

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	54,292,320	223,000	500	5,888,000	150,000
Total Appropriation (Expenditures)	54,310,155	315,100	0	1,560,000	200,000
Other Financing Uses--Transfers Out (G.L. 536)	0	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	-17,835	-92,100	500	4,328,000	-50,000
Beginning Total Fund Balance	4,800,000	510,000	0	450,000	50,000
Ending Total Fund Balance	4,782,165	417,900	500	4,778,000	0
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 collection	5,700,000	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	5,700,000	XXXX	0	9,800,000	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
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,730.28		3,734.37		3,975.00	
FTE Certificated Employees	266.278		268.763		265.467	
FTE Classified Employees	170.151		170.889		163.427	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	54,745,154		55,593,483		54,292,320	
Total Expenditures	53,322,575		55,081,958		54,310,155	
Total Beginning Fund Balance	4,060,931		4,908,753		4,800,000	
Total Ending Fund Balance	5,483,511		5,420,278		4,782,165	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	28,041,152	52.59	28,083,433	50.98	28,448,100	52.38
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	7,886,328	14.79	8,283,940	15.04	8,329,746	15.34
Vocational Instruction	1,975,729	3.71	2,282,896	4.14	2,618,386	4.82
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,638,783	6.82	3,534,398	6.42	3,022,073	5.56
Other Instructional Programs	960,431	1.80	1,937,788	3.52	1,400,018	2.58
Community Services	42,163	0.08	47,600	0.09	35,000	0.06
Support Services	10,777,989	20.21	10,911,903	19.81	10,456,832	19.25
Total - Program Groups	53,322,575	100.00	55,081,958	100.00	54,310,155	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	32,621,469	61.18	33,822,351	61.40	32,856,921	60.50
Teaching Support	5,529,999	10.37	5,880,670	10.68	6,086,711	11.21
Other Supportive Activities	8,193,619	15.37	8,258,792	14.99	7,978,811	14.69
Building Administration	3,207,485	6.02	3,088,296	5.61	3,223,369	5.94
Central Administration	3,658,414	6.86	4,031,849	7.32	4,164,343	7.67
Total - Activity Groups	53,322,575	100.00	55,081,958	100.00	54,310,155	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	22,554,388	42.30	22,984,147	41.73	22,764,476	41.92
Classified Salaries	9,519,163	17.85	9,498,212	17.24	10,054,355	18.51

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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	12,554,446	23.54	13,367,170	24.27	13,418,152	24.71
Supplies, Instructional Resources and Noncapitalized Items	1,961,981	3.68	2,071,470	3.76	2,209,938	4.07
Purchased Services	6,336,287	11.88	6,813,400	12.37	5,652,884	10.41
Travel	226,920	0.43	147,559	0.27	170,350	0.31
Capital Outlay	169,389	0.32	200,000	0.36	40,000	0.07
Total - Objects	53,322,575	100.00	55,081,958	100.00	54,310,155	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	277.43	277.43	260.00
2. Grade 1	265.65	265.65	269.00
3. Grade 2	295.31	295.31	282.00
4. Grade 3	290.40	290.40	265.00
5. Grade 4	268.32	268.60	288.00
6. Grade 5	294.77	295.50	280.00
7. Grade 6	294.24	295.24	270.00
8. Grade 7	297.86	300.90	293.00
9. Grade 8	258.70	260.19	285.00
10. Grade 9	292.20	295.48	578.00
11. Grade 10	283.10	284.25	263.00
12. Grade 11 (excluding Running Start)	234.58	240.48	210.00
13. Grade 12 (excluding Running Start)	222.61	220.94	227.00
14. SUBTOTAL	3,575.17	3,590.37	3,770.00
15. Running Start	135.07	124.00	130.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	20.04	20.00	75.00
18. TOTAL K-12	3,730.28	3,734.37	3,975.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	266.278	268.763	265.467
2. General Fund FTE Classified Employees /4	170.151	170.889	163.427

