

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	39,056,002	632,820	1,272,932	20,491	164,950
Total Appropriation (Expenditures)	39,512,625	643,355	1,292,819	828,202	250,000
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	-456,623	-10,535	-19,887	-807,711	-85,050
Beginning Total Fund Balance	3,505,695	303,000	2,037,416	1,433,349	113,060
Ending Total Fund Balance	3,049,072	292,465	2,017,529	625,638	28,010

SECTION B: EXCESS LEVIES FOR 2010 COLLECTION

Excess levies approved by voters for 2010 collection	7,496,372	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2010 collection after rollback	7,496,372	XXXX	1,200,000	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.

Port Angeles School District No.121

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,161.53		4,023.84		3,912.51	
FTE Certificated Employees	277.064		267.978		248.021	
FTE Classified Employees	145.215		143.605		150.853	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	39,853,838		41,450,232		39,056,002	
Total Expenditures	38,762,028		41,472,117		39,512,625	
Total Beginning Fund Balance	2,338,257		2,598,358		3,505,695	
Total Ending Fund Balance	3,241,200		2,426,473		3,049,072	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	19,136,609	49.37	20,141,473	48.57	19,906,900	50.38
Federal Stimulus	XXXXXX		XXXXXX		1,316,561	3.33
Special Education Instruction	5,550,188	14.32	5,702,693	13.75	5,097,090	12.90
Vocational Instruction	1,093,663	2.82	1,170,224	2.82	980,731	2.48
Skills Center Instruction	1,105,510	2.85	1,221,127	2.94	1,302,803	3.30
Compensatory Education	3,508,940	9.05	3,841,187	9.26	1,803,274	4.56
Other Instructional Programs	272,187	0.70	1,117,750	2.70	896,807	2.27
Community Services	215	0.00	0	0.00	20,000	0.05
Support Services	8,094,715	20.88	8,277,663	19.96	8,188,459	20.72
Total - Program Groups	38,762,028	100.00	41,472,117	100.00	39,512,625	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	24,886,904	64.20	27,089,212	65.32	25,079,713	63.47
Teaching Support	2,615,667	6.75	2,886,819	6.96	2,802,933	7.09
Other Supportive Activities	6,108,931	15.76	6,350,947	15.31	6,458,488	16.35
Building Administration	2,340,158	6.04	2,535,319	6.11	2,559,855	6.48
Central Administration	2,810,366	7.25	2,609,820	6.29	2,611,636	6.61
Total - Activity Groups	38,762,028	100.00	41,472,117	100.00	39,512,625	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	17,536,327	45.24	18,549,429	44.73	17,227,828	43.60
Classified Salaries	5,990,071	15.45	6,501,329	15.68	6,810,308	17.24

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
Employee Benefits and Payroll Taxes	7,651,479	19.74	8,485,355	20.46	7,605,935	19.25
Supplies, Instructional Resources and Noncapitalized Items	2,019,755	5.21	2,268,172	5.47	1,630,626	4.13
Purchased Services	5,041,491	13.01	5,275,202	12.72	5,864,264	14.84
Travel	180,066	0.46	160,964	0.39	143,386	0.36
Capital Outlay	342,838	0.88	231,666	0.56	230,278	0.58
Total - Objects	38,762,028	100.00	41,472,117	100.00	39,512,625	100.00

Port Angeles School District No.121

FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2007-2008	Budget 2/ 2008-2009	Budget 3/ 2009-2010
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten	149.79	129.09	128.00
2. Grade 1	301.35	308.27	273.83
3. Grade 2	270.63	282.19	297.24
4. Grade 3	319.57	265.19	281.53
5. Grade 4	314.40	316.43	261.90
6. Grade 5	298.33	312.70	315.12
7. Grade 6	318.24	296.40	309.55
8. Grade 7	281.60	313.15	298.20
9. Grade 8	338.25	269.35	313.03
10. Grade 9	329.01	356.41	294.82
11. Grade 10	385.15	337.99	346.86
12. Grade 11 (excluding Running Start)	403.40	368.17	324.79
13. Grade 12 (excluding Running Start)	366.58	372.44	383.28
14. SUBTOTAL	4,076.30	3,927.78	3,828.15
15. Running Start	85.23	96.06	84.36
16. TOTAL K-12	4,161.53	4,023.84	3,912.51
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	277.064	267.978	248.021
2. General Fund FTE Classified Employees /4	145.215	143.605	150.853

1/ Enrollment and Staff are the final and accepted counts as captured in the P-223 and S-275 Systems, respectively.

