

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	58,371,875	362,850	550	10,671,558	300,000
Total Appropriation (Expenditures)	58,368,384	514,500	0	6,400,000	545,317
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	3,491	-151,650	550	4,271,558	-245,317
Beginning Total Fund Balance	3,700,000	475,000	45,000	28,000,000	245,317
Ending Total Fund Balance	3,703,491	323,350	45,550	32,271,558	0
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	5,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	5,600,000	XXXXX	0	10,717,186	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.

Port Angeles School District No.121

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,486.99		3,453.13		3,453.00	
FTE Certificated Employees	269.284		287.694		251.834	
FTE Classified Employees	154.837		182.896		177.136	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	60,015,629		62,491,417		58,371,875	
Total Expenditures	59,449,578		62,552,729		58,368,384	
Total Beginning Fund Balance	4,087,792		4,700,000		3,700,000	
Total Ending Fund Balance	4,653,843		4,638,688		3,703,491	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	25,791,022	43.38	30,085,386	48.10	28,640,013	49.07
Federal Special Purpose Funding	6,805,854	11.45	3,106,293	4.97	0	0.00
Special Education Instruction	8,706,925	14.65	10,262,203	16.41	10,468,889	17.94
Vocational Instruction	2,555,261	4.30	2,654,885	4.24	2,525,148	4.33
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,636,272	6.12	4,092,427	6.54	4,362,938	7.47
Other Instructional Programs	1,059,121	1.78	1,485,083	2.37	1,833,749	3.14
Community Services	0	0.00	0	0.00	0	0.00
Support Services	10,895,123	18.33	10,866,452	17.37	10,537,647	18.05
Total - Program Groups	59,449,578	100.00	62,552,729	100.00	58,368,384	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	36,411,675	61.25	40,090,009	64.09	36,306,097	62.20
Teaching Support	7,029,319	11.82	6,961,065	11.13	6,974,698	11.95
Other Supportive Activities	8,087,375	13.60	8,553,550	13.67	7,861,947	13.47
Building Administration	3,277,825	5.51	3,196,051	5.11	2,986,397	5.12
Central Administration	4,312,013	7.25	3,752,054	6.00	4,239,245	7.26
Total - Activity Groups	59,449,578	100.00	62,552,729	100.00	58,368,384	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	25,658,466	43.16	26,978,306	43.13	24,709,337	42.33
Classified Salaries	9,703,718	16.32	11,924,756	19.06	10,940,257	18.74
Employee Benefits and Payroll Taxes	13,780,513	23.18	14,920,472	23.85	13,065,170	22.38
Supplies, Instructional Resources and Noncapitalized Items	3,412,632	5.74	3,640,195	5.82	2,921,970	5.01
Purchased Services	6,586,484	11.08	4,930,000	7.88	6,685,725	11.45
Travel	117,783	0.20	10,000	0.02	21,925	0.04
Capital Outlay	189,982	0.32	149,000	0.24	24,000	0.04
Total - Objects	59,449,578	100.00	62,552,729	100.00	58,368,384	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	289.27	291.00	230.00
2. Grade 1	238.87	288.03	249.00
3. Grade 2	218.71	236.37	283.00
4. Grade 3	232.85	215.24	249.00
5. Grade 4	230.90	230.25	231.00
6. Grade 5	237.46	228.90	233.00
7. Grade 6	239.55	235.14	238.00
8. Grade 7	221.23	238.81	252.00
9. Grade 8	258.07	221.76	252.00
10. Grade 9	261.17	258.89	234.00
11. Grade 10	267.87	268.49	287.00
12. Grade 11 (excluding Running Start)	167.74	189.16	209.00
13. Grade 12 (excluding Running Start)	156.68	177.95	175.00
14. SUBTOTAL	3,020.37	3,079.99	3,122.00
15. Running Start	101.94	95.14	90.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	364.68	278.00	241.00
18. TOTAL K-12	3,486.99	3,453.13	3,453.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	269.28	287.69	251.834
2. General Fund FTE Classified Employees /4	154.84	182.90	177.136

