

REPORT F196

Port Angeles School District No. 121

RUN: 11/20/2019 9:22:29 AM

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 05 Clallam

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2018-2019

CERTIFICATION

The Annual Financial Statements (Report F-196) for Port Angeles School District No. 121 of Clallam County for the fiscal year ended August 31, 2019, 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, 2018-August 31, 2019

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

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	54,745,154.46	357,894.63	3,527.69	58,592.72	186,237.98	0.00	55,351,407.48
Total Expenditures	53,322,574.87	382,756.30	0.00	17,569.90	285,925.43	0.00	54,008,826.50
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,422,579.59	-24,861.67	3,527.69	41,022.82	-99,687.45	0.00	1,342,580.98
Beginning Total Fund Balance	4,060,931.13	488,121.17	37,400.96	609,908.31	420,229.93	0.00	5,616,591.50
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending 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

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Balance Sheet

COUNTY: 05 Clallam

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,541,670.45	114,506.16	0.00	0.00	0.00	0.00	1,656,176.61
Minus Warrants Outstanding	-1,411,317.95	-94,436.03	0.00	0.00	-143,606.21	0.00	-1,649,360.19
Taxes Receivable	2,251,848.61		882.83	0.00	0.00		2,252,731.44
Due From Other Funds	445.00	3,246.53	0.00	17,740.96	0.00	0.00	21,432.49
Due From Other Governmental Units	91,196.23	0.00	0.00	0.00	0.00	0.00	91,196.23
Accounts Receivable	2,838.12	0.00	0.00	0.00	0.00	0.00	2,838.12
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	5,968.77	0.00			0.00	0.00	5,968.77
Investments	5,817,631.46	447,804.26	40,928.65	669,150.36	464,148.69	0.00	7,439,663.42
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	8,394,352.56	471,120.92	41,811.48	686,891.32	320,542.48	0.00	9,914,718.76
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	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 OUTFLOW OF RESOURCES	8,394,352.56	471,120.92	41,811.48	686,891.32	320,542.48	0.00	9,914,718.76
LIABILITIES:							
Accounts Payable	513,288.48	7,416.42	0.00	35,960.19	0.00	0.00	556,665.09
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	70,019.81	0.00		0.00			70,019.81
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 05 Clallam

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	38,040.29	0.00		0.00			38,040.29
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	20,987.49	445.00	0.00	0.00	0.00	0.00	21,432.49
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	642,336.07	7,861.42	0.00	35,960.19	0.00	0.00	686,157.68
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	16,657.16	0.00	0.00	0.00	0.00	0.00	16,657.16
Unavailable Revenue - Taxes Receivable	2,251,848.61		882.83	0.00	0.00		2,252,731.44
TOTAL DEFERRED INFLOWS OF RESOURCES	2,268,505.77	0.00	882.83	0.00	0.00	0.00	2,269,388.60
FUND BALANCE:							
Nonspendable Fund Balance	120,456.59	0.00	0.00	0.00	0.00	0.00	120,456.59
Restricted Fund Balance	375,503.55	463,259.50	40,928.65	0.00	0.00	0.00	879,691.70
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	650,931.13	320,542.48	0.00	971,473.61
Unassigned Fund Balance	4,987,550.58	0.00	0.00	0.00	0.00	0.00	4,987,550.58
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
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	8,394,352.56	471,120.92	41,811.48	686,891.32	320,542.48	0.00	9,914,718.76

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 05 Clallam

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	7,765,002.48	357,894.63	3,527.69	14,352.24	6,951.16		8,147,728.20
State	42,333,820.83		0.00	44,240.48	179,286.82		42,557,348.13
Federal	4,631,229.33		0.00	0.00	0.00		4,631,229.33
Other	15,101.82			0.00	0.00	0.00	15,101.82
TOTAL REVENUES	54,745,154.46	357,894.63	3,527.69	58,592.72	186,237.98	0.00	55,351,407.48
EXPENDITURES:							
CURRENT:							
Regular Instruction	28,041,152.11						28,041,152.11
Special Education	7,886,327.62						7,886,327.62
Vocational Education	1,975,728.84						1,975,728.84
Skill Center	0.00						0.00
Compensatory Programs	3,564,066.37						3,564,066.37
Other Instructional Programs	960,430.61						960,430.61
Community Services	42,163.41						42,163.41
Support Services	10,683,316.89						10,683,316.89
Student Activities/Other		382,756.30				0.00	382,756.30
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				17,569.90			17,569.90
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					285,925.43		285,925.43
Sales and Lease				0.00			0.00
Other	169,389.02						169,389.02
DEBT SERVICE:							
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
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	53,322,574.87	382,756.30	0.00	17,569.90	285,925.43	0.00	54,008,826.50
REVENUES OVER (UNDER) EXPENDITURES	1,422,579.59	-24,861.67	3,527.69	41,022.82	-99,687.45	0.00	1,342,580.98
OTHER FINANCING SOURCES (USES):							

