

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	55,593,483	409,517	3,000	60,000	150,000
Total Appropriation (Expenditures)	55,081,958	375,865	0	525,000	150,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	511,525	33,652	3,000	-465,000	0
Beginning Total Fund Balance	4,908,753	425,000	40,000	650,000	161,000
Ending Total Fund Balance	5,420,278	458,652	43,000	185,000	161,000
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	5,802,149	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2020 collection after rollback	5,802,149	XXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,739.76		3,760.15		3,734.37	
FTE Certificated Employees	268.106		274.863		268.763	
FTE Classified Employees	168.611		190.543		170.889	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	49,729,696		53,901,020		55,593,483	
Total Expenditures	50,138,430		52,577,190		55,081,958	
Total Beginning Fund Balance	4,469,664		3,585,000		4,908,753	
Total Ending Fund Balance	4,060,931		4,908,830		5,420,278	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	26,680,063	53.21	26,322,960	50.07	28,083,433	50.98
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	7,045,582	14.05	7,768,221	14.77	8,283,940	15.04
Vocational Instruction	1,748,121	3.49	1,949,697	3.71	2,282,896	4.14
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,281,135	6.54	3,652,243	6.95	3,534,398	6.42
Other Instructional Programs	923,428	1.84	1,772,598	3.37	1,937,788	3.52
Community Services	47,600	0.09	47,500	0.09	47,600	0.09
Support Services	10,412,501	20.77	11,063,971	21.04	10,911,903	19.81
Total - Program Groups	50,138,430	100.00	52,577,190	100.00	55,081,958	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	30,170,554	60.17	31,748,999	60.39	33,822,351	61.40
Teaching Support	5,304,942	10.58	5,348,865	10.17	5,880,670	10.68
Other Supportive Activities	7,876,621	15.71	8,428,333	16.03	8,258,792	14.99
Building Administration	3,163,276	6.31	3,078,913	5.86	3,088,296	5.61
Central Administration	3,623,036	7.23	3,972,080	7.55	4,031,849	7.32
Total - Activity Groups	50,138,430	100.00	52,577,190	100.00	55,081,958	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	20,606,598	41.10	20,808,992	39.58	22,984,147	41.73
Classified Salaries	9,192,588	18.33	9,727,420	18.50	9,498,212	17.24

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	11,858,682	23.65	12,290,774	23.38	13,367,170	24.27
Supplies, Instructional Resources and Noncapitalized Items	2,336,132	4.66	2,546,516	4.84	2,071,470	3.76
Purchased Services	5,711,879	11.39	6,878,112	13.08	6,813,400	12.37
Travel	264,035	0.53	182,776	0.35	147,559	0.27
Capital Outlay	168,517	0.34	142,600	0.27	200,000	0.36
Total - Objects	50,138,430	100.00	52,577,190	100.00	55,081,958	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	271.01	253.35	277.43
2. Grade 1	300.82	286.90	265.65
3. Grade 2	291.20	309.08	295.31
4. Grade 3	260.80	289.74	290.40
5. Grade 4	292.40	258.02	268.60
6. Grade 5	284.43	298.60	295.50
7. Grade 6	298.61	288.57	295.24
8. Grade 7	267.95	306.27	300.90
9. Grade 8	281.75	269.10	260.19
10. Grade 9	283.12	298.20	295.48
11. Grade 10	305.93	283.43	284.25
12. Grade 11 (excluding Running Start)	244.02	249.77	240.48
13. Grade 12 (excluding Running Start)	217.07	229.12	220.94
14. SUBTOTAL	3,599.11	3,620.15	3,590.37
15. Running Start	121.19	121.00	124.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	19.46	19.00	20.00
18. TOTAL K-12	3,739.76	3,760.15	3,734.37
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	268.106	274.863	268.763
2. General Fund FTE Classified Employees /4	168.611	190.543	170.889

