

REPORT F196

Port Angeles School District No. 121

RUN DATE: 11/30/2020

E.S.D. 114

F-196 Annual Financial Statements

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COUNTY: 05 Clallam

Fiscal Year 2019-2020

ANNUAL FINANCIAL STATEMENTS

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NCES Object Expenditure Summary

District Expenditure Summary by Location

The Annual Financial Statements (Report F-196) for Port Angeles School District of Clallam County for the fiscal year ended August 31, 2020, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	52,883,263.79	243,500.57	1,251.39	9,080.26	147,107.98	0.00	53,284,203.99
Total Expenditures	53,618,469.70	226,097.23	0.00	211,965.31	121,711.28	0.00	54,178,243.52
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-735,205.91	17,403.34	1,251.39	-202,885.05	25,396.70	0.00	-894,039.53
Beginning Total Fund Balance	5,483,510.72	463,259.50	40,928.65	650,931.13	320,542.48	0.00	6,959,172.48
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	4,748,304.81	480,662.84	42,180.04	448,046.08	345,939.18	0.00	6,065,132.95

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,737,606.57	14,241.64	0.00	0.00	0.00	0.00	1,751,848.21
Minus Warrants Outstanding	-1,699,073.55	-4,865.77	0.00	0.00	0.00	0.00	-1,703,939.32
Taxes Receivable	2,443,413.28		231.63	0.00	0.00		2,443,644.91
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	558,562.73	0.00	0.00	0.00	0.00	0.00	558,562.73
Accounts Receivable	17,134.37	0.00	0.00	0.00	0.00	0.00	17,134.37
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	94,071.87	0.00		0.00			94,071.87
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	4,751,205.35	492,610.80	42,180.04	484,006.27	345,939.18	0.00	6,115,941.64
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,902,920.62	501,986.67	42,411.67	484,006.27	345,939.18	0.00	9,277,264.41
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	7,902,920.62	501,986.67	42,411.67	484,006.27	345,939.18	0.00	9,277,264.41
LIABILITIES							
Accounts Payable	675,849.87	21,323.83	0.00	35,960.19	0.00	0.00	733,133.89
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	4,399.25	0.00		0.00			4,399.25
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	680,249.12	21,323.83	0.00	35,960.19	0.00	0.00	737,533.14
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	30,953.41	0.00	0.00	0.00	0.00	0.00	30,953.41
Unavailable Revenue - Taxes Receivable	2,443,413.28		231.63	0.00	0.00		2,443,644.91
TOTAL DEFERRED INFLOWS OF RESOURCES	2,474,366.69	0.00	231.63	0.00	0.00	0.00	2,474,598.32
FUND BALANCE:							
Nonspendable Fund Balance	94,071.87	0.00	0.00	0.00	0.00	0.00	94,071.87
Restricted Fund Balance	151,851.26	480,662.84	42,180.04	0.00	0.00	0.00	674,694.14
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	448,046.08	345,939.18	0.00	793,985.26

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	4,502,381.68	0.00	0.00	0.00	0.00	0.00	4,502,381.68
TOTAL FUND BALANCE	4,748,304.81	480,662.84	42,180.04	448,046.08	345,939.18	0.00	6,065,132.95
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	7,902,920.62	501,986.67	42,411.67	484,006.27	345,939.18	0.00	9,277,264.41