2/ Enrollment and staff counts are as reported as of March, at the point when the budget year is opened. These counts remain constant and are not subject to change with subsequent updates to the P-223 and S-275 Systems, 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.

Port Angeles School District No.121
 SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,082,206	7,624,644	7,590,523
2000 Local Nontax Support	937,995	781,622	855,650
3000 State, General Purpose	20,917,893	21,762,418	20,246,128
4000 State, Special Purpose	6,938,996	6,969,417	4,521,680
5000 Federal, General Purpose	517,599	320,000	486,478
6000 Federal, Special Purpose	3,361,151	3,978,931	5,327,643
7000 Revenues from Other School Districts	58,060	13,200	27,900
8000 Revenues from Other Entities	40	0	0
9000 Other Financing Sources	39,899	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	39,853,838	41,450,232	39,056,002
EXPENDITURES			
00 Regular Instruction	19,136,609	20,141,473	19,906,900
10 Federal Stimulus	XXXXXX	XXXXXX	1,316,561
20 Special Education Instruction	5,550,188	5,702,693	5,097,090
30 Vocational Education Instruction	1,093,663	1,170,224	980,731
40 Skills Center Instruction	1,105,510	1,221,127	1,302,803
50 and 60 Compensatory Education Instruction	3,508,940	3,841,187	1,803,274
70 Other Instructional Programs	272,187	1,117,750	896,807
80 Community Services	215	0	20,000
90 Support Services	8,094,715	8,277,663	8,188,459
B. TOTAL EXPENDITURES	38,762,028	41,472,117	39,512,625
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	250,000	150,000	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)	841,810	-171,885	-456,623
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	178,789	300,000	280,000
G.L.815 Reserved for Unequalized Deductible Revenue	XXXXXX	XXXXXX	0
G.L.830 Reserved for Debt Service	0	0	35,971
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory	154,473	154,473	347,285
G.L.850 Reserved for Uninsured Risks	0	0	0

Continued

Port Angeles School District No.121

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
G.L.870 Unreserved, Designated for Other Items	0	1,658,885	2,078,885
G.L.875 Unreserved, Designated for Contingencies	0	200,000	575,000
G.L.890 Unreserved, Undesignated Fund Balance	2,004,995	285,000	188,554
F. TOTAL BEGINNING FUND BALANCE	2,338,257	2,598,358	3,505,695
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	312,045	300,000	300,000
G.L.815 Reserved for Unequalized Deductible Revenue	XXXXX	XXXXX	0
G.L.830 Reserved for Debt Service	35,971	0	35,971
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory	346,946	154,473	347,285
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	2,039,513	1,658,885	1,859,954
G.L.875 Unreserved, Designated for Contingencies	195,000	200,000	300,000
G.L.890 Unreserved, Undesignated Fund Balance	311,725	113,115	205,862
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,241,200	2,426,473	3,049,072

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 reserved fund balances.

