRUCTION			
01 Basic Education	27,509,685	27,637,361	25,929,250
02 Alternative Learning Experience	194,646	810,739	1,308,163
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	27,704,331	28,448,100	27,237,413
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	XXXXX	XXXXX	0
12 Federal Special Purpose - ESSER II	XXXXX	XXXXX	1,721,048
13 Federal Special Purpose - ESSER III	XXXXX	XXXXX	2,570,708
14 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
18 Federal Special Purpose - Reserved G	XXXXX	0	0
19 Federal Special Purpose - Reserved H	XXXXX	XXXXX	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	XXXXX	0	4,291,756
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,431,868	7,682,110	7,550,176
22 Special Education, Infants and Toddlers, State	167,189	3,703	0
23 ARP-IDEA-Federal	XXXXX	XXXXX	0
24 Special Education, Supplemental, Federal	770,498	628,955	991,518
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	14,563	14,978	15,067
20 TOTAL SPECIAL EDUCATION INSTRUCTION	8,384,118	8,329,746	8,556,761
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,787,441	1,996,104	1,717,314
34 Middle School Career and Technical Education, State	440,081	622,282	786,600
38 Vocational, Federal	35,566	0	37,697
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,263,088	2,618,386	2,541,611
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,314,211	1,320,615	1,459,371
52 Other Title Grants under ESEA-Federal	202,867	164,400	365,132
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,969,981	1,303,628	1,634,984
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	133,030	0	80,983
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	0	5,300	5,300
65 Transitional Bilingual, State	127,318	127,673	133,518
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	88,484	100,457	97,916
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,835,891	3,022,073	3,777,204
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	503,281	504,064	512,873
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	373,998	695,954	3,589,179
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	877,279	1,200,018	4,102,052
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	19,396	35,000	35,000
89 Other Community Services	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80 TOTAL COMMUNITY SERVICES	19,396	35,000	35,000
SUPPORT SERVICES			
97 District-wide Support	7,345,388	7,339,337	7,100,910
98 School Food Services	1,313,626	1,230,000	1,233,000
99 Pupil Transportation	1,875,352	2,087,495	1,793,420
90 TOTAL SUPPORT SERVICES	10,534,366	10,656,832	10,127,330
TOTAL PROGRAM EXPENDITURES	53,618,470	54,310,155	60,669,127

Port Angeles School District No.121
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Table with 11 columns: 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. Rows include Basic Education, ALE, Federal Special Purpose (GEER, ESSER I-III, Reserved G/H), and Sp Ed, Sup, St.

Port Angeles School District No.121

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
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	15,067	0		11,144	0	3,923	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	8,556,761	0		3,254,324	2,063,892	2,415,045	45,500	771,000	7,000	0
31 Voc, Basic, St	1,717,314	0		1,109,384	27,258	425,672	100,000	55,000	0	0
34 MidSchCar/Tec	786,600	0		387,757	39,013	159,830	200,000	0	0	0
38 Voc, Fed	37,697	0		0	0	0	16,597	11,000	10,100	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,541,611	0		1,497,141	66,271	585,502	316,597	66,000	10,100	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,459,371	0		375,808	361,152	342,389	201,503	151,910	19,609	7,000
52 Other Title Grants under ESEA-Federal	365,132	0	0	91,660	52,464	54,072	47,439	105,497	14,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,634,984	0		576,514	313,612	397,978	185,429	136,322	25,129	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

Port Angeles School District No.121

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
58 Sp/Plt Pgm, St	80,983	0		0	0	0	20,411	60,272	300	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	5,300	0		0	0	0	4,000	1,300	0	0
65 Tran Biling, St	133,518	0		99,379	0	34,139	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	97,916	0		0	62,407	35,509	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,777,204	0	0	1,143,361	789,635	864,087	458,782	455,301	59,038	7,000
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	512,873	0		370,353	0	130,520	12,000	0	0	0
76 Targeted Assistance	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	3,589,179	0		22,546	331,192	57,699	66,035	3,111,707	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,102,052	0		392,899	331,192	188,219	78,035	3,111,707	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	35,000	0		0	0	0	0	35,000	0	0