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 05 Clallam

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
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	1,422,579.59	-24,861.67	3,527.69	41,022.82	-99,687.45	0.00	1,342,580.98
BEGINNING TOTAL FUND BALANCE	4,060,931.13	488,121.17	37,400.96	609,908.31	420,229.93	0.00	5,616,591.50
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING 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

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

General Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,084,722.00	7,765,002.48	680,280.48
State	41,707,204.00	42,333,820.83	626,616.83
Federal	5,104,094.00	4,631,229.33	-472,864.67
Other	5,000.00	15,101.82	10,101.82
TOTAL REVENUES	53,901,020.00	54,745,154.46	844,134.46
EXPENDITURES			
CURRENT:			
Regular Instruction	26,316,960.00	28,041,152.11	-1,724,192.11
Special Education	7,768,221.00	7,886,327.62	-118,106.62
Vocational Education	1,949,697.00	1,975,728.84	-26,031.84
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,652,243.00	3,564,066.37	88,176.63
Other Instructional Programs	2,854,160.00	960,430.61	1,893,729.39
Community Services	47,500.00	42,163.41	5,336.59
Support Services	10,927,371.00	10,683,316.89	244,054.11
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	142,600.00	169,389.02	-26,789.02
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	53,658,752.00	53,322,574.87	336,177.13
REVENUES OVER (UNDER) EXPENDITURES	242,268.00	1,422,579.59	1,180,311.59

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

General Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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	242,268.00	1,422,579.59	1,180,311.59
BEGINNING TOTAL FUND BALANCE	4,060,931.00	4,060,931.13	0.13
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,303,199.00	5,483,510.72	1,180,311.72

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Associated Student Body Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	750,450.00	357,894.63	-392,555.37
State			
Federal			
Other			
TOTAL REVENUES	750,450.00	357,894.63	-392,555.37
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	874,900.00	382,756.30	492,143.70
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	874,900.00	382,756.30	492,143.70
REVENUES OVER (UNDER) EXPENDITURES	-124,450.00	-24,861.67	99,588.33

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Associated Student Body Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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)	-124,450.00	-24,861.67	99,588.33
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	300,000.00	488,121.17	188,121.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	175,550.00	463,259.50	287,709.50

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	35,000.00	3,527.69	-31,472.31
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	35,000.00	3,527.69	-31,472.31
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	 35,000.00	 3,527.69	 -31,472.31

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Debt Service Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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) EXPENDITURES AND OTHER FINANCING USES	35,000.00	3,527.69	-31,472.31
BEGINNING TOTAL FUND BALANCE	36,000.00	37,400.96	1,400.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	71,000.00	40,928.65	-30,071.35

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Capital Projects Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	60,000.00	14,352.24	-45,647.76
State	0.00	44,240.48	44,240.48
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	60,000.00	58,592.72	-1,407.28
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	0.00	0.00	0.00
Building	525,000.00	17,569.90	507,430.10
Equipment	0.00	0.00	0.00
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			

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Capital Projects Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
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	525,000.00	17,569.90	507,430.10
REVENUES OVER (UNDER) EXPENDITURES	-465,000.00	41,022.82	506,022.82
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	41,022.82	506,022.82
BEGINNING TOTAL FUND BALANCE	525,000.00	609,908.31	84,908.31
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	60,000.00	650,931.13	590,931.13

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Transportation Vehicle Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	400,000.00	6,951.16	-393,048.84
State	120,000.00	179,286.82	59,286.82
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	520,000.00	186,237.98	-333,762.02
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	570,000.00	285,925.43	284,074.57
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	570,000.00	285,925.43	284,074.57