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 GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
LOCAL TAXES			
1100 Local Property Tax	7,064,965	7,607,321	7,585,737
1300 Sale of Tax Title Property	395	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	16,845	17,323	4,786
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,082,206	7,624,644	7,590,523
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	51,088	45,500	45,500
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills 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 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	222	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Services	0	0	0
2245 Skills Center, Sales of Goods, Supplies and Services	28,090	25,000	25,100
2288 Day Care	0	0	0
2289 Other Community Services	0	0	26,000
2298 School Food Services	442,543	465,000	465,000
2299 School Bus Revenue	39,207	6,000	XXXXX
2300 Investment Earnings	78,665	50,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	19,714	15,792	20,000
2600 Fines and Damages	1,844	100	100
2700 Rentals and Leases	81,295	47,000	68,000
2800 Insurance Recoveries	42,750	5,000	16,000
2900 Local Support Nontax, Unassigned	805	3,000	5,100
2910 E-Rate	151,773	119,230	134,850
2000 TOTAL LOCAL SUPPORT NONTAX	937,995	781,622	855,650

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Port Angeles School District No.121
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

STATE, GENERAL PURPOSE	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
3100 Apportionment	19,644,333	20,879,985	19,442,541
3121 Special Education--General Apportionment	772,144	766,110	661,484
3300 Local Effort Assistance	364,051	115,323	37,363
3600 State Forests	135,773	0	103,740
3900 Other State General Purpose, Unassigned	1,592	1,000	1,000
3000 TOTAL STATE, GENERAL PURPOSE	20,917,893	21,762,418	20,246,128
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,866,224	3,031,399	2,706,319
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	0	0	0
4155 Learning Assistance	470,754	541,445	517,441
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	150,535	190,796	135,900
4163 Promoting Academic Success	124,316	0	0
4165 Transitional Bilingual	39,418	41,601	40,761
4166 Student Achievement	1,908,522	1,901,115	0
4174 Highly Capable	37,138	38,255	36,251
4175 Professional Development	78,564	78,529	0
4188 Day Care	0	0	0
4198 School Food Services	63,483	54,076	49,546
4199 Transportation--Operations	1,188,042	1,052,201	990,762
4300 Other State Agencies, Unassigned	12,000	40,000	44,700
4321 Special Education--Other State Agencies	0	0	0
4326 State Institutions--Special Education--Other State Agencies	0	0	0
4356 State Institutions, Centers, Homes, Delinquent--Other State Agencies	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Day Care--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0

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Port Angeles School District No.121
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
4399 Transportation--Operations--Other State Agencies	0		0
4000 TOTAL STATE, SPECIAL PURPOSE	6,938,996	6,969,417	4,521,680
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0		0
5300 Impact Aid, Maintenance and Operation	78,341	70,000	65,000
5329 Impact Aid, Special Education Funding	29,531		31,000
5400 Federal in lieu of Taxes	0		0
5500 Federal Forests	409,726	250,000	390,478
5000 TOTAL FEDERAL, GENERAL PURPOSE	517,599	320,000	486,478
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	800,000	800,000
6111 Federal Stimulus--Title I	XXXXX	XXXXX	220,119
6112 Federal Stimulus--School Improvement	XXXXX	XXXXX	0
6113 Federal Stimulus--State Stabilization Fund	XXXXX	XXXXX	648,945
6114 Federal Stimulus--IDEA	XXXXX	XXXXX	475,039
6118 Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6119 Federal Stimulus--Other	XXXXX	XXXXX	0
6121 Special Education--Medicaid Reimbursement		80,000	0
6124 Special Education--Supplemental	1,010,467	992,962	952,239
6138 Secondary Vocational Education	29,465	28,286	24,244
6146 Skills Center	16,058	16,058	21,108
6151 Disadvantaged (formerly Remediation)	605,610	824,932	806,833
6152 School Improvement, Federal	317,337	264,149	301,219
6153 Migrant	0		0
6154 Reading First, Federal	0		0
6157 Institutions, Neglected and Delinquent	0		0
6161 Head Start	0		0
6162 Math & Science--Professional Development	0		0
6164 Limited English Proficiency (formerly Bilingual)	0		0
6167 Indian Education JOM	0		0
6168 Indian Education, ED	0		0
6176 Targeted Assistance	0		0
6178 Youth Training Programs	0		0

