

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 05 Clallam

Fiscal Year 2008-2009

ANNUAL FINACIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2008-2009

CERTIFICATION

The Annual Financial Statements (Report F-196) for Port Angeles School District No. 121 of Clallam County for the fiscal year ended August 31, 2009, were prepared on the accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2008-August 31, 2009

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	41,227,870.99	301,141.17	1,291,560.37	283,102.44	206,469.29	0.00	43,310,144.26
Total Expenditures	40,446,691.37	312,553.12	1,244,684.75	60,778.66	281,940.05	0.00	42,346,647.95
Other Financing Uses	250,000.00		0.00	0.00	0.00		250,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	531,179.62	-11,411.95	46,875.62	222,323.78	-75,470.76	0.00	713,496.31
Beginning Total Fund Balance	3,241,200.32	384,587.68	1,809,418.57	1,204,726.31	191,440.02		6,831,372.90
Prior Year(s) Corrections or Restatements	5,711.27	0.00	0.00	0.00	0.00		5,711.27
Ending Total Fund Balance	3,778,091.21	373,175.73	1,856,294.19	1,427,050.09	115,969.26	0.00	7,550,580.48

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Balance Sheet

COUNTY: 05 Clallam

Governmental Funds

August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	10,150.00	19,575.00	0.00	0.00	0.00	0.00	29,725.00
Minus Warrants Outstanding	-1,108,264.61	-2,388.43	0.00	0.00	0.00	0.00	-1,110,653.04
Taxes Receivable	3,684,294.16		597,946.11	0.00	0.00		4,282,240.27
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	315,228.14	0.00	0.00	0.00	0.00	0.00	315,228.14
Accounts Receivable	51,131.94	21.36	0.00	0.00	0.00	0.00	51,153.30
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	288,004.30	0.00					288,004.30
Prepaid Items	0.00	0.00		0.00	0.00	0.00	0.00
Investments	4,733,324.78	355,967.80	1,856,294.19	1,427,050.09	115,969.26	0.00	8,488,606.12
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,973,868.71	373,175.73	2,454,240.30	1,427,050.09	115,969.26	0.00	12,344,304.09
LIABILITIES:							
Accounts Payable	501,280.95	0.00	0.00	0.00	0.00	0.00	501,280.95
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Balance Sheet

COUNTY: 05 Clallam

Governmental Funds

August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
Deferred Revenue	3,694,496.55	0.00	597,946.11	0.00	0.00	0.00	4,292,442.66
TOTAL LIABILITIES	4,195,777.50	0.00	597,946.11	0.00	0.00	0.00	4,793,723.61
FUND BALANCE:							
Reservation Of Fund Balance	609,168.00	0.00	0.00	463,895.53	0.00	0.00	1,073,063.53
Unreserved, Designated Fund Balance	2,619,617.00	0.00		0.00		0.00	2,619,617.00
Unreserved, Undesignated Fund Balance	549,306.21	373,175.73	1,856,294.19	963,154.56	115,969.26	0.00	3,857,899.95
TOTAL FUND BALANCE	3,778,091.21	373,175.73	1,856,294.19	1,427,050.09	115,969.26	0.00	7,550,580.48
TOTAL LIABILITIES AND FUND BALANCE	7,973,868.71	373,175.73	2,454,240.30	1,427,050.09	115,969.26	0.00	12,344,304.09

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 05 Clallam

Governmental Funds

For the Year Ended August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	8,450,793.94	301,141.17	1,267,952.36	17,204.06	64,032.70		10,101,124.23
State	26,740,753.31		23,608.01	15,898.38	142,436.59		26,922,696.29
Federal	4,097,671.06		0.00	0.00	0.00		4,097,671.06
Federal Stimulus	1,914,200.00						1,914,200.00
Other	24,452.68			0.00	0.00	0.00	24,452.68
TOTAL REVENUES	41,227,870.99	301,141.17	1,291,560.37	33,102.44	206,469.29	0.00	43,060,144.26
EXPENDITURES:							
CURRENT:							
Regular Instruction	18,493,655.26						18,493,655.26
Federal Stimulus	1,635,509.01						1,635,509.01
Special Education	5,710,393.18						5,710,393.18
Vocational Education	1,027,638.20						1,027,638.20
Skills Center	1,134,605.19						1,134,605.19
Compensatory Programs	3,861,308.19						3,861,308.19
Other Instructional Programs	133,073.00						133,073.00
Community Services	25,429.33						25,429.33
Support Services	8,079,495.54						8,079,495.54
Student Activities/Other		312,553.12				0.00	312,553.12
CAPITAL OUTLAY:							
Sites				37,173.69			37,173.69
Building				23,767.51			23,767.51
Equipment				-162.54			-162.54
Energy				0.00			0.00
Transportation Equipment					281,940.05		281,940.05
Other	345,584.47						345,584.47
DEBT SERVICE:							
Principal	0.00		845,000.00	0.00	0.00		845,000.00
Interest and Other Charges	0.00		399,684.75	0.00	0.00		399,684.75
TOTAL EXPENDITURES	40,446,691.37	312,553.12	1,244,684.75	60,778.66	281,940.05	0.00	42,346,647.95
REVENUES OVER (UNDER) EXPENDITURES	781,179.62	-11,411.95	46,875.62	-27,676.22	-75,470.76	0.00	713,496.31