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-50,000.00	-99,687.45	-49,687.45
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	-50,000.00	-99,687.45	-49,687.45
BEGINNING TOTAL FUND BALANCE	300,000.00	420,229.93	120,229.93
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	250,000.00	320,542.48	70,542.48

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Statement Of Fiduciary Net Position

COUNTY: 05 Clallam

Fiduciary Funds

August 31, 2019

	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

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Statement of Changes in Fiduciary Net Position

COUNTY: 05 Clallam

Fiduciary Funds

For the Year Ended August 31, 2019

	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

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Schedule of Long-Term Liabilities

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	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	1,631,383.28	354,095.58	184,938.04	1,800,540.82	277,967.04
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	9,767,833.00	0.00	1,783,535.00	7,984,298.00	
Net Pension Liabilities TRS 2/3	1,515,377.00	437,435.00	0.00	1,952,812.00	
Net Pension Liabilities SERS 2/3	1,028,693.00	0.00	236,458.00	792,235.00	
Net Pension Liabilities PERS 1	2,719,427.00	0.00	348,490.00	2,370,937.00	
Total Long-Term Liabilities	16,662,713.28	791,530.58	2,553,421.04	14,900,822.82	277,967.04

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	6,852,702.52	2,677.43	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	755.71	0.00	0.00	0.00
1500 Timber Excise Tax	13,060.30	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	6,866,518.53	2,677.43	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	57,221.00			
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	15,661.25		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	987.00			
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	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	273,011.45			
2300 Investment Earnings	163,148.25	850.26	14,352.24	6,951.16
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	114,868.20		0.00	0.00
2600 Fines and Damages	878.31		0.00	0.00
2700 Rentals and Leases	43,139.02	0.00	0.00	0.00
2800 Insurance Recoveries	111,872.38		0.00	0.00
2900 Local Support Nontax, Unassigned	67,747.79	0.00	0.00	0.00
2910 E-Rate	49,949.30		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	898,483.95	850.26	14,352.24	6,951.16
STATE, GENERAL PURPOSE				
3100 Apportionment	30,656,136.87			
3121 Special Education - General Apportionment	1,090,360.44			
3300 Local Effort Assistance	864,698.51			
3600 State Forests	480,450.96	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	33,091,646.78	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	17,423.77		0.00	0.00
4121 Special Education	4,780,677.76			
4122 Special Education - Infants and Toddlers - State	216,440.05			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			44,240.48	
4155 Learning Assistance	1,931,720.51			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	205,839.07			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	88,916.38			
4174 Highly Capable	103,303.17			
4188 Child Care	0.00			
4198 School Food Service	43,089.41			
4199 Transportation - Operations	1,841,717.72			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	13,046.21		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			

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
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				179,286.82
4000 TOTAL STATE, SPECIAL PURPOSE	9,242,174.05		44,240.48	179,286.82
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	106,213.51	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	45,007.30			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	170,700.90	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	321,921.71	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	933,991.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	40,772.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,155,244.60			
6152 Other Title, ESEA Fed	265,427.86			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	32,550.36			
6189 Other Community Services	0.00			
6198 School Food Services	1,103,876.59			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	70,121.05		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
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	118,442.35			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	185,992.93		0.00	0.00
6310 Medicaid Administrative Match	77,982.14			
6321 Special Education - Medicaid Reimbursement	220,618.92			
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			
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	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	104,287.82			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,309,307.62		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	7,905.00		0.00	

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
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	5,504.75			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	13,409.75		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	1,692.07			
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	1,692.07		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
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	54,745,154.46	3,527.69	58,592.72	186,237.98