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Port Angeles School District No.121
 GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	845,948	708,895	736,432
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	62,407	58,100	58,100
6211 Federal Stimulus--Title I	XXXXX	XXXXX	0
6212 Federal Stimulus--School Improvement	XXXXX	XXXXX	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	XXXXX	XXXXX	0
6214 Federal Stimulus--IDEA	XXXXX	XXXXX	0
6218 Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6219 Federal Stimulus--Other	XXXXX	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6224 Special Education--Supplemental	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skills Center	0	0	0
6251 Disadvantaged (formerly Remediation)	0	0	0
6252 School Improvement, Federal	0	0	0
6253 Migrant	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	56,360	61,192	61,365
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	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	3,648	15,792	0
6310 Medicaid Administrative Match	153,786	0	0

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Port Angeles School District No.121
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
6311 Federal Stimulus--Title I	XXXXX	XXXXX	0
6312 Federal Stimulus--School Improvement	XXXXX	XXXXX	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	XXXXX	XXXXX	0
6314 Federal Stimulus--IDEA	XXXXX	XXXXX	0
6318 Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6319 Federal Stimulus--Other	XXXXX	XXXXX	0
6321 Special Education--Medicaid Reimbursement	168,961	50,000	130,000
6324 Special Education--Supplemental	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged (formerly Remediation)	0	0	0
6352 School Improvement, Federal	0	0	0
6353 Migrant	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	0	0	0
6378 Youth Training	0	0	0
6388 Day Care	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	91,104	78,565	92,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,361,151	3,978,931	5,327,643
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	122	0	0
7121 Special Education	0	0	0
7131 Vocational Education	0	0	0
7145 Skills Center	0	0	0

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Port Angeles School District No.121
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
7163 Promoting Academic Success	0	0	0
7189 Other Community Services	XXXXX	XXXXX	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	57,938	13,200	27,900
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	58,060	13,200	27,900
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	40	0	0
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8500 Nonfederal, ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	40	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	39,899	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	39,899	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	39,853,838	41,450,232	39,056,002

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REGULAR INSTRUCTION			
01 Basic Education	19,136,609	20,141,473	19,906,900
00 TOTAL REGULAR INSTRUCTION	19,136,609	20,141,473	19,906,900
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	XXXXX	XXXXX	211,877
12 Federal Stimulus - School Improvement	XXXXX	XXXXX	0
13 Federal Stimulus - State Fiscal Stabilization Fund	XXXXXX	XXXXXX	647,433
14 Federal Stimulus - IDEA	XXXXXX	XXXXXX	457,251
18 Federal Stimulus - Competitive Grants	XXXXXX	XXXXXX	0
19 Federal Stimulus - Other	XXXXXX	XXXXXX	0
10 TOTAL FEDERAL STIMULUS			1,316,561
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,541,685	4,740,209	4,150,667
24 Special Education, Supplemental, Federal	981,623	962,484	916,584
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	26,880	0	29,839
20 TOTAL SPECIAL EDUCATION INSTRUCTION	5,550,188	5,702,693	5,097,090
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,066,227	1,142,852	957,395
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	27,436	27,372	23,336
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,093,663	1,170,224	980,731
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	1,088,790	1,205,588	1,282,485
46 Skills Center, Federal	16,720	15,539	20,318
40 TOTAL SKILLS CENTER INSTRUCTION	1,105,510	1,221,127	1,302,803
COMPENSATORY EDUCATION INSTRUCTION			
51 ESEA Disadvantaged, Federal	603,216	798,270	776,622
52 Other Title Grants under ESEA, Federal	307,834	256,161	289,940
53 ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	463,742	523,945	498,201
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Port Angeles School District No.121

EXPENDITURE BY PROGRAM

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	130,713	188,962	136,363
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
63 Promoting Academic Success	124,316	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	35,464	41,601	40,761
66 Student Achievement, State	1,786,599	1,971,056	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	57,056	61,192	61,387
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,508,940	3,841,187	1,803,274
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	33,466	37,019	34,894
75 Professional Development, State	43,211	78,529	0
76 Targeted Assistance, Federal	8,443	6,000	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	187,067	996,202	861,913
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	272,187	1,117,750	896,807
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Day Care	0	0	0
89 Other Community Services	215	0	20,000
80 TOTAL COMMUNITY SERVICES	215	0	20,000
SUPPORT SERVICES			
97 Districtwide Support	5,120,337	5,169,783	5,093,528
98 School Food Services	1,400,501	1,306,536	1,342,978
99 Pupil Transportation	1,573,876	1,801,344	1,751,953
90 TOTAL SUPPORT SERVICES	8,094,715	8,277,663	8,188,459
TOTAL PROGRAM EXPENDITURES	38,762,028	41,472,117	39,512,625