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	5,868,810.61	243,500.57	1,251.39	8,395.26	3,745.96		6,125,703.79
State	42,329,532.42		0.00	685.00	143,362.02		42,473,579.44
Federal	4,653,942.28		0.00	0.00	0.00		4,653,942.28
Other	30,978.48			0.00	0.00	0.00	30,978.48
TOTAL REVENUES	52,883,263.79	243,500.57	1,251.39	9,080.26	147,107.98	0.00	53,284,203.99
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	27,655,854.16						27,655,854.16
Special Education	8,384,118.29						8,384,118.29
Vocational Education	2,263,088.27						2,263,088.27
Skill Center	0.00						0.00
Compensatory Programs	3,835,891.20						3,835,891.20
Other Instructional Programs	877,279.19						877,279.19
Community Services	19,396.07						19,396.07
Support Services	10,455,222.94						10,455,222.94
Student Activities/Other		226,097.23				0.00	226,097.23
CAPITAL OUTLAY:							0.00
Sites				18,583.51			18,583.51
Building				53,781.02			53,781.02
Equipment				139,600.78			139,600.78
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					121,711.28		121,711.28
Sales and Lease				0.00			0.00
Other	127,619.58						127,619.58
DEBT SERVICE:							0.00
Principal	0.00		0.00	0.00	0.00		0.00
Interest and Other Charges	0.00		0.00	0.00	0.00		0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	53,618,469.70	226,097.23	0.00	211,965.31	121,711.28	0.00	54,178,243.52
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	-735,205.91	17,403.34	1,251.39	-202,885.05	25,396.70	0.00	-894,039.53
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-735,205.91	17,403.34	1,251.39	-202,885.05	25,396.70	0.00	-894,039.53
BEGINNING TOTAL FUND BALANCE	5,483,510.72	463,259.50	40,928.65	650,931.13	320,542.48	0.00	6,959,172.48
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,748,304.81	480,662.84	42,180.04	448,046.08	345,939.18	0.00	6,065,132.95

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	182,899.99	5,685,910.62	5,868,810.61
State	41,636,528.12	693,004.30	42,329,532.42
Federal	4,050,313.03	603,629.25	4,653,942.28
Other	30,978.48	0.00	30,978.48
TOTAL REVENUES	45,900,719.62	6,982,544.17	52,883,263.79
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	24,427,533.34	3,228,320.82	27,655,854.16
Special Education	8,268,773.14	115,345.15	8,384,118.29
Vocational Education	2,224,547.81	38,540.46	2,263,088.27
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,824,678.01	11,213.19	3,835,891.20
Other Instructional Programs	741,128.53	136,150.66	877,279.19
Community Services	19,396.07	0.00	19,396.07
Support Services	9,308,121.20	1,147,101.74	10,455,222.94
CAPITAL OUTLAY:			
Other	127,619.58	0.00	127,619.58
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	48,941,797.68	4,676,672.02	53,618,469.70
REVENUES OVER (UNDER) EXPENDITURES:	-3,041,078.06	2,305,872.15	-735,205.91
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES):	0.00	0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,041,078.06	2,305,872.15	-735,205.91
BEGINNING TOTAL FUND BALANCE	5,483,510.72	0.00	5,483,510.72
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,442,432.66	2,305,872.15	4,748,304.81

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	6,430,538.00	5,868,810.61	-561,727.39
State	44,459,174.00	42,329,532.42	-2,129,641.58
Federal	4,703,771.00	4,653,942.28	-49,828.72
Other	0.00	30,978.48	30,978.48
TOTAL REVENUES	55,593,483.00	52,883,263.79	-2,710,219.21
EXPENDITURES			
CURRENT:			
Regular Instruction	28,083,433.00	27,655,854.16	427,578.84
Special Education	8,283,940.00	8,384,118.29	-100,178.29
Vocational Education	2,282,896.00	2,263,088.27	19,807.73
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,534,398.00	3,835,891.20	-301,493.20
Other Instructional Programs	1,937,788.00	877,279.19	1,060,508.81
Community Services	47,600.00	19,396.07	28,203.93
Support Services	10,711,903.00	10,455,222.94	256,680.06
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	200,000.00	127,619.58	72,380.42
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	55,081,958.00	53,618,469.70	1,463,488.30
REVENUES OVER (UNDER) EXPENDITURES	511,525.00	-735,205.91	-1,246,730.91

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	511,525.00	-735,205.91	-1,246,730.91
BEGINNING TOTAL FUND BALANCE	4,908,753.00	5,483,510.72	574,757.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,420,278.00	4,748,304.81	-671,973.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	409,517.00	243,500.57	-166,016.43
State			
Federal			
Other			
TOTAL REVENUES	409,517.00	243,500.57	-166,016.43
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	375,865.00	226,097.23	149,767.77
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	375,865.00	226,097.23	149,767.77
REVENUES OVER (UNDER) EXPENDITURES	33,652.00	17,403.34	-16,248.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	33,652.00	17,403.34	-16,248.66
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	425,000.00	463,259.50	38,259.50
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	458,652.00	480,662.84	22,010.84