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
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,866,519	5,481,038	5,700,000
2000 Local Nontax Support	898,484	949,500	901,800
3000 State, General Purpose	33,091,647	34,830,891	33,270,797
4000 State, Special Purpose	9,242,174	9,628,283	9,326,464
5000 Federal, General Purpose	321,922	315,000	299,000
6000 Federal, Special Purpose	4,309,308	4,388,771	4,759,259
7000 Revenues from Other School Districts	13,410	0	35,000
8000 Revenues from Other Entities	1,692	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	54,745,154	55,593,483	54,292,320
EXPENDITURES			
00 Regular Instruction	28,041,152	28,083,433	28,448,100
10 Federal Stimulus	0	0	0
20 Special Education Instruction	7,886,328	8,283,940	8,329,746
30 Vocational Education Instruction	1,975,729	2,282,896	2,618,386
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	3,638,783	3,534,398	3,022,073
70 Other Instructional Programs	960,431	1,937,788	1,400,018
80 Community Services	42,163	47,600	35,000
90 Support Services	10,777,989	10,911,903	10,456,832
B. TOTAL EXPENDITURES	53,322,575	55,081,958	54,310,155
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)	1,422,580	511,525	-17,835
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	75,819	0	400,000
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

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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	225,255	275,000	225,000
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	1,754,320	4,633,753	4,175,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	4,060,931	4,908,753	4,800,000
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	375,504	0	0
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	120,457	275,000	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	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	5,145,278	4,782,165
G.L.891 Unassigned to Minimum Fund Balance Policy	2,132,903	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,483,511	5,420,278	4,782,165

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
LOCAL TAXES			
1100 Local Property Tax	6,852,703	5,476,020	5,700,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	756	0	0
1500 Timber Excise Tax	13,060	5,018	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,866,519	5,481,038	5,700,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	57,221	40,000	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	15,661	26,000	200,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	987	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	45,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	273,011	255,000	216,000
2300 Investment Earnings	163,148	100,000	100,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	114,868	85,500	197,000
2600 Fines and Damages	878	0	0
2700 Rentals and Leases	43,139	90,000	28,000
2800 Insurance Recoveries	111,872	20,000	5,000
2900 Local Support Nontax, Unassigned	67,748	83,000	30,000
2910 E-Rate	49,949	250,000	75,000
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	898,484	949,500	901,800

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	30,656,137	32,918,634	31,911,106
3121 Special Education--General Apportionment	1,090,360	1,058,276	1,138,408
3300 Local Effort Assistance	864,699	603,981	121,283
3600 State Forests	480,451	250,000	100,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	33,091,647	34,830,891	33,270,797
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	17,424	0	0
4121 Special Education	4,780,678	5,192,132	5,526,832
4122 Special Ed-Infants and Toddlers-State	216,440	211,723	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,931,721	2,019,915	2,026,832
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	205,839	100,000	0
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	88,916	67,699	75,000
4174 Highly Capable	103,303	109,814	108,800
4188 Childcare	0	0	0
4198 School Food Services	43,089	36,000	39,000
4199 Transportation--Operations	1,841,718	1,841,000	1,550,000
4300 Other State Agencies, Unassigned	13,046	50,000	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	9,242,174	9,628,283	9,326,464
FEDERAL, GENERAL PURPOSE			
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	106,214	100,000	104,000
5329 Impact Aid, Special Education Funding	45,007	45,000	45,000
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	170,701	170,000	150,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	321,922	315,000	299,000
FEDERAL, SPECIAL PURPOSE			
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	933,991	928,291	939,346
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	40,772	15,000	15,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,155,245	1,554,480	2,029,913
6152 School Improve, Fed Other Title Grants under ESEA, Fed	265,428	266,000	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	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	32,550	35,000	20,000
6189 Other Community Services	0	0	120,000
6198 School Food Services	1,103,877	900,000	850,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	70,121	75,000	75,000
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	118,442	110,000	105,000
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	185,993	200,000	150,000
6310 Medicaid Administrative Match	77,982	75,000	75,000
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	220,619	110,000	125,000
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	104,288	120,000	150,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,309,308	4,388,771	4,759,259
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	7,905	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	5,505	0	35,000
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	13,410	0	35,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	1,692	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	1,692	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)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	54,745,154	55,593,483	54,292,320

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EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	27,870,173	28,012,709	27,637,361
02 Alternative Learning Experience	170,979	70,724	810,739
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	28,041,152	28,083,433	28,448,100
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,654,336	6,960,134	7,682,110
22 Special Education, Infants and Toddlers, State	208,937	253,603	3,703
24 Special Education, Supplemental, Federal	1,008,805	1,055,477	628,955
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	14,249	14,726	14,978
20 TOTAL SPECIAL EDUCATION INSTRUCTION	7,886,328	8,283,940	8,329,746
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,785,914	2,007,720	1,996,104
34 Middle School Career and Technical Education, State	142,189	270,990	622,282
38 Vocational, Federal	47,626	4,186	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,975,729	2,282,896	2,618,386
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center-Facility Upgrades	0	XXXXX	XXXXX
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,112,417	1,228,119	1,320,615
52 Other Title Grants under ESEA-Federal	256,026	292,722	164,400
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,804,465	1,788,539	1,303,628