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,588,423	5,600,000	5,599,999
2000 Local Nontax Support	654,062	650,000	988,000
3000 State, General Purpose	31,650,092	34,494,067	35,008,727
4000 State, Special Purpose	8,504,396	9,035,273	10,773,766
5000 Federal, General Purpose	249,547	325,000	297,000
6000 Federal, Special Purpose	13,350,877	12,387,077	5,704,383
7000 Revenues from Other School Districts	18,231	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	60,015,629	62,491,417	58,371,875
EXPENDITURES			
00 Regular Instruction	25,791,022	30,085,386	28,640,013
10 Federal Special Purpose Funding	6,805,854	3,106,293	0
20 Special Education Instruction	8,706,925	10,262,203	10,468,889
30 Vocational Education Instruction	2,555,261	2,654,885	2,525,148
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	3,636,272	4,092,427	4,362,938
70 Other Instructional Programs	1,059,121	1,485,083	1,833,749
80 Community Services	0	0	0
90 Support Services	10,895,123	10,866,452	10,537,647
B. TOTAL EXPENDITURES	59,449,578	62,552,729	58,368,384
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)	566,051	-61,312	3,491
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	167,471	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	94,072	0	200,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	1,681,684	4,700,000	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,144,565	0	3,500,000
F. TOTAL BEGINNING FUND BALANCE	4,087,792	4,700,000	3,700,000
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	131,224	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	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	881,922	0	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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	0	4,638,688	3,703,491

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	3,640,697	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,653,843	4,638,688	3,703,491

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. 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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	5,580,005	5,595,431	5,592,068
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	324	0	0
1500 Timber Excise Tax	8,095	4,568	7,931
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,588,423	5,600,000	5,599,999
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	50,726	22,000	208,000
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	19,746	50,000	305,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	7,761	0	0
2300 Investment Earnings	11,765	100,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	185,365	158,000	225,000
2600 Fines and Damages	755	0	0
2700 Rentals and Leases	31,063	0	0
2800 Insurance Recoveries	4,629	0	0
2900 Local Support Nontax, Unassigned	342,254	320,000	200,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	654,062	650,000	988,000
STATE, GENERAL PURPOSE			
3100 Apportionment	30,428,217	33,219,261	32,907,625
3121 Special Education--General Apportionment	1,051,917	1,104,806	1,341,102
3300 Local Effort Assistance	11,653	20,000	0
3600 State Forests	158,305	150,000	760,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	31,650,092	34,494,067	35,008,727
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	4,761,423	4,990,140	6,049,345
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,582,584	1,930,333	2,140,088
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	202,497	270,000	425,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	94,110	75,000	100,000
4174 Highly Capable	101,679	100,000	106,853
4188 Childcare	0	0	0
4198 School Food Services	41,679	40,000	32,480
4199 Transportation--Operations	1,720,424	1,629,800	1,920,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	8,504,396	9,035,273	10,773,766

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	50,697	100,000	100,000
5329 Impact Aid, Special Education Funding	18,693	25,000	22,000
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	180,157	200,000	175,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	249,547	325,000	297,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	500,000	0
6109 Transition To Kindergarten	XXXXX	XXXXX	415,000
6111 Federal Special Purpose-SLFRF	1,133,394	0	0
6112 Federal Special Purpose-ESSER II	4,140,307	0	0
6113 Federal Special Purpose-ESSER III	2,823,342	3,532,300	0
6114 Federal Special Purpose ESSER III Learning Loss	22,894	2,500,000	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	224,000	200,000	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	116,423	0	0
6124 Special Education--Supplemental	928,638	850,000	923,170
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	45,278	40,000	40,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,350,401	1,814,777	1,354,213
6152 School Improve, Fed Other Title Grants under ESEA, Fed	144,814	140,000	512,000
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,812,260	2,040,000	1,750,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	81,505	65,000	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	108,766	105,000	135,000
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	139,873	0	125,000
6310 Medicaid Administrative Match	51,106	125,000	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	121,032	225,000	200,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	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
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	106,843	250,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,350,877	12,387,077	5,704,383