Port Angeles School District No.121

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
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	35,000	0	0	0	0	0	0	35,000	0	0
97 Distwide Suppt	7,100,910	0	0	344,647	2,904,819	1,315,732	462,500	2,020,212	13,000	40,000
98 Schl Food Serv	1,233,000	0	0	0	0	0	3,000	1,230,000	0	0
99 Pupil Transp	1,793,420	0	0	0	1,119,464	613,456	14,500	41,000	5,000	0
TOTAL SUPPORT SERVICES	10,127,330	0	0	344,647	4,024,283	1,929,188	480,000	3,291,212	18,000	40,000
OBJECT TOTALS	60,669,127	0	0	25,988,597	10,558,196	13,540,739	2,315,051	8,067,325	137,388	61,831

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	154,235	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-154,235	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	22,845,471	42.61	22,764,476	41.92	25,988,597	42.84
(3) Classified Salaries	9,336,722	17.41	10,054,355	18.51	10,558,196	17.40
(4) Employee Benefits and Payroll Taxes	12,906,433	24.07	13,418,152	24.71	13,540,739	22.32
(5) Supplies and Materials	2,177,497	4.06	2,209,938	4.07	2,315,051	3.82
(7) Purchased Services	6,105,631	11.39	5,452,884	10.04	8,067,325	13.30
(8) Travel	119,095	0.22	170,350	0.31	137,388	0.23
(9) Capital Outlay	127,620	0.24	240,000	0.44	61,831	0.10
TOTAL EXPENDITURES	53,618,470	100.00	54,310,155	100.00	60,669,127	100.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	31,961,038	59.61	31,854,133	58.65	37,795,260	62.30
28 Extracur	893,202	1.67	802,788	1.48	927,977	1.53
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	32,854,240	61.27	32,656,921	60.13	38,723,237	63.83
TEACHING SUPPORT						
22 Lrn Resrc	212,461	0.40	217,657	0.40	175,700	0.29
24 Guid/Coun	1,426,773	2.66	1,520,765	2.80	1,508,199	2.49
25 Pupil M/S	396,823	0.74	407,707	0.75	353,206	0.58
26 Health	2,380,491	4.44	2,664,711	4.91	2,951,685	4.87
31 InstProDev	528,056	0.98	462,813	0.85	650,323	1.07
32 Inst Tech	379,111	0.71	450,203	0.83	843,827	1.39
33 Curriculum	385,032	0.72	294,000	0.54	294,000	0.48
34 Prof Lrng St	234,508	0.44	68,855	0.13	357,961	0.59
TOTAL TEACHING SUPPORT	5,708,747	10.65	6,086,711	11.21	7,134,901	11.76
OTHER SUPPORT ACTIVITIES						
42 Food	568,959	1.06	510,000	0.94	510,000	0.84
44 Operation	694,199	1.29	675,000	1.24	678,000	1.12
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,297,314	2.42	1,386,214	2.55	1,214,634	2.00
53 Maintnce	380,484	0.71	397,711	0.73	275,545	0.45
56 Insurance	38,967	0.07	0	0.00	0	0.00
58 Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
59 Transfers	-144,327	-0.27	0	0.00	0	0.00
62 Grnd Mnt	302,357	0.56	313,454	0.58	308,903	0.51
63 Oper Bldg	1,870,150	3.49	1,803,647	3.32	1,935,108	3.19
64 Maintnce	923,392	1.72	879,502	1.62	917,125	1.51
65 Utilities	966,977	1.80	967,000	1.78	956,000	1.58
67 Bldg Secu	914	0.00	0	0.00	0	0.00
68 Insurance	415,542	0.77	375,000	0.69	0	0.00
72 Info Sys	493,811	0.92	844,869	1.56	454,247	0.75
73 Printing	0	0.00	0	0.00	0	0.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74 Warehouse	19,447	0.04	21,414	0.04	17,012	0.03
75 Mtr Pool	4,038	0.01	5,000	0.01	5,000	0.01
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	7,832,224	14.61	8,178,811	15.06	7,271,574	11.99
UNIT ADMINISTRATION						
23 Princ Off	3,136,951	5.85	3,223,369	5.94	3,179,798	5.24
TOTAL UNIT ADMINISTRATION	3,136,951	5.85	3,223,369	5.94	3,179,798	5.24
CENTRAL ADMINISTRATION						
11 Bd of Dir	161,147	0.30	83,500	0.15	88,500	0.15
12 Supt Off	398,692	0.74	354,533	0.65	375,549	0.62
13 Busns Off	951,810	1.78	771,151	1.42	1,150,566	1.90
14 HR	430,226	0.80	481,086	0.89	519,728	0.86
15 Pblc Rltn	128,062	0.24	164,170	0.30	154,753	0.26
21 Supv Inst	1,191,815	2.22	1,716,961	3.16	1,477,237	2.43
41 Supervisn	69,864	0.13	80,000	0.15	80,000	0.13
51 Supervisn	302,912	0.56	303,570	0.56	303,241	0.50
61 Supv Bldg	217,270	0.41	209,372	0.39	210,043	0.35
TOTAL CENTRAL ADMINISTRATION	3,851,798	7.18	4,164,343	7.67	4,359,617	7.19
TOTAL EXPENDITURES	53,618,470	100.00	54,310,155	100.00	60,669,127	100.00