E.S.D. 114

Program/Activity/Object Report

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	27,870,173.08	11 Bd of Dir	57,864.39	0 Debit Transfer	258,366.26
02 ALE	170,979.03	12 Supt Off	360,984.92	1 Credit Transfer	-258,366.26
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	921,416.63	2 Cert. Salaries	22,554,388.49
21 Sp Ed, Sup, St	6,654,336.25	14 HR	523,425.83	3 Class. Salaries	9,519,162.64
22 Sp Ed, Infants and Toddlers, State	208,937.13	15 Pblc Rltn	114,667.01	4 Employee Benefits	12,554,446.13
24 Sp Ed, Sup, Fed	1,008,804.86	21 Supv Inst	1,091,159.19	5 Supplies / Materials	1,961,981.07
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	225,964.11	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	3,207,485.06	7 Purchased Services	6,336,287.08
29 Sp Ed, Oth, Fed	14,249.38	24 Guid/Coun	1,371,053.45	8 Travel	226,920.44
31 Voc, Basic, St	1,785,914.24	25 Pupil M/S	360,734.79	9 Capital Outlay	169,389.02
34 MidSchCar/Tec	142,188.85	26 Health	2,270,647.41	TOTAL ALL OBJECTS	53,322,574.87
38 Voc, Fed	47,625.75	27 Teaching	31,589,631.46		
39 Voc, Other	.00	28 Extracur	1,031,837.45		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	.00		
46 Skill Cntr, Fed	.00	31 InstProDev	651,401.65		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	443,857.68		
51 ESEA Disadvantaged, Fed	1,112,416.56	33 Curriculum	206,339.52		
52 Other Title, ESEA, Fed	256,025.95	34 Prof Learn	111,589.80		
53 ESEA Migrant, Federal	.00	41 Supervisn	81,013.12		
54 Read First, Fed	.00	42 Food	699,675.51		
55 LAP	1,804,465.34	44 Operation	818,814.56		
56 St In, Ctr/Hm, D	.00	49 Transfers	.00		
57 St In, N/D, Fed	.00	51 Supervisn	298,985.49		
58 Sp/Plt Pgm, St	248,360.74	52 Operation	1,291,775.98		
59 Inst. JAJ	.00	53 Maintnce	375,608.15		
61 Head Start, Fed	.00	56 Insurance	43,025.09		
62 MS, Pro Dv, Fed	.00	59 Transfers	-258,366.26		
64 LEP, Fed	.00	61 Supv Bldg	208,897.34		
65 Tran Biling, St	125,714.28	62 Grnd Mnt	318,228.07		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	1,874,798.59		
68 Ind Ed, Fd, ED	91,800.48	64 Maintnce	993,525.99		
69 Comp, Othr	.00	65 Utilities	1,045,210.00		
		67 Bldg Secu	30,996.30		
		68 Insurance	460,252.91		

E.S.D. 114

Program/Activity/Object Report

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	513,638.41
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	446,792.20
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	42,163.41
89 Othr Comm Srv	.00
97 Distwide Suppt	7,469,346.81
98 Schl Food Serv	1,557,339.78
99 Pupil Transp	1,751,302.34
TOTAL ALL PROGRAMS	53,322,574.87

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	470,545.45
73 Printing	.00
74 Warehouse	19,640.71
75 Mtr Pool	9,887.52
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	53,322,574.87

E.S.D. 114

PROGRAM 01 - Basic Education

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	521,328.29	0.00		230,447.47	159,368.28	126,246.06	910.11	4,340.46	15.91	0.00
22 Lrn Resrc	225,964.11	0.00		37,132.71	98,821.55	80,461.72	7,455.65	2,092.48	0.00	0.00
23 Princ Off	3,207,485.06	0.00		1,481,517.41	818,118.67	844,266.39	25,637.82	33,558.68	4,386.09	0.00
24 Guid/Coun	1,279,252.97	0.00		718,811.73	190,535.22	355,715.73	8,740.77	3,874.76	1,574.76	0.00
25 Pupil M/S	268,237.84	0.00		0.00	162,611.68	105,626.16	0.00	0.00	0.00	0.00
26 Health	370,707.06	0.00		851.03	239,278.48	118,140.43	6,358.59	4,515.54	1,562.99	0.00
27 Teaching	20,291,083.60	34,122.02		13,553,825.60	269,208.19	5,081,432.87	260,902.55	1,075,793.95	15,798.42	0.00
28 Extracur	981,783.53	147,668.81		208,200.06	398,398.14	148,409.81	21,412.19	42,988.70	14,705.82	0.00
31 InstProDev	40,155.79	0.00		233.58	0.00	949.84	206.71	36,391.81	2,373.85	0.00
32 Inst Tech	393,019.81	0.00			242,146.62	91,355.47	28,924.45	30,593.27	0.00	0.00
33 Curriculum	206,300.39	0.00		36,667.57	0.00	8,545.80	161,087.02	0.00	0.00	0.00
34 Prof Learn	84,854.63	0.00		67,436.28		17,418.35	0.00	0.00	0.00	0.00
01 TOTAL	27,870,173.08	181,790.83		16,335,123.44	2,578,486.83	6,978,568.63	521,635.86	1,234,149.65	40,417.84	0.00