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	9,280	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	8,951	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	18,231	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	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	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	60,015,629	62,491,417	58,371,875

Port Angeles School District No.121

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	24,008,193	28,291,160	27,264,629
02 Alternative Learning Experience	1,782,829	1,794,226	1,375,384
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	25,791,022	30,085,386	28,640,013
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	1,422,131	0	0
12 Federal Special Purpose - ESSER II	2,652,318	64,728	0
13 Federal Special Purpose - ESSER III	2,487,480	2,498,784	0
14 Federal Special Purpose ESSER III Learning Loss	20,132	542,781	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	223,793	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	6,805,854	3,106,293	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,557,182	9,238,502	9,539,431
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	111,549	125,000	0
24 Special Education, Supplemental, Federal	1,023,149	883,516	913,996
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	15,046	15,185	15,462
20 TOTAL SPECIAL EDUCATION INSTRUCTION	8,706,925	10,262,203	10,468,889
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,880,853	1,925,676	1,962,113
34 Middle School Career and Technical Education, State	623,693	686,209	520,035
38 Vocational, Federal	50,715	43,000	43,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,555,261	2,654,885	2,525,148
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,303,599	1,625,506	1,327,185
52 Other Title Grants under ESEA-Federal	169,091	52,354	602,729
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,726,726	1,933,136	2,072,511
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	181,509	247,593	98,133
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	26	0	0
65 Transitional Bilingual, State	142,389	134,521	136,957
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	112,933	99,317	125,423
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,636,272	4,092,427	4,362,938
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	543,014	460,547	373,593
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	516,106	1,024,536	1,460,156
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,059,121	1,485,083	1,833,749
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 District-wide Support	7,569,702	7,519,350	6,800,360
98 School Food Services	1,492,389	1,300,000	1,720,000
99 Pupil Transportation	1,833,031	2,047,102	2,017,287
90 TOTAL SUPPORT SERVICES	10,895,123	10,866,452	10,537,647
TOTAL PROGRAM EXPENDITURES	59,449,578	62,552,729	58,368,384

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	27,264,629	0		16,924,796	2,723,961	6,201,804	362,618	1,022,225	5,225	24,000
02 ALE	1,375,384	0		941,414	32,734	324,261	22,825	51,650	2,500	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	28,640,013	0		17,866,210	2,756,695	6,526,065	385,443	1,073,875	7,725	24,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	9,539,431	0		2,834,298	2,617,681	2,582,952	28,600	1,468,200	7,700	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	913,996	0		679,795	0	234,201	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
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	15,462	0		11,757	0	3,705	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	10,468,889	0		3,525,850	2,617,681	2,820,858	28,600	1,468,200	7,700	0
31 Voc, Basic, St	1,962,113	0		1,160,525	58,027	428,561	265,000	50,000	0	0
34 MidSchCar/Tec	520,035	0		328,590	34,272	132,673	24,500	0	0	0
38 Voc, Fed	43,000	0		0	0	0	40,000	3,000	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,525,148	0		1,489,115	92,299	561,234	329,500	53,000	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	1,327,185	0		367,240	296,815	308,130	10,000	345,000	0	0
52 Other Title Grants under ESEA-Federal	602,729	0	0	102,301	44,368	53,646	385,414	17,000	0	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	2,072,511	0		602,224	383,508	451,779	575,000	60,000	0	0
56 St In, Ctr/Hm, D	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
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	98,133	0		0	81,617	16,516	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	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	136,957	0		104,845	0	32,112	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	125,423	0		0	77,509	47,914	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,362,938	0	0	1,176,610	883,817	910,097	970,414	422,000	0	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	373,593	0		282,823	0	90,770	0	0	0	0
76 Target Asst	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	1,460,156	0		0	531,432	103,061	358,163	467,500	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,833,749	0		282,823	531,432	193,831	358,163	467,500	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