Port Angeles School District No.121

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	217.417	81.44	70.105	39.80
28 Extracurricular	1.000	0.37	0.674	0.38
TOTAL TEACHING ACTIVITIES	218.417	81.81	70.779	40.19
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.035	1.16
24 Guidance and Counseling	11.000	4.12	2.213	1.26
25 Pupil Management and Safety	0.000	0.00	4.442	2.52
26 Health/Related Services	16.000	5.99	4.350	2.47
31 InstProDev	3.110	1.16	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	4.000	2.27
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.600	0.22	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	30.710	11.50	17.040	9.67
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.000	0.00
52 Operations	XXXXX	XXXXX	13.145	7.46
53 Maintenance	XXXXX	XXXXX	3.000	1.70
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	1.70
63 Operation of Buildings	XXXXX	XXXXX	23.750	13.48
64 Maintenance	XXXXX	XXXXX	6.000	3.41
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	2.300	1.31
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.253	0.14
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	51.448	29.21

Port Angeles School District No.121

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	11.500	4.31	14.022	7.96
TOTAL UNIT ADMINISTRATION	11.500	4.31	14.022	7.96
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.37	1.000	0.57
13 Business Office	0.000	0.00	6.050	3.43
14 Human Resources	1.000	0.37	2.000	1.14
15 Public Relations	0.000	0.00	1.625	0.92
21 Supervision - Instruction	4.340	1.63	7.467	4.24
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	3.000	1.70
61 Supervision - Building	0.000	0.00	1.700	0.97
TOTAL CENTRAL ADMINISTRATION	6.340	2.37	22.842	12.97
TOTAL FTE STAFF	266.967	100.00	176.131	100.00

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.

Port Angeles School District No.121
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Port Angeles School District No.121
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.890 Unassigned Fund Balance	0	0	-193,500
F. TOTAL ENDING FUND BALANCE (C+D) 1/	480,663	417,900	-193,500

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

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	735	0	0
2000 Local Nontax Support	517	500	500
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,251	500	500
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,251	500	500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	40,929	0	0
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	42,000	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	40,929	42,000	0
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	42,180	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	42,500	500
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	42,180	42,500	500

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Taxes	735	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
1000 TOTAL LOCAL TAXES	735	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	517	500	500
2450 Other Interest Earnings	XXXXX	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	517	500	500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,251	500	500

Port Angeles School District No.121
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Port Angeles School District No.121
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -), ENDING FUND BALANCE, and G.L.810-890.

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

Port Angeles School District No.121**SUMMARY OF CAPITAL PROJECTS 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.

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

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	0	5,757,009	10,220,064
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	10,469
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	5,757,009	10,230,534
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	8,395	8,000	0
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	8,395	8,000	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	685	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	685	0	0

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
FEDERAL, GENERAL PURPOSE			
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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	0
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,080	5,765,009	10,230,534

Port Angeles School District No.121
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include categories like Local Property Tax, Investment Earnings, and various Grants.

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	147,108	150,000	300,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	147,108	150,000	300,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	121,711	175,000	350,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	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
D. TOTAL EXPENDITURES	121,711	175,000	350,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	25,397	-25,000	-50,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	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.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	320,542	0	0
G.L.890 Unassigned Fund Balance	0	50,000	0
H. TOTAL BEGINNING FUND BALANCE	320,542	50,000	0
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	25,000	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	345,939	0	0
G.L.890 Unassigned Fund Balance	0	0	-50,000
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	345,939	25,000	-50,000

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.