Port Angeles School District No.121

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	248,361	2,325	0
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	0	5,300
65 Transitional Bilingual, State	125,714	124,610	127,673
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	91,800	98,083	100,457
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,638,783	3,534,398	3,022,073
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	513,638	534,949	504,064
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	446,792	1,402,839	895,954
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	960,431	1,937,788	1,400,018
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	42,163	47,600	35,000
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	42,163	47,600	35,000
SUPPORT SERVICES			
97 District-wide Support	7,469,347	7,731,973	7,139,337
98 School Food Services	1,557,340	1,389,500	1,230,000
99 Pupil Transportation	1,751,302	1,790,430	2,087,495
90 TOTAL SUPPORT SERVICES	10,777,989	10,911,903	10,456,832
TOTAL PROGRAM EXPENDITURES	53,322,575	55,081,958	54,310,155

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
01 Basic Education	27,637,361	0		16,066,358	3,187,967	7,212,606	539,210	591,220	40,000	0
02 ALE	810,739	0		350,490	0	135,249	25,000	300,000	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	28,448,100	0		16,416,848	3,187,967	7,347,855	564,210	891,220	40,000	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	7,682,110	0		2,568,975	2,013,332	2,277,303	44,500	771,000	7,000	0
22 Sp Ed, I&T, St	3,703	0		0	2,544	1,159	0	0	0	0
24 Sp Ed, Sup, Fed	628,955	0		450,162	0	178,793	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	14,978	0		10,925	0	4,053	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	8,329,746	0		3,030,062	2,015,876	2,461,308	44,500	771,000	7,000	0
31 Voc, Basic, St	1,996,104	0		1,291,290	32,172	517,642	100,000	55,000	0	0
34 MidSchCar/Tec	622,282	0		291,742	9,385	121,155	200,000	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,618,386	0		1,583,032	41,557	638,797	300,000	55,000	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,320,615	0		463,029	270,275	352,896	146,005	61,010	27,400	0
52 Other Title Grants under ESEA -Federal	164,400	0	0	2,557	0	611	27,182	99,000	35,050	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	1,303,628	0		478,378	249,500	347,155	130,041	55,654	42,900	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	0	0		0	0	0	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	5,300	0		0	0	0	4,000	1,300	0	0
65 Tran Biling, St	127,673	0		93,058	0	34,615	0	0	0	0
67 Ind Ed, Fd,	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
68 Ind Ed, Fd, ED	100,457	0		0	63,145	37,312	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,022,073	0	0	1,037,022	582,920	772,589	307,228	216,964	105,350	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	504,064	0		357,202	0	134,862	12,000	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	895,954	0		14,250	327,672	54,032	0	500,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,400,018	0		371,452	327,672	188,894	12,000	500,000	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
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	7,139,337	0	0	326,060	2,781,535	1,356,542	709,500	1,912,700	13,000	40,000
98 Schl Food Serv	1,230,000	0	0	0	0	0	0	1,230,000	0	0
99 Pupil Transp	2,087,495	0	0	0	1,116,828	652,167	272,500	41,000	5,000	0
TOTAL SUPPORT SERVICES	10,456,832	0	0	326,060	3,898,363	2,008,709	982,000	3,183,700	18,000	40,000

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
OBJECT TOTALS	54,310,155	0	0	22,764,476	10,054,355	13,418,152	2,209,938	5,652,884	170,350	40,000

Port Angeles School District No.121

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	258,366	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-258,366	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	22,554,388	42.30	22,984,147	41.73	22,764,476	41.92
(3) Classified Salaries	9,519,163	17.85	9,498,212	17.24	10,054,355	18.51
(4) Employee Benefits and Payroll Taxes	12,554,446	23.54	13,367,170	24.27	13,418,152	24.71
(5) Supplies and Materials	1,961,981	3.68	2,071,470	3.76	2,209,938	4.07
(7) Purchased Services	6,336,287	11.88	6,813,400	12.37	5,652,884	10.41
(8) Travel	226,920	0.43	147,559	0.27	170,350	0.31
(9) Capital Outlay	169,389	0.32	200,000	0.36	40,000	0.07
TOTAL EXPENDITURES	53,322,575	100.00	55,081,958	100.00	54,310,155	100.00