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
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	6,800,360	0	0	368,729	3,020,068	1,437,663	356,900	1,615,500	1,500	0
98 Schl Food Serv	1,720,000	0	0	0	0	0	167,000	1,553,000	0	0
99 Pupil Transp	2,017,287	0	0	0	1,038,265	615,422	325,950	32,650	5,000	0
TOTAL SUPPORT SERVICES	10,537,647	0	0	368,729	4,058,333	2,053,085	849,850	3,201,150	6,500	0
OBJECT TOTALS	58,368,384	0	0	24,709,337	10,940,257	13,065,170	2,921,970	6,685,725	21,925	24,000

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	148,803	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-148,803	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	25,658,466	43.16	26,978,306	43.13	24,709,337	42.33
(3) Classified Salaries	9,703,718	16.32	11,924,756	19.06	10,940,257	18.74
(4) Employee Benefits and Payroll Taxes	13,780,513	23.18	14,920,472	23.85	13,065,170	22.38
(5) Supplies and Materials	3,412,632	5.74	3,640,195	5.82	2,921,970	5.01
(7) Purchased Services	6,586,484	11.08	4,930,000	7.88	6,685,725	11.45
(8) Travel	117,783	0.20	10,000	0.02	21,925	0.04
(9) Capital Outlay	189,982	0.32	149,000	0.24	24,000	0.04
TOTAL EXPENDITURES	59,449,578	100.00	62,552,729	100.00	58,368,384	100.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	35,269,932	59.33	39,123,191	62.54	35,384,114	60.62
28 Extracur	1,141,743	1.92	966,818	1.55	921,983	1.58
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	36,411,675	61.25	40,090,009	64.09	36,306,097	62.20
TEACHING SUPPORT						
22 Lrn Resrc	189,654	0.32	178,331	0.29	203,583	0.35
24 Guid/Coun	1,772,763	2.98	1,770,698	2.83	1,895,142	3.25
25 Pupil M/S	396,533	0.67	434,435	0.69	437,933	0.75
26 Health	2,894,458	4.87	3,152,913	5.04	3,288,433	5.63
31 InstProDev	647,191	1.09	490,333	0.78	383,025	0.66
32 Inst Tech	478,873	0.81	540,842	0.86	478,850	0.82
33 Curriculum	649,847	1.09	0	0.00	84,300	0.14
34 Prof Lrng St	331,370	0.56	393,513	0.63	203,432	0.35
TOTAL TEACHING SUPPORT	7,029,319	11.82	6,961,065	11.13	6,974,698	11.95
OTHER SUPPORT ACTIVITIES						
42 Food	676,277	1.14	600,000	0.96	860,000	1.47
44 Operation	738,619	1.24	700,000	1.12	757,000	1.30
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,311,675	2.21	1,168,346	1.87	1,266,656	2.17
53 Maintnce	347,668	0.58	567,722	0.91	422,282	0.72
56 Insurance	1,851	0.00	0	0.00	0	0.00
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-148,803	-0.25	0	0.00	0	0.00
62 Grnd Mnt	263,991	0.44	788,520	1.26	313,746	0.54
63 Oper Bldg	1,790,727	3.01	1,892,548	3.03	1,837,123	3.15
64 Maintnce	896,153	1.51	906,223	1.45	1,033,470	1.77
65 Utilities	1,134,347	1.91	1,005,000	1.61	872,000	1.49
67 Bldg Secu	853	0.00	0	0.00	0	0.00
68 Insurance	626,382	1.05	630,000	1.01	0	0.00
72 Info Sys	378,789	0.64	281,886	0.45	478,384	0.82
73 Printing	0	0.00	0	0.00	0	0.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	17,451	0.03	13,305	0.02	17,386	0.03
75 Mtr Pool	51,396	0.09	0	0.00	3,900	0.01
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	8,087,375	13.60	8,553,550	13.67	7,861,947	13.47
UNIT ADMINISTRATION						
23 Princ Off	3,277,825	5.51	3,196,051	5.11	2,986,397	5.12
TOTAL UNIT ADMINISTRATION	3,277,825	5.51	3,196,051	5.11	2,986,397	5.12
CENTRAL ADMINISTRATION						
11 Bd of Dir	120,907	0.20	0	0.00	34,500	0.06
12 Supt Off	422,915	0.71	372,037	0.59	379,511	0.65
13 Busns Off	965,002	1.62	662,113	1.06	849,858	1.46
14 HR	527,937	0.89	551,701	0.88	576,170	0.99
15 Pblc Rltn	159,367	0.27	133,520	0.21	105,771	0.18
21 Supv Inst	1,491,710	2.51	1,504,135	2.40	1,634,453	2.80
41 Supervisn	77,493	0.13	0	0.00	103,000	0.18
51 Supervisn	319,625	0.54	311,034	0.50	327,849	0.56
61 Supv Bldg	227,056	0.38	217,514	0.35	228,133	0.39
TOTAL CENTRAL ADMINISTRATION	4,312,013	7.25	3,752,054	6.00	4,239,245	7.26
TOTAL EXPENDITURES	59,449,578	100.00	62,552,729	100.00	58,368,384	100.00