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,000.00	1,251.39	-1,748.61
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	3,000.00	1,251.39	-1,748.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00
REVENUES OVER (UNDER) EXPENDITURES	3,000.00	1,251.39	-1,748.61

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	3,000.00	1,251.39	-1,748.61
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	40,000.00	40,928.65	928.65
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	43,000.00	42,180.04	-819.96

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	60,000.00	8,395.26	-51,604.74
State	0.00	685.00	685.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	60,000.00	9,080.26	-50,919.74
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	400,000.00	18,583.51	381,416.49
Building	125,000.00	53,781.02	71,218.98
Equipment	0.00	139,600.78	-139,600.78
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	525,000.00	211,965.31	313,034.69
REVENUES OVER (UNDER) EXPENDITURES	-465,000.00	-202,885.05	262,114.95
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-465,000.00	-202,885.05	262,114.95
BEGINNING TOTAL FUND BALANCE	650,000.00	650,931.13	931.13
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	185,000.00	448,046.08	263,046.08

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	0.00	3,745.96	3,745.96
State	150,000.00	143,362.02	-6,637.98
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	150,000.00	147,107.98	-2,892.02
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	150,000.00	121,711.28	28,288.72
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	150,000.00	121,711.28	28,288.72

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	25,396.70	25,396.70
OTHER FINANCING SOURCES (USES)	25,396.70	25,396.70	25,396.70
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0.00	25,396.70	25,396.70
BEGINNING TOTAL FUND BALANCE	161,000.00	320,542.48	159,542.48
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	161,000.00	345,939.18	184,939.18

August 31, 2020

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	1,800,540.82	244,087.27	457,413.00	1,587,215.09	222,210.11
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	7,984,298.00	0.00	585,909.00	7,398,389.00	
Net Pension Liabilities TRS 2/3	1,952,812.00	2,781,831.00	0.00	4,734,643.00	
Net Pension Liabilities SERS 2/3	792,235.00	829,401.00	0.00	1,621,636.00	
Net Pension Liabilities PERS 1	2,370,937.00	0.00	392,787.00	1,978,150.00	
Total Long-Term Liabilities	14,900,822.82	3,855,319.27	1,436,109.00	17,320,033.09	222,210.11

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	5,310,155.98	734.75	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	10,762.33	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	5,320,918.31	734.75	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	30,391.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	6,600.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	41,214.69			
2298 School Food Services--Sales of Goods, Supplies, and Services	182,899.99			
2300 Investment Earnings	69,773.45	516.64	8,395.26	3,745.96
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	150,503.56		0.00	0.00
2600 Fines and Damages	1,249.31		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	28,439.57	0.00	0.00	0.00
2800 Insurance Recoveries	4,375.00		0.00	0.00
2900 Local Support Nontax, Unassigned	32,445.73	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	547,892.30	516.64	8,395.26	3,745.96
STATE, GENERAL PURPOSE				
3100 Apportionment	31,148,585.59			
3121 Special Education - General Apportionment	1,123,486.71			
3300 Local Effort Assistance	480,985.92			
3600 State Forests	212,018.38	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	32,965,076.60	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	5,010,598.80			
4122 Special Education - Infants and Toddlers - State	172,226.04			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			685.00	
4139 Career Launch	0.00			
4155 Learning Assistance	2,022,525.33			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	147,967.21			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	96,472.32			
4174 Highly Capable	105,497.74			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	62,224.20			
4199 Transportation - Operations	1,745,797.59			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	1,146.59		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				143,362.02
4000 TOTAL STATE, SPECIAL PURPOSE	9,364,455.82		685.00	143,362.02
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	79,800.86	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	27,906.80			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	152,534.52	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	260,242.18	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	232,746.96			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	807,395.08			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	25,012.92			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,379,736.51			
6152 Other Title, ESEA Fed	209,182.41			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	18,004.09			
6189 Other Community Services	325,382.98			
6198 School Food Services	718,753.64			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	78,839.02		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	88,484.01			
6276 Targeted Assistance-ESSER	95,299.73			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	136,637.43		0.00	0.00
6310 Medicaid Administrative Match	77,324.51			
6321 Special Education - Medicaid Reimbursement	122,579.81			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	78,321.00			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,393,700.10		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	5,640.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	25,338.48			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	30,978.48		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	52,883,263.79	1,251.39	9,080.26	147,107.98