E.S.D. 114

PROGRAM 02 - Alternative Learning Experience

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
27 Teaching	170,270.32	0.00		88,545.20	0.00	33,589.47	0.00	48,135.65	0.00	0.00
34 Prof Learn	708.71	0.00		569.33		139.38	0.00	0.00	0.00	0.00
02 TOTAL	170,979.03	0.00		89,114.53	0.00	33,728.85	0.00	48,135.65	0.00	0.00

E.S.D. 114

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	219,926.16	0.00		94,606.17	64,441.73	58,514.58	1,367.89	720.00	275.79	0.00
26 Health	1,854,971.52	0.00		712,910.72	69,094.85	308,257.69	11,967.71	749,969.69	2,770.86	0.00
27 Teaching	4,486,477.80	6,008.47		1,174,814.46	1,802,958.85	1,471,161.94	17,949.37	12,339.59	1,245.12	0.00
31 InstProDev	80,409.78	0.00		57,813.77	0.00	22,175.80	0.00	0.00	420.21	0.00
34 Prof Learn	12,550.99	0.00		10,028.62		2,522.37	0.00	0.00	0.00	0.00
21 TOTAL	6,654,336.25	6,008.47		2,050,173.74	1,936,495.43	1,862,632.38	31,284.97	763,029.28	4,711.98	0.00

E.S.D. 114

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	3,318.97	0.00		0.00	2,319.15	999.82	0.00	0.00	0.00	0.00
27 Teaching	205,618.16	0.00		0.00	0.00	0.00	0.00	205,618.16	0.00	0.00
22 TOTAL	208,937.13	0.00		0.00	2,319.15	999.82	0.00	205,618.16	0.00	0.00

E.S.D. 114

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
27 Teaching	1,008,804.86	0.00		727,899.76	0.00	280,905.10	0.00	0.00	0.00	0.00
24 TOTAL	1,008,804.86	0.00		727,899.76	0.00	280,905.10	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
27 Teaching	14,249.38	0.00		10,410.34	0.00	3,839.04	0.00	0.00	0.00	0.00
29 TOTAL	14,249.38	0.00		10,410.34	0.00	3,839.04	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 31 - Vocational, Basic, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	177,869.10	1,028.24		78,123.39	28,908.81	33,449.91	31,670.16	3,178.04	1,510.55	0.00
27 Teaching	1,586,272.36	5,149.67		897,307.01	6,105.90	337,749.47	189,924.56	95,931.33	54,104.42	0.00
28 Extracur	16,432.23	0.00		13,320.00	0.00	3,112.23	0.00	0.00	0.00	0.00
34 Prof Learn	5,340.55	0.00		4,266.54		1,074.01	0.00	0.00	0.00	0.00
31 TOTAL	1,785,914.24	6,177.91		993,016.94	35,014.71	375,385.62	221,594.72	99,109.37	55,614.97	0.00

E.S.D. 114

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
27 Teaching	141,600.12	444.93		89,277.33	8,581.84	35,876.62	4,104.40	0.00	3,315.00	0.00
34 Prof Learn	588.73	0.00		465.67		123.06	0.00	0.00	0.00	0.00
34 TOTAL	142,188.85	444.93		89,743.00	8,581.84	35,999.68	4,104.40	0.00	3,315.00	0.00

E.S.D. 114

PROGRAM 38 - Vocational, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	365.57	0.00		0.00	0.00	0.00	0.00	0.00	365.57	0.00
27 Teaching	47,260.18	8,988.57		520.00	0.00	46.21	26,855.32	3,597.50	7,252.58	0.00
38 TOTAL	47,625.75	8,988.57		520.00	0.00	46.21	26,855.32	3,597.50	7,618.15	0.00