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	8,917,875	6,453,722	5,481,038
2000 Local Nontax Support	869,108	631,000	949,500
3000 State, General Purpose	28,162,372	33,248,327	34,830,891
4000 State, Special Purpose	7,374,666	8,458,877	9,628,283
5000 Federal, General Purpose	276,978	90,000	315,000
6000 Federal, Special Purpose	4,110,220	5,014,094	4,388,771
7000 Revenues from Other School Districts	12,215	5,000	0
8000 Revenues from Other Entities	3,470	0	0
9000 Other Financing Sources	2,794	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	49,729,696	53,901,020	55,593,483
EXPENDITURES			
00 Regular Instruction	26,680,063	26,322,960	28,083,433
10 Federal Stimulus	0	0	0
20 Special Education Instruction	7,045,582	7,768,221	8,283,940
30 Vocational Education Instruction	1,748,121	1,949,697	2,282,896
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	3,281,135	3,652,243	3,534,398
70 Other Instructional Programs	923,428	1,772,598	1,937,788
80 Community Services	47,600	47,500	47,600
90 Support Services	10,412,501	11,063,971	10,911,903
B. TOTAL EXPENDITURES	50,138,430	52,577,190	55,081,958
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)	-408,733	1,323,830	511,525
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	92,157	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	114,457	115,000	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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	91,133	95,000	275,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	3,355,620	1,830,883	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	816,297	1,544,117	4,633,753
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	4,469,664	3,585,000	4,908,753
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	75,819	115,000	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	225,255	95,000	275,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	2,103,088	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,754,320	2,595,742	5,145,278
G.L.891 Unassigned to Minimum Fund Balance Policy	2,005,537	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,060,931	4,908,830	5,420,278

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

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	8,899,662	6,445,252	5,476,020
1300 Sale of Tax Title Property	86	0	0
1400 Local in lieu of Taxes	756	0	0
1500 Timber Excise Tax	17,371	8,470	5,018
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	8,917,875	6,453,722	5,481,038
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	83,199	45,000	40,000
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	13,676	10,000	26,000
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	4,601	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	290,598	290,000	255,000
2300 Investment Earnings	91,110	50,000	100,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	201,274	151,000	85,500
2600 Fines and Damages	1,321	0	0
2700 Rentals and Leases	22,438	25,000	90,000
2800 Insurance Recoveries	7,271	20,000	20,000
2900 Local Support Nontax, Unassigned	46,353	15,000	83,000
2910 E-Rate	107,268	25,000	250,000
2000 TOTAL LOCAL SUPPORT NONTAX	869,108	631,000	949,500
STATE, GENERAL PURPOSE			
3100 Apportionment	25,640,799	30,827,424	32,918,634

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	937,012	1,109,961	1,058,276
3300 Local Effort Assistance	1,452,836	1,210,942	603,981
3600 State Forests	131,725	100,000	250,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	28,162,372	33,248,327	34,830,891
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	141	0	0
4121 Special Education	3,821,942	4,505,061	5,192,132
4122 Special Ed-Infants and Toddlers-State	193,658	193,639	211,723
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,539,345	1,927,569	2,019,915
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	143,403	130,000	100,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	65,708	76,696	67,699
4174 Highly Capable	86,976	103,872	109,814
4188 Childcare	0	0	0
4198 School Food Services	45,403	52,040	36,000
4199 Transportation--Operations	1,444,303	1,440,000	1,841,000
4300 Other State Agencies, Unassigned	33,786	30,000	50,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	7,374,666	8,458,877	9,628,283
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	76,254	75,000	100,000
5329 Impact Aid, Special Education Funding	17,021	15,000	45,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	183,702	0	170,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	276,978	90,000	315,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	750,000	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	920,709	935,085	928,291
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	26,842	26,842	15,000
6146 Skill Center	114	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,150,871	1,106,755	1,554,480
6152 School Improve, Fed Other Title Grants under ESEA, Fed	248,195	285,000	266,000
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	15,000	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	32,357	35,000	35,000
6189 Other Community Services	0	0	0
6198 School Food Services	1,102,129	1,100,000	900,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	73,965	75,000	75,000
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	72,659	102,289	110,000
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	185,699	243,123	200,000
6310 Medicaid Administrative Match	134,475	110,000	75,000
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	60,640	110,000	110,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	101,564	120,000	120,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,110,220	5,014,094	4,388,771
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	5,100	5,000	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	146	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	6,968	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	12,215	5,000	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	2,510	0	0
8500 Nonfederal, ESD	960	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 ENTITIES	3,470	0	0
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	2,794	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	2,794	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	49,729,696	53,901,020	55,593,483