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	19,906,900	139,000		12,000,701	2,045,696	4,120,944	538,799	911,255	49,690	100,815
11 Federal Stimulus - Title I	211,877	0		149,632	0	45,153	17,092	0	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - State Fiscal Stabilization Fund	647,433	0		557,847	0	89,586	0	0	0	0
14 Federal Stimulus - IDEA	457,251	0		135,815	0	19,383	0	302,053	0	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
19 Federal Stimulus - Other	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	4,150,667	0		1,525,686	1,249,083	1,105,942	51,687	199,999	8,120	10,150
24 Sp Ed, Sup, Fed	916,584	0		690,974	0	212,905	465	12,240	0	0
26 Sp Ed, Inst, St	0	0	0	0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	29,839	0		0	0	0	0	29,839	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	6,413,651	0	0	3,059,954	1,249,083	1,472,969	69,244	544,131	8,120	10,150
31 Voc, Basic, St	957,395	4,200		590,807	26,584	184,555	79,138	67,299	4,812	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	23,336	0		0	0	0	12,000	0	5,114	6,222
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	980,731	4,200		590,807	26,584	184,555	91,138	67,299	9,926	6,222
45 Skil Cnt, Bas, St	1,282,485	45,000	0	504,532	95,186	186,868	137,569	301,330	9,000	3,000
46 Skill Cntr, Fed	20,318	1,000	0	0	0	0	4,861	6,457	7,000	1,000
TOTAL SKILLS CENTER INSTRUCTION	1,302,803	46,000	0	504,532	95,186	186,868	142,430	307,787	16,000	4,000
51 Disadvant, Fed	776,622	0		292,281	186,300	191,166	66,942	36,898	3,035	0
52 Schl Imprv, Fed	289,940	439	0	143,100	0	26,863	25,398	89,696	4,444	0
53 Migrant, Fed	0	0	0	0	0	0	0	0	0	0
54 Read First, Fed	0	0	0	0	0	0	0	0	0	0
55 LAP	498,201	0		306,566	24,650	101,543	22,744	42,698	0	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	136,363	0		49,725	18,929	15,095	0	49,353	3,261	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
63 PAS	0	0	0	0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Billing, St	40,761	0		28,133	0	8,797	2,831	0	1,000	0
66 Stu Achvmt, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	61,387	0		0	41,450	19,937	0	0	0	0

Port Angeles School District No.121

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	(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
69 Comp, Othr	0	0	0	0	0	0	0	0	0
TOTAL	1,803,274	439	819,805	271,329	363,401	117,915	218,645	11,740	0
COMPENSATORY									
EDUCATION									
INSTRUCTION									
71 Traffic	0	0	0	0	0	0	0	0	0
Safety	0	0	0	0	0	0	0	0	0
73 Summer	0	0	0	0	0	0	0	0	0
School									
74 Highly	0	0	25,651	0	7,453	1,264	0	526	0
Capable									
75 Prof Dev,	0	0	0	0	0	0	0	0	0
State									
76 Target Asst,	0	0	0	0	0	0	0	0	0
Fed									
78 Yth Trg Pm,	0	0	0	0	0	0	0	0	0
Fed									
79 Inst Pgm,	0	0	22,320	0	3,177	5,916	830,000	500	0
Othr									
TOTAL OTHER	861,913	0	47,971	0	10,630	7,180	830,000	1,026	0
INSTRUCTIONAL									
PROGRAMS									
81 Public	0	0	0	0	0	0	0	0	0
Radio/TV									
86 Comm Schools	0	0	0	0	0	0	0	0	0
88 Day Care	0	0	0	0	0	0	0	0	0
89 Othr Comm	20,000	0	0	0	0	0	0	0	0
Srv									
TOTAL COMMUNITY	20,000	0	0	0	0	0	0	0	0
SERVICES									
97 Distwide	0	-70,739	204,058	2,062,168	811,475	359,055	1,593,291	37,034	97,186
Suppt									
98 Schl Food	500	-500	0	4,000	0	18,759	1,310,014	0	10,205
Serv									
99 Pupil Transp	1,751,953	0	-138,900	1,056,262	455,093	286,106	81,842	9,850	1,700
TOTAL SUPPORT	8,188,459	500	-210,139	3,122,430	1,266,568	663,920	2,985,147	46,884	109,091
SERVICES									