E.S.D. 114

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	30,382.03	0.00		0.00	19,293.58	9,316.08	798.50	390.00	583.87	0.00
26 Health	146.43	0.00		118.40	0.00	28.03	0.00	0.00	0.00	0.00
27 Teaching	885,006.28	21,302.62		344,328.81	206,923.63	231,611.13	48,131.89	29,358.11	3,350.09	0.00
31 InstProDev	196,881.82	116.47		130,312.28	784.30	44,306.38	2,112.56	9,176.34	10,073.49	0.00
51 TOTAL	1,112,416.56	21,419.09		474,759.49	227,001.51	285,261.62	51,042.95	38,924.45	14,007.45	0.00

E.S.D. 114

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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 Health	44,822.40	1,627.40		0.00	0.00	0.00	0.00	43,195.00	0.00	0.00
27 Teaching	46,101.51	10,707.64		16,415.81	0.00	4,201.77	7,815.76	0.00	6,960.53	0.00
31 InstProDev	165,102.04	175.27		104,423.07	211.14	34,782.39	1,800.60	18,434.13	5,275.44	0.00
52 TOTAL	256,025.95	12,510.31		120,838.88	211.14	38,984.16	9,616.36	61,629.13	12,235.97	0.00

E.S.D. 114

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	28,609.49	0.00		0.00	19,293.49	9,316.00	0.00	0.00	0.00	0.00
27 Teaching	1,602,757.23	475.57		698,953.06	375,756.18	425,531.50	89,188.71	9,795.76	3,056.45	0.00
31 InstProDev	168,479.88	0.00		75,857.67	132.42	27,333.06	2,387.32	27,912.00	34,857.41	0.00
34 Prof Learn	4,618.74	0.00		3,678.01		940.73	0.00	0.00	0.00	0.00
55 TOTAL	1,804,465.34	475.57		778,488.74	395,182.09	463,121.29	91,576.03	37,707.76	37,913.86	0.00

E.S.D. 114

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
25 Pupil M/S	33,217.91	0.00		0.00	22,521.31	10,653.21	0.00	0.00	43.39	0.00
27 Teaching	164,304.96	0.00		106,295.99	0.00	24,551.19	6,721.77	2,856.90	0.00	23,879.11
32 Inst Tech	50,837.87	0.00			0.00	0.00	0.00	0.00	0.00	50,837.87
58 TOTAL	248,360.74	0.00		106,295.99	22,521.31	35,204.40	6,721.77	2,856.90	43.39	74,716.98

E.S.D. 114

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
27 Teaching	125,103.05	0.00		89,516.00	0.00	32,805.78	1,759.45	162.00	859.82	0.00
34 Prof Learn	611.23	0.00		484.00		127.23	0.00	0.00	0.00	0.00
65 TOTAL	125,714.28	0.00		90,000.00	0.00	32,933.01	1,759.45	162.00	859.82	0.00

E.S.D. 114

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
24 Guid/Coun	91,800.48	0.00		0.00	59,579.62	32,220.86	0.00	0.00	0.00	0.00
68 TOTAL	91,800.48	0.00		0.00	59,579.62	32,220.86	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 74 - Highly Capable

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
27 Teaching	511,283.06	0.00		352,364.48	18,902.60	131,827.75	4,676.07	2,796.17	715.99	0.00
33 Curriculum	39.13	0.00		0.00	0.00	0.00	39.13	0.00	0.00	0.00
34 Prof Learn	2,316.22	0.00		1,846.66		469.56	0.00	0.00	0.00	0.00
74 TOTAL	513,638.41	0.00		354,211.14	18,902.60	132,297.31	4,715.20	2,796.17	715.99	0.00

E.S.D. 114

PROGRAM 79 - Instructional Programs, Other

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
21 Supv Inst	109,359.58	0.00		0.00	72,538.58	24,711.96	4,689.83	5,250.00	2,169.21	0.00
27 Teaching	303,438.59	20,033.56		10,587.76	162,957.86	39,094.35	41,527.88	14,204.76	15,032.42	0.00
28 Extracur	33,621.69	76.10		0.00	0.00	0.00	33,029.59	516.00	0.00	0.00
31 InstProDev	372.34	0.00		0.00	0.00	0.00	372.34	0.00	0.00	0.00
79 TOTAL	446,792.20	20,109.66		10,587.76	235,496.44	63,806.31	79,619.64	19,970.76	17,201.63	0.00