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EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	26,454,074	26,083,584	28,012,709
02 Alternative Learning Experience	225,989	239,376	70,724
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	26,680,063	26,322,960	28,083,433
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,931,542	6,656,109	6,960,134
22 Special Education, Infants and Toddlers, State	169,443	185,279	253,603
24 Special Education, Supplemental, Federal	931,724	913,776	1,055,477
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	12,873	13,057	14,726
20 TOTAL SPECIAL EDUCATION INSTRUCTION	7,045,582	7,768,221	8,283,940
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,579,813	1,787,117	2,007,720
34 Middle School Career and Technical Education, State	139,850	144,397	270,990
38 Vocational, Federal	28,457	18,183	4,186
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,748,121	1,949,697	2,282,896
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
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 INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,117,122	1,091,950	1,228,119
52 Other Title Grants under ESEA-Federal	241,106	232,561	292,722
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,559,517	1,979,222	1,788,539
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	166,982	147,001	2,325
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	108,238	106,896	124,610
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	88,170	94,613	98,083
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,281,135	3,652,243	3,534,398
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	481,175	482,882	534,949
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	442,253	1,289,716	1,402,839
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	923,428	1,772,598	1,937,788
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	40,852	47,500	47,600
89 Other Community Services	6,748	0	0
80 TOTAL COMMUNITY SERVICES	47,600	47,500	47,600
SUPPORT SERVICES			
97 District-wide Support	7,238,358	7,484,234	7,731,973
98 School Food Services	1,539,271	1,711,500	1,389,500
99 Pupil Transportation	1,634,872	1,868,237	1,790,430
90 TOTAL SUPPORT SERVICES	10,412,501	11,063,971	10,911,903
TOTAL PROGRAM EXPENDITURES	50,138,430	52,577,190	55,081,958

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	28,012,709	0		16,433,643	2,518,374	7,489,992	594,700	958,000	18,000	0
02 ALE	70,724	0		50,964	0	19,760	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	28,083,433	0		16,484,607	2,518,374	7,509,752	594,700	958,000	18,000	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	6,960,134	0		2,210,891	2,026,060	2,131,183	24,000	565,000	3,000	0
22 Sp Ed, I&T, St	253,603	0		0	2,431	1,172	0	250,000	0	0
24 Sp Ed, Sup, Fed	1,055,477	0		752,715	0	302,762	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	14,726	0		10,664	0	4,062	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	8,283,940	0		2,974,270	2,028,491	2,439,179	24,000	815,000	3,000	0
31 Voc, Basic, St	2,007,720	0		1,156,628	44,974	501,118	220,000	85,000	0	0
34 MidSchCar/Tec	270,990	0		185,760	9,529	75,701	0	0	0	0
38 Voc, Fed	4,186	0		4,050	0	136	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Port Angeles School District No.121

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,282,896	0		1,346,438	54,503	576,955	220,000	85,000	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	1,228,119	0		475,321	266,782	314,387	78,770	73,200	19,659	0
52 Other Title Grants under ESEA -Federal	292,722	0	0	126,030	0	40,092	19,600	88,000	19,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,788,539	0		768,497	261,045	419,497	219,300	65,200	55,000	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	2,325	0		2,250	0	75	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	124,610	0		92,327	0	32,283	0	0	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Port Angeles School District No.121

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	98,083	0		0	61,645	36,438	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,534,398	0	0	1,464,425	589,472	842,772	317,670	226,400	93,659	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	534,949	0		358,443	24,089	152,417	0	0	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,402,839	0		18,938	317,633	216,268	0	850,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,937,788	0		377,381	341,722	368,685	0	850,000	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	47,600	0		0	0	0	0	47,600	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	47,600	0	0	0	0	0	0	47,600	0	0
97 Distwide Suppt	7,731,973	0	0	337,026	2,790,926	1,409,221	624,500	2,348,400	21,900	200,000
98 Schl Food Serv	1,389,500	0	0	0	0	0	4,500	1,385,000	0	0
99 Pupil Transp	1,790,430	0	0	0	1,174,724	220,606	286,100	98,000	11,000	0

Port Angeles School District No.121

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	10,911,903	0	0	337,026	3,965,650	1,629,827	915,100	3,831,400	32,900	200,000
OBJECT TOTALS	55,081,958	0	0	22,984,147	9,498,212	13,367,170	2,071,470	6,813,400	147,559	200,000