Port Angeles School District No.121

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

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
39,512,625	210,139	-210,139	17,227,828	6,810,308	7,605,935	1,630,626	5,864,264	143,386	230,278
OBJECT TOTALS									

Port Angeles School District No.121

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
(0) Debit Transfers	247,730	XXXXX	210,300	XXXXX	210,139	XXXXX
(1) Credit Transfers	-247,730	XXXXX	-210,300	XXXXX	-210,139	XXXXX
(2) Certificated Salaries	17,536,327	45.24	18,549,429	44.73	17,227,828	43.60
(3) Classified Salaries	5,990,071	15.45	6,501,329	15.68	6,810,308	17.24
(4) Employee Benefits and Payroll Taxes	7,651,479	19.74	8,485,355	20.46	7,605,935	19.25
(5) Supplies and Materials	2,019,755	5.21	2,268,172	5.47	1,630,626	4.13
(7) Purchased Services	5,041,491	13.01	5,275,202	12.72	5,864,264	14.84
(8) Travel	180,066	0.46	160,964	0.39	143,386	0.36
(9) Capital Outlay	342,838	0.88	231,666	0.56	230,278	0.58
TOTAL EXPENDITURES	38,762,028	100.00	41,472,117	100.00	39,512,625	100.00

Port Angeles School District No.121

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	7,718,005	12,438	7,705,567	44.00	3,390,449
Spring 2010	7,496,372	4,786	7,491,586	56.00	4,195,288
1100 TOTAL LOCAL TAXES:					7,585,737

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	5,520,445	2.253	12,438	0.00	XXXXXX
Spring 2010	2,185,616	2.190	4,786	100.00	4,786
1500 TIMBER EXCISE TAXES:					4,786

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

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

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REVENUES			
100 General Student Body	165,806	335,148	247,640
200 Athletics	55,944	94,750	94,000
300 Classes	6,567	12,500	14,000
400 Clubs	155,276	250,880	240,680
600 Private Moneys	7,976	36,500	36,500
A. TOTAL REVENUES	391,568	729,778	632,820
EXPENDITURES			
100 General Student Body	95,130	263,023	196,148
200 Athletics	96,572	158,950	129,600
300 Classes	7,523	12,000	10,500
400 Clubs	163,642	268,957	270,607
600 Private Moneys	4,539	37,000	36,500
B. TOTAL EXPENDITURES	367,407	739,930	643,355
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	24,162	-10,152	-10,535
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.840 Reserved for Inventory	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	360,426	237,000	303,000
D. TOTAL BEGINNING FUND BALANCE	360,426	237,000	303,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.840 Reserved for Inventory	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	384,588	226,848	292,465
F. TOTAL ENDING FUND BALANCE (C+D) 1/	384,588	226,848	292,465

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

Port Angeles School District No.121
 SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,261,253	1,250,000	1,221,932
2000 Local Nontax Support	59,604	31,000	31,000
3000 State, General Purpose	23,843	0	20,000
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,344,700	1,281,000	1,272,932
EXPENDITURES			
Matured Bond Expenditures	790,000	845,000	905,000
Interest on Bonds	438,213	399,382	357,819
Interfund Loan Interest	0	0	0
Bond Transfer Fees	304	10,000	30,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	1,228,516	1,254,382	1,292,819
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)	116,184	26,618	-19,887
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	1,693,234	1,774,620	2,037,416
F. TOTAL BEGINNING FUND BALANCE	1,693,234	1,774,620	2,037,416
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	1,809,419	1,801,238	2,017,529
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,809,419	1,801,238	2,017,529