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	27,509,684.80	11 Bd of Dir	161,147.20	0 Debit Transfer	154,234.91
02 ALE	194,646.09	12 Supt Off	398,692.05	1 Credit Transfer	-154,234.91
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	951,809.82	2 Cert. Salaries	22,845,471.49
21 Sp Ed, Sup, St	7,431,868.43	14 HR	430,225.89	3 Class. Salaries	9,336,722.49
22 Sp Ed, Infants and Toddlers, State	167,189.16	15 Pblc Rltn	128,062.39	4 Employee Benefits	12,906,432.51
24 Sp Ed, Sup, Fed	770,497.70	21 Supv Inst	1,191,814.79	5 Supplies / Materials	2,177,497.34
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	212,460.69	7 Purchased Services	6,105,631.31
26 Sp Ed, Inst, St	0.00	23 Princ Off	3,136,951.32	8 Travel	119,094.98
29 Sp Ed, Oth, Fed	14,563.00	24 Guid/Coun	1,426,773.33	9 Capital Outlay	127,619.58
31 Voc, Basic, St	1,787,441.21	25 Pupil M/S	396,823.27	TOTAL ALL OBJECTS	53,618,469.70
34 MidSchCar/Tec	440,081.36	26 Health	2,380,490.84		
38 Voc, Fed	35,565.70	27 Teaching	31,961,038.24		
39 Voc, Other	0.00	28 Extracur	893,202.07		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	0.00		
46 Skill Cntr, Fed	0.00	31 InstProDev	528,055.86		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	379,111.12		
51 ESEA Disadvantaged, Fed	1,314,210.76	33 Curriculum	385,031.62		
52 Other Title, ESEA, Fed	202,866.73	34 Pro Learn	234,508.43		
53 ESEA Migrant, Federal	0.00	41 Supervisn	69,863.78		
54 Read First, Fed	0.00	42 Food	568,958.63		
55 LAP	1,969,981.38	44 Operation	694,199.46		
56 St In, Ctr/Hm, D	0.00	49 Transfers	0.00		
57 St In, N/D, Fed	0.00	51 Supervisn	302,912.37		
58 Sp/Plt Pgm, St	133,030.39	52 Operation	1,297,314.08		
59 Inst. JAJ	0.00	53 Maintnce	380,484.49		
61 Head Start, Fed	0.00	56 Insurance	38,967.41		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-144,326.79		
64 LEP, Fed	0.00	61 Supv Bldg	217,270.18		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
65 Tran Biling, St	127,317.93	62 Grnd Mnt	302,356.70		
67 Ind Ed, Fd, JOM	0.00	63 Oper Bldg	1,870,149.74		
68 Ind Ed, Fd, ED	88,484.01	64 Maintnce	923,391.87		
69 Comp, Othr	0.00	65 Utilities	966,976.78		
71 Traffic Safety	0.00	67 Bldg Secu	914.46		
73 Summer School	0.00	68 Insurance	415,541.59		
74 Highly Capable	503,281.27	72 Info Sys	493,810.98		
75 Prof Dev, State	0.00	73 Printing	0.00		
76 Target Asst, Fed	0.00	74 Warehouse	19,447.45		
78 Yth Trg Pm, Fed	0.00	75 Mtr Pool	4,037.59		
79 Inst Pgm, Othr	373,997.92	83 Interest	0.00		
81 Public Radio/TV	0.00	84 Principal	0.00		
86 Comm Schools	0.00	85 Debt Expn	0.00		
88 Child Care	19,396.07	91 Publ Actv	0.00		
89 Othr Comm Srv	0.00	TOTAL ALL ACTIVITIES	53,618,469.70		
97 Distwide Suppt	7,345,388.43				
98 Schl Food Serv	1,313,625.80				
99 Pupil Transp	1,875,351.56				
TOTAL ALL PROGRAMS	53,618,469.70				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	21,126,461.83
2120	Salaries of Temporary EEs & Subs	360,210.21
2130	Non contracted Salaries	238,291.54
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	732,202.11
2160	Other Salaries	280,407.80
2170	Other Salaries NBCT	107,898.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	8,066,626.31
3120	Salaries of Temporary EEs & Subs	314,077.22
3130	Extra Time	496,251.90
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	279,397.81
3160	Other Salaries	180,369.25