Port Angeles School District No.121

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	207.501	82.40	73.693	41.60
28 Extracurricular	1.000	0.40	0.674	0.38
TOTAL TEACHING ACTIVITIES	208.501	82.79	74.367	41.98
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.207	1.25
24 Guidance and Counseling	12.000	4.77	4.956	2.80
25 Pupil Management and Safety	0.000	0.00	5.066	2.86
26 Health/Related Services	14.000	5.56	2.576	1.45
31 InstProDev	2.000	0.79	1.612	0.91
32 Inst Tech	XXXXX	XXXXX	3.250	1.83
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.333	0.13	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	28.333	11.25	19.667	11.10
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.000	0.00
52 Operations	XXXXX	XXXXX	10.673	6.03
53 Maintenance	XXXXX	XXXXX	3.000	1.69
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	1.69
63 Operation of Buildings	XXXXX	XXXXX	21.750	12.28
64 Maintenance	XXXXX	XXXXX	6.000	3.39
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	2.050	1.16
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.184	0.10
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	46.657	26.34

Port Angeles School District No.121

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	9.500	3.77	13.952	7.88
TOTAL UNIT ADMINISTRATION	9.500	3.77	13.952	7.88
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.40	1.000	0.56
13 Business Office	0.000	0.00	6.063	3.42
14 Human Resources	1.000	0.40	3.000	1.69
15 Public Relations	0.000	0.00	1.000	0.56
21 Supervision - Instruction	3.500	1.39	6.730	3.80
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	3.000	1.69
61 Supervision - Building	0.000	0.00	1.700	0.96
TOTAL CENTRAL ADMINISTRATION	5.500	2.18	22.493	12.70
TOTAL FTE STAFF	251.834	100.00	177.136	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

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

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory, Uninsured Risks, Other Purposes, Assigned to Fund Purposes).

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	582,429	342,900	323,350

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	223	0	0
2000 Local Nontax Support	158	500	550
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	381	500	550
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	500	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	500	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)	381	0	550
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	43,027	0	45,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	43,500	0
F. TOTAL BEGINNING FUND BALANCE	43,027	43,500	45,000
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.830 Restricted for Debt Service	43,408	250	45,550
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	43,250	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	43,408	43,500	45,550

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	223	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	223	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	158	500	550
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	158	500	550
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	381	500	550

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

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

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

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -), ENDING FUND BALANCE, and G.L.810-890.

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

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

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

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

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	10,095,463	10,505,309	10,653,504
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	600	0	0
1500 Timber Excise Tax	29,355	7,977	18,054
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,125,418	10,513,287	10,671,558
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	58,973	0	0
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	58,973	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	286,697	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	286,697	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	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	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	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
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	878,230	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	878,230	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,349,318	10,513,287	10,671,558

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

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES AND OTHER FINANCING SOURCES, 1100 Local Property Tax, 1300 Sale of Tax Title Property, etc.

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

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include revenues (A-C), expenditures (D-G), beginning fund balance (H-I), and ending fund balance.

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	270,652	-100,000	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	270,652	0	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.