Port Angeles School District No.121

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
LOCAL TAXES			
1100 Local Property Taxes	1,255,586	1,244,407	1,218,080
1300 Sale of Tax Title Property	76	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	5,591	5,593	3,852
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,261,253	1,250,000	1,221,932
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	59,604	31,000	31,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	59,604	31,000	31,000
STATE, GENERAL PURPOSE			
3600 State Forests	23,843	0	20,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	23,843	0	20,000
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
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
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,344,700	1,281,000	1,272,932

Port Angeles School District No.121

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	1,250,000	4,006	1,245,994	44.00	548,237
Spring 2010	1,200,000	3,852	1,196,148	56.00	669,843
1100 TOTAL LOCAL TAXES:					1,218,080

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2009	11,004,889	0.364	4,006	0.00	XXXXX
Spring 2010	11,004,889	0.350	3,852	100.00	3,852
1500 TIMBER EXCISE TAXES:					3,852

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	50,677	20,491	20,491
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	250,000	150,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	300,677	170,491	20,491
EXPENDITURES			
10 Sites	57,236	155,000	155,000
20 Buildings	181,063	209,000	209,000
30 Equipment	92,268	235,000	235,000
40 Energy	0	229,202	229,202
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	330,567	828,202	828,202
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)	-29,890	-657,711	-807,711
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.861 Reserve of Bond Proceeds	767,467	0	381,962
G.L.862 Reserve of Levy Proceeds	0	0	0
G.L.863 Reserve of State Proceeds	103,047	0	0
G.L.864 Reserve of Federal Proceeds	0	0	0

Continued

Port Angeles School District No.121

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
G.L.865 Reserve of Other Proceeds	0	0	103,047
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	364,102	807,711	948,340
F. TOTAL BEGINNING FUND BALANCE	1,234,617	807,711	1,433,349
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.861 Reserve of Bond Proceeds	376,747	0	387,162
G.L.862 Reserve of Levy Proceeds	0	0	0
G.L.863 Reserve of State Proceeds	103,047	0	0
G.L.864 Reserve of Federal Proceeds	0	0	0
G.L.865 Reserve of Other Proceeds	0	0	103,047
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	724,932	150,000	135,429
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,204,726	150,000	625,638

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

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

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
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	44,523	20,491	20,491
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	6,154	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	50,677	20,491	20,491
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, Paid Direct to Districts	0	0	0
4166 Student Achievement	0	0	0
4230 State Matching, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching--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

Continued

Port Angeles School District No.121

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	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	250,000	150,000	0
9000 TOTAL OTHER FINANCING SOURCES	250,000	150,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	300,677	170,491	20,491

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

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2299 School Bus Revenue	0	0	0
2300 Investment Earnings	11,466	6,590	6,590
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4499 Transportation Reimbursement Depreciation	112,004	137,222	158,360
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	123,469	143,812	164,950
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	123,469	143,812	164,950
EXPENDITURES			
Program 97 Districtwide Support			
Act 83 Interest 1/	0	0	0
Act 84 Principal	0	0	0
Act 85 Debt-Related Expenditures	0	0	0

Continued

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

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
Program 99 Pupil Transportation			
Act 57 Cash Purchases/Rebuilding of Transportation Equipment	204,543	336,052	250,000
Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
D. TOTAL EXPENDITURES	204,543	336,052	250,000
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)	-81,074	-192,240	-85,050
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	272,514	192,240	113,060
H. TOTAL BEGINNING FUND BALANCE	272,514	192,240	113,060
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	191,440	0	28,010
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	191,440	0	28,010

- 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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.
- 4/ Amount on Line J must be equal to or greater than all reserved fund balances.