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	299,758	XXXXX	300,000	XXXXX	0	XXXXX
(1) Credit Transfers	-299,758	XXXXX	-300,000	XXXXX	0	XXXXX
(2) Certificated Salaries	20,606,598	41.10	20,808,992	39.58	22,984,147	41.73
(3) Classified Salaries	9,192,588	18.33	9,727,420	18.50	9,498,212	17.24
(4) Employee Benefits and Payroll Taxes	11,858,682	23.65	12,290,774	23.38	13,367,170	24.27
(5) Supplies and Materials	2,336,132	4.66	2,546,516	4.84	2,071,470	3.76
(7) Purchased Services	5,711,879	11.39	6,878,112	13.08	6,813,400	12.37
(8) Travel	264,035	0.53	182,776	0.35	147,559	0.27
(9) Capital Outlay	168,517	0.34	142,600	0.27	200,000	0.36
TOTAL EXPENDITURES	50,138,430	100.00	52,577,190	100.00	55,081,958	100.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	29,124,290	58.09	30,651,956	58.30	32,932,145	59.79
28 Extracur	1,046,264	2.09	1,097,043	2.09	890,206	1.62
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	30,170,554	60.17	31,748,999	60.39	33,822,351	61.40
TEACHING SUPPORT						
22 Lrn Resrc	242,043	0.48	211,998	0.40	241,703	0.44
24 Guid/Coun	1,349,303	2.69	1,375,803	2.62	1,447,769	2.63
25 Pupil M/S	381,247	0.76	358,743	0.68	482,930	0.88
26 Health	1,874,779	3.74	2,089,727	3.97	2,334,713	4.24
31 InstProDev	657,929	1.31	580,731	1.10	536,867	0.97
32 Inst Tech	417,658	0.83	461,623	0.88	442,944	0.80
33 Curriculum	169,443	0.34	270,240	0.51	160,000	0.29
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	233,744	0.42
TOTAL TEACHING SUPPORT	5,304,942	10.58	5,348,865	10.17	5,880,670	10.68
OTHER SUPPORT ACTIVITIES						
42 Food	682,101	1.36	730,000	1.39	620,000	1.13
44 Operation	815,404	1.63	948,000	1.80	737,100	1.34
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,254,860	2.50	1,436,285	2.73	1,033,676	1.88
53 Maintnce	361,655	0.72	409,936	0.78	391,219	0.71
56 Insurance	32,381	0.06	43,000	0.08	70,000	0.13
59 Transfers	-299,758	-0.60	-300,000	-0.57	0	0.00
62 Grnd Mnt	326,824	0.65	283,003	0.54	323,835	0.59
63 Oper Bldg	1,828,852	3.65	1,826,141	3.47	1,865,612	3.39
64 Maintnce	1,023,344	2.04	1,052,551	2.00	1,252,272	2.27
65 Utilities	1,010,096	2.01	1,020,100	1.94	998,900	1.81
67 Bldg Secu	1,560	0.00	0	0.00	30,000	0.05
68 Insurance	267,739	0.53	461,000	0.88	500,000	0.91
72 Info Sys	511,416	1.02	481,553	0.92	416,587	0.76
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	22,431	0.04	19,164	0.04	14,591	0.03
75 Mtr Pool	30,966	0.06	17,600	0.03	5,000	0.01
83 Interest	0	0.00	0	0.00	0	0.00

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	6,748	0.01	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	7,876,621	15.71	8,428,333	16.03	8,258,792	14.99
UNIT ADMINISTRATION						
23 Princ Off	3,163,276	6.31	3,078,913	5.86	3,088,296	5.61
TOTAL UNIT ADMINISTRATION	3,163,276	6.31	3,078,913	5.86	3,088,296	5.61
CENTRAL ADMINISTRATION						
11 Bd of Dir	152,699	0.30	144,986	0.28	92,500	0.17
12 Supt Off	372,283	0.74	367,162	0.70	368,156	0.67
13 Busns Off	839,683	1.67	926,887	1.76	981,855	1.78
14 HR	463,527	0.92	513,577	0.98	486,368	0.88
15 Pblc Rltn	126,783	0.25	112,855	0.21	118,759	0.22
21 Supv Inst	1,096,420	2.19	1,349,635	2.57	1,402,839	2.55
41 Supervisn	82,618	0.16	81,000	0.15	80,000	0.15
51 Supervisn	285,036	0.57	277,016	0.53	295,535	0.54
61 Supv Bldg	203,988	0.41	198,962	0.38	205,837	0.37
TOTAL CENTRAL ADMINISTRATION	3,623,036	7.23	3,972,080	7.55	4,031,849	7.32
TOTAL EXPENDITURES	50,138,430	100.00	52,577,190	100.00	55,081,958	100.00