Port Angeles School District No.121

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
TEACHING ACTIVITIES						
27 Teaching	31,589,631	59.24	32,932,145	59.79	32,054,133	59.02
28 Extracur	1,031,837	1.94	890,206	1.62	802,788	1.48
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	32,621,469	61.18	33,822,351	61.40	32,856,921	60.50
TEACHING SUPPORT						
22 Lrn Resrc	225,964	0.42	241,703	0.44	217,657	0.40
24 Guid/Coun	1,371,053	2.57	1,447,769	2.63	1,520,765	2.80
25 Pupil M/S	360,735	0.68	482,930	0.88	407,707	0.75
26 Health	2,270,647	4.26	2,334,713	4.24	2,664,711	4.91
31 InstProDev	651,402	1.22	536,867	0.97	462,813	0.85
32 Inst Tech	443,858	0.83	442,944	0.80	450,203	0.83
33 Curriculum	206,340	0.39	160,000	0.29	294,000	0.54
34 Prof Lrng St	111,590	0.21	233,744	0.42	68,855	0.13
TOTAL TEACHING SUPPORT	5,529,999	10.37	5,880,670	10.68	6,086,711	11.21
OTHER SUPPORT ACTIVITIES						
42 Food	699,676	1.31	620,000	1.13	510,000	0.94
44 Operation	818,815	1.54	737,100	1.34	675,000	1.24
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,291,776	2.42	1,033,676	1.88	1,386,214	2.55
53 Maintnce	375,608	0.70	391,219	0.71	397,711	0.73
56 Insurance	43,025	0.08	70,000	0.13	0	0.00
59 Transfers	-258,366	-0.48	0	0.00	0	0.00
62 Grnd Mnt	318,228	0.60	323,835	0.59	313,454	0.58
63 Oper Bldg	1,874,799	3.52	1,865,612	3.39	1,803,647	3.32
64 Maintnce	993,526	1.86	1,252,272	2.27	879,502	1.62
65 Utilities	1,045,210	1.96	998,900	1.81	967,000	1.78
67 Bldg Secu	30,996	0.06	30,000	0.05	0	0.00
68 Insurance	460,253	0.86	500,000	0.91	375,000	0.69
72 Info Sys	470,545	0.88	416,587	0.76	644,869	1.19
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	19,641	0.04	14,591	0.03	21,414	0.04
75 Mtr Pool	9,888	0.02	5,000	0.01	5,000	0.01
83 Interest	0	0.00	0	0.00	0	0.00

Port Angeles School District No.121

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	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	8,193,619	15.37	8,258,792	14.99	7,978,811	14.69
UNIT ADMINISTRATION						
23 Princ Off	3,207,485	6.02	3,088,296	5.61	3,223,369	5.94
TOTAL UNIT ADMINISTRATION	3,207,485	6.02	3,088,296	5.61	3,223,369	5.94
CENTRAL ADMINISTRATION						
11 Bd of Dir	57,864	0.11	92,500	0.17	83,500	0.15
12 Supt Off	360,985	0.68	368,156	0.67	354,533	0.65
13 Busns Off	921,417	1.73	981,855	1.78	771,151	1.42
14 HR	523,426	0.98	486,368	0.88	481,086	0.89
15 Pblc Rltn	114,667	0.22	118,759	0.22	164,170	0.30
21 Supv Inst	1,091,159	2.05	1,402,839	2.55	1,716,961	3.16
41 Supervisn	81,013	0.15	80,000	0.15	80,000	0.15
51 Supervisn	298,985	0.56	295,535	0.54	303,570	0.56
61 Supv Bldg	208,897	0.39	205,837	0.37	209,372	0.39
TOTAL CENTRAL ADMINISTRATION	3,658,414	6.86	4,031,849	7.32	4,164,343	7.67
TOTAL EXPENDITURES	53,322,575	100.00	55,081,958	100.00	54,310,155	100.00