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	5,325.55
4213	Group Insurance-Classified	4,981.36
4222	Federally Mandated Insurance-Certificate	1,707,034.95
4223	Federally Mandated Insurance-Classified	700,834.49
4232	Retirement Contribution - Certificated	589,226.74
4233	Retirement Contribution - Classified	193,092.31
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	18,371.29
4263	Unemployment Compensation - Classified	974,967.26

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	86,538.01
4273	Worker's Compensation - Classified	3,014,860.45
4282	Health Benefits - Certificated	3,003,334.03
4283	Health Benefits - Classified	2,568,619.61
4292	Other Employee Benefits - Certificated	27,906.84
4293	Other Employee Benefits - Classified	11,339.62

Supplies, Non-Capital		Amount
5610	General Supplies	1,398,954.92
5626	Motor Vehicle Fuel	144,276.80
5630	Food	0.00
5640	Books and Periodicals	310,716.43
5650	Supplies - Technology Related	323,549.19

Purchased Services		Amount
7310	Office and Administrative Services	1,479.18
7311	Election Fees	86,130.59
7320	Professional Educational Services	1,108.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	57,629.67
7340	Other Professional Purchased Services	1,664,555.72
7341	Legal Services for District support	9,161.00
7342	Audit Services	31,258.48
7343	Other Legal Services	10,709.50
7350	Technical Services	100,968.61
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	8,846.74
7410	Utility Services	163,256.15

	Purchased Services	Amount
7420	Cleaning Services	63,726.41
7431	Non-Technology-Related Repair and Maintenance	129,156.29
7432	Technology-Related Repair and Maintenance	48,909.88
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	11,827.43
7443	Rentals of Computers and Related Equipment	4,269.66
7450	Contractor Services (renovating, remodeling)	7,924.80
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	454,509.00
7530	Communications	97,704.00
7540	Advertising	10,051.11
7550	Printing and Binding	19,697.63
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	437,700.78
7569	Tuition - Other	758,097.70
7570	Food Service Management (FSMC)	725,037.59
7580	Travel - Registration and Entrance	51,971.61
7591	Services Purchased from another School District or ESD Within the State	182,619.15
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	611,373.43
7623	Bottled Gas	22,463.38
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	333,487.82
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	119,094.98

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	685.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	84.09
9734	Technology-Related Hardware	61,089.15
9735	Technology-Related Software	0.00
9739	Other Equipment	65,761.34
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	53,618,469.70
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<u>Instructional Location</u>	<u>Amount</u>
Dry Creek Elementary	3,433,741.35
Franklin Elementary	4,722,036.30
Hamilton Elementary	3,522,570.74
Jefferson Elementary	3,260,378.71
Lincoln High School	853,649.95
Port Angeles High School	10,684,141.60
Roosevelt Elementary School	5,526,777.27
Special Education	0.00
Stevens Middle School	5,434,171.82
TOTAL INSTRUCTIONAL LOCATIONS	37,437,467.74
TOTAL NON-INSTRUCTIONAL LOCATIONS	16,181,001.96
TOTAL DISTRICT EXPENDITURES	53,618,469.70