E.S.D. 114

PROGRAM 88 - Child Care

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
42 Food	18,688.47	0.00					0.00	18,688.47		
44 Operation	23,474.94	0.00			0.00	0.00	0.00	23,474.94	0.00	0.00
88 TOTAL	42,163.41	0.00			0.00	0.00	0.00	42,163.41	0.00	0.00

E.S.D. 114

PROGRAM 97 - District-wide Support

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
11 Bd of Dir	57,864.39	172.54			0.00	0.00	484.48	50,529.29	6,678.08	0.00
12 Supt Off	360,984.92	268.38		175,026.83	71,481.43	75,304.82	12,554.66	23,372.35	2,976.45	0.00
13 Busns Off	921,416.63	0.00		0.00	524,688.33	202,818.65	43,357.66	137,767.59	2,428.55	10,355.85
14 HR	523,425.83	0.00		148,177.91	170,268.52	110,575.31	3,728.20	86,988.09	3,687.80	0.00
15 Pblc Rltn	114,667.01	0.00		0.00	74,376.75	25,694.50	2,827.53	10,871.96	896.27	0.00
25 Pupil M/S	59,005.15	0.00		0.00	38,418.42	20,586.73	0.00	0.00	0.00	0.00
61 Supv Bldg	208,897.34	0.00		0.00	151,476.60	53,981.25	598.04	1,230.91	1,610.54	0.00
62 Grnd Mnt	318,228.07	0.00			150,284.80	88,621.23	65,456.06	8,430.98	0.00	5,435.00
63 Oper Bldg	1,874,798.59	0.00			1,152,561.31	545,817.20	154,325.52	1,431.53	2,317.73	18,345.30
64 Maintnce	993,525.99	0.00	0.00		342,982.70	183,224.21	195,862.59	221,580.34	702.42	49,173.73
65 Utilities	1,045,210.00	0.00	0.00		0.00	0.00	593.70	1,044,616.30	0.00	0.00
67 Bldg Secu	30,996.30	0.00			0.00	0.00	25,988.95	5,007.35	0.00	0.00
68 Insurance	460,252.91	0.00					0.00	460,252.91		0.00
72 Info Sys	470,545.45	0.00	0.00	0.00	179,736.97	63,181.09	14,562.53	200,502.60	1,200.10	11,362.16
74 Warehouse	19,640.71	0.00	0.00	0.00	11,835.70	7,805.01	0.00	0.00	0.00	0.00
75 Mtr Pool	9,887.52	0.00	0.00	0.00	0.00	0.00	9,887.52	0.00	0.00	0.00
97 TOTAL	7,469,346.81	440.92	0.00	323,204.74	2,868,111.53	1,377,610.00	530,227.44	2,252,582.20	22,497.94	94,672.04

E.S.D. 114

PROGRAM 98 - School Food Services

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
41 Supervisn	81,013.12	0.00		0.00	0.00	0.00	473.01	80,540.11	0.00	0.00
42 Food	680,987.04	0.00					104,500.28	576,486.76		
44 Operation	795,339.62	0.00			0.00	0.00	5,541.40	789,798.22	0.00	0.00
98 TOTAL	1,557,339.78	0.00		0.00	0.00	0.00	110,514.69	1,446,825.09	0.00	0.00

E.S.D. 114

PROGRAM 99 - Pupil Transportation

COUNTY: 05 Clallam

For the Year Ended August 31, 2019

Activity	Total	(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
25 Pupil M/S	273.89	0.00		0.00	0.00	0.00	0.00	273.89	0.00	0.00
51 Supervisn	298,985.49	0.00		0.00	208,862.34	88,767.86	148.87	256.00	950.42	0.00
52 Operation	1,291,775.98	0.00			767,999.22	340,046.39	165,452.33	10,124.27	8,153.77	0.00
53 Maintnce	375,608.15	0.00			154,396.88	92,087.59	105,111.07	23,350.35	662.26	0.00
56 Insurance	43,025.09							43,025.09		
59 Transfers	-258,366.26		-258,366.26							
99 TOTAL	1,751,302.34	0.00	-258,366.26	0.00	1,131,258.44	520,901.84	270,712.27	77,029.60	9,766.45	0.00