Port Angeles School District No. 121

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
TEACHING ACTIVITIES				
27 Teaching	222.367	83.76	58.042	35.52
28 Extracurricular	0.500	0.19	0.674	0.41
TOTAL TEACHING ACTIVITIES	222.867	83.95	58.716	35.93
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.549	1.56
24 Guidance and Counseling	11.000	4.14	2.634	1.61
25 Pupil Management and Safety	0.000	0.00	5.040	3.08
26 Health/Related Services	10.000	3.77	6.597	4.04
31 InstProDev	2.160	0.81	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	3.000	1.84
34 Professional Learning - State	0.600	0.23	0.000	0.00
TOTAL TEACHING SUPPORT	23.760	8.95	19.820	12.13
OTHER SUPPORT ACTIVITIES				
52 Operations	XXXXX	XXXXX	13.144	8.04
53 Maintenance	XXXXX	XXXXX	3.000	1.84
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	1.84
63 Operation of Buildings	XXXXX	XXXXX	21.750	13.31
64 Maintenance	XXXXX	XXXXX	6.000	3.67
72 Information Systems	0.000	0.00	2.300	1.41
74 Warehousing and Distribution	0.000	0.00	0.253	0.15
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	49.447	30.26
UNIT ADMINISTRATION				
23 Principal's Office	13.000	4.90	14.023	8.58
TOTAL UNIT ADMINISTRATION	13.000	4.90	14.023	8.58
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.38	1.000	0.61
13 Business Office	0.000	0.00	6.050	3.70
14 Human Resources	1.000	0.38	2.000	1.22
15 Public Relations	0.000	0.00	1.625	0.99
21 Supervision - Instruction	3.840	1.45	6.046	3.70
51 Supervision - Transportation	0.000	0.00	3.000	1.84

Port Angeles School District No. 121

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
61 Supervision - Building	0.000	0.00	1.700	1.04
TOTAL CENTRAL ADMINISTRATION	5.840	2.20	21.421	13.11
TOTAL FTE STAFF	265.467	100.00	163.427	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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	74,623	60,100	57,000
200 Athletics	80,585	130,617	60,000
300 Classes	10,419	6,000	6,000
400 Clubs	166,899	200,000	75,000
600 Private Moneys	25,369	12,800	25,000
A. TOTAL REVENUES	357,895	409,517	223,000
EXPENDITURES			
100 General Student Body	49,562	5,000	50,000
200 Athletics	123,269	174,779	90,600
300 Classes	9,589	7,000	0
400 Clubs	177,169	176,115	104,500
600 Private Moneys	23,168	12,971	70,000
B. TOTAL EXPENDITURES	382,756	375,865	315,100
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-24,862	33,652	-92,100
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	488,121	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.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	425,000	510,000
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	488,121	425,000	510,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	463,260	458,652	417,900
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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	463,260	458,652	417,900

Port Angeles School District No.121

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,677	0	0
2000 Local Nontax Support	850	3,000	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	3,528	3,000	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)	3,528	3,000	500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	37,401	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	40,000	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	37,401	40,000	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	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	43,000	500

Port Angeles School District No.121

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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	40,929	43,000	500

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	2,677	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	2,677	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	850	3,000	500
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	850	3,000	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)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,528	3,000	500

Port Angeles School District No.121

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	5,880,000
2000 Local Nontax Support	14,352	60,000	8,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	44,240	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	58,593	60,000	5,888,000
EXPENDITURES			
10 Sites	0	400,000	0
20 Buildings	17,570	125,000	1,000,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	560,000
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	17,570	525,000	1,560,000
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)	41,023	-465,000	4,328,000
BEGINNING FUND BALANCE			
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

Port Angeles School District No.121

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	609,908	650,000	450,000
G.L.890 Unassigned Fund Balance	650,931	0	0
F. TOTAL BEGINNING FUND BALANCE	609,908	650,000	450,000
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.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	650,931	185,000	4,778,000
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	650,931	185,000	4,778,000

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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	0	0	5,880,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	5,880,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	14,352	10,000	8,000
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	0	50,000	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	14,352	60,000	8,000
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	44,240	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	44,240	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Port Angeles School District No.121

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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
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
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
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	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)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	58,593	60,000	5,888,000

Port Angeles School District No.121

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	6,951	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	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	179,287	150,000	150,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	186,238	150,000	150,000

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	186,238	150,000	150,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	285,925	150,000	200,000
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	285,925	150,000	200,000
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)	-99,687	0	-50,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	420,230	161,000	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	0	0	0
G.L.890 Unassigned Fund Balance		0	50,000
H. TOTAL BEGINNING FUND BALANCE	420,230	161,000	50,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	161,000	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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	320,542	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	320,542	161,000	0

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.