Port Angeles School District No. 121

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	224.579	83.56	65.600	38.39
28 Extracurricular	1.000	0.37	0.673	0.39
TOTAL TEACHING ACTIVITIES	225.579	83.93	66.273	38.78
TEACHING SUPPORT				
22 Learning Resources	0.500	0.19	2.158	1.26
24 Guidance and Counseling	10.800	4.02	2.623	1.53
25 Pupil Management and Safety	0.000	0.00	6.141	3.59
26 Health/Related Services	10.340	3.85	5.282	3.09
31 InstProDev	3.165	1.18	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	3.000	1.76
34 Professional Learning - State	0.500	0.19	0.000	0.00
TOTAL TEACHING SUPPORT	25.305	9.42	19.204	11.24
OTHER SUPPORT ACTIVITIES				
52 Operations	XXXXX	XXXXX	13.088	7.66
53 Maintenance	XXXXX	XXXXX	3.000	1.76
62 Grounds--Maintenance	XXXXX	XXXXX	3.017	1.77
63 Operation of Buildings	XXXXX	XXXXX	22.034	12.89
64 Maintenance	XXXXX	XXXXX	6.027	3.53
72 Information Systems	0.000	0.00	2.019	1.18
74 Warehousing and Distribution	0.000	0.00	0.251	0.15
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	49.436	28.93
UNIT ADMINISTRATION				
23 Principal's Office	12.500	4.65	14.376	8.41
TOTAL UNIT ADMINISTRATION	12.500	4.65	14.376	8.41
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.37	1.020	0.60
13 Business Office	0.000	0.00	6.432	3.76
14 Human Resources	1.000	0.37	2.086	1.22
15 Public Relations	0.000	0.00	1.000	0.59
21 Supervision - Instruction	3.379	1.26	6.362	3.72
51 Supervision - Transportation	0.000	0.00	3.000	1.76

Port Angeles School District No. 121

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
61 Supervision - Building	0.000	0.00	1.700	0.99
TOTAL CENTRAL ADMINISTRATION	5.379	2.00	21.600	12.64
TOTAL FTE STAFF	268.763	100.00	170.889	100.00

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

Port Angeles School District No.121

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	96,137	296,400	60,100
200 Athletics	80,025	122,000	130,617
300 Classes	9,516	10,500	6,000
400 Clubs	142,231	249,550	200,000
600 Private Moneys	25,780	72,000	12,800
A. TOTAL REVENUES	353,688	750,450	409,517
EXPENDITURES			
100 General Student Body	38,785	265,100	5,000
200 Athletics	106,354	230,950	174,779
300 Classes	7,426	13,750	7,000
400 Clubs	132,924	293,100	176,115
600 Private Moneys	23,656	72,000	12,971
B. TOTAL EXPENDITURES	309,146	874,900	375,865
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	44,542	-124,450	33,652
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	443,579	300,000	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	425,000
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	443,579	300,000	425,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	488,121	175,550	458,652
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	488,121	175,550	458,652

Port Angeles School District No.121

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,867	25,000	0
2000 Local Nontax Support	4,323	10,000	3,000
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	12,190	35,000	3,000
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	12,190	35,000	3,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	25,211	36,000	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	40,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	25,211	36,000	40,000
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	37,401	71,000	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	43,000

Port Angeles School District No.121

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	37,401	71,000	43,000

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	7,867	25,000	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	7,867	25,000	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	4,323	10,000	3,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	4,323	10,000	3,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,190	35,000	3,000

Port Angeles School District No.121

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	26,304	60,000	60,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	26,304	60,000	60,000
EXPENDITURES			
10 Sites	331,209	0	400,000
20 Buildings	105,044	525,000	125,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	436,252	525,000	525,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-409,948	-465,000	-465,000
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Port Angeles School District No.121

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,019,857	525,000	650,000
G.L.890 Unassigned Fund Balance	609,908	0	0
F. TOTAL BEGINNING FUND BALANCE	1,019,857	525,000	650,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	609,908	60,000	185,000
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	609,908	60,000	185,000

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

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

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

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	8,563	10,000	10,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	17,741	50,000	50,000
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	26,304	60,000	60,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	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
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	26,304	60,000	60,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	2,500	0
2300 Investment Earnings	6,016	7,500	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	137,195	390,000	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	128,930	120,000	150,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,045	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	273,186	520,000	150,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Port Angeles School District No.121

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	273,186	520,000	150,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	379,253	570,000	150,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	379,253	570,000	150,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-106,067	-50,000	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	526,297	300,000	161,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL BEGINNING FUND BALANCE	526,297	300,000	161,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	420,230	250,000	161,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	420,230	250,000	161,000

1/ Includes interest portion of purchase contracts.

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

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

4/ Amount on Line J must be equal to or greater than all restricted fund balances.