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 05 Clallam

Governmental Funds

For the Year Ended August 31, 2009

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	250,000.00	0.00		250,000.00
Transfers Out (GL 536)	-250,000.00		0.00	0.00	0.00	0.00	-250,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-250,000.00		0.00	250,000.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	531,179.62	-11,411.95	46,875.62	222,323.78	-75,470.76	0.00	713,496.31
BEGINNING TOTAL FUND BALANCE	3,241,200.32	384,587.68	1,809,418.57	1,204,726.31	191,440.02	0.00	6,831,372.90
Prior Year(s) Corrections or Restatements	5,711.27	0.00	0.00	0.00	0.00	0.00	5,711.27
ENDING TOTAL FUND BALANCE	3,778,091.21	373,175.73	1,856,294.19	1,427,050.09	115,969.26	0.00	7,550,580.48

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

General Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	8,406,266.00	8,450,793.94	44,527.94
State	28,731,835.00	26,740,753.31	-1,991,081.69
Federal	4,298,931.00	4,097,671.06	-201,259.94
Federal Stimulus	0.00	1,914,200.00	1,914,200.00
Other	13,200.00	24,452.68	11,252.68
TOTAL REVENUES	41,450,232.00	41,227,870.99	-222,361.01
EXPENDITURES			
CURRENT:			
Regular Instruction	20,062,694.00	18,493,655.26	1,569,038.74
Federal Stimulus	0.00	1,635,509.01	-1,635,509.01
Special Education	5,692,543.00	5,710,393.18	-17,850.18
Vocational Education	1,099,752.00	1,027,638.20	72,113.80
Skills Center	1,205,627.00	1,134,605.19	71,021.81
Compensatory Programs	3,841,187.00	3,861,308.19	-20,121.19
Other Instructional Programs	1,117,750.00	133,073.00	984,677.00
Community Services	0.00	25,429.33	-25,429.33
Support Services	8,220,898.00	8,079,495.54	141,402.46
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	231,666.00	345,584.47	-113,918.47
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	41,472,117.00	40,446,691.37	1,025,425.63
REVENUES OVER (UNDER) EXPENDITURES	-21,885.00	781,179.62	803,064.62

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

General Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-150,000.00	-250,000.00	-100,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-150,000.00	-250,000.00	-100,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-171,885.00	531,179.62	703,064.62
BEGINNING TOTAL FUND BALANCE	2,598,358.00	3,241,200.32	642,842.32
Prior Year(s) Corrections or Restatements		5,711.27	5,711.27
ENDING TOTAL FUND BALANCE	2,426,473.00	3,778,091.21	1,351,618.21

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Associated Student Body Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	729,778.00	301,141.17	-428,636.83
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	729,778.00	301,141.17	-428,636.83
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	739,930.00	312,553.12	427,376.88
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	739,930.00	312,553.12	427,376.88
REVENUES OVER (UNDER) EXPENDITURES	-10,152.00	-11,411.95	-1,259.95

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Associated Student Body Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-10,152.00	-11,411.95	-1,259.95
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	237,000.00	384,587.68	147,587.68
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	226,848.00	373,175.73	146,327.73

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Debt Service Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,281,000.00	1,267,952.36	-13,047.64
State	0.00	23,608.01	23,608.01
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	1,281,000.00	1,291,560.37	10,560.37
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	845,000.00	845,000.00	0.00
Interest and Other Charges	409,382.00	399,684.75	9,697.25
TOTAL EXPENDITURES	1,254,382.00	1,244,684.75	9,697.25
 REVENUES OVER (UNDER) EXPENDITURES	 26,618.00	 46,875.62	 20,257.62

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Debt Service Fund

For The Year Ended August 31, 2009

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	26,618.00	46,875.62	20,257.62
BEGINNING TOTAL FUND BALANCE	1,774,620.00	1,809,418.57	34,798.57
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,801,238.00	1,856,294.19	55,056.19

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Capital Projects Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	20,491.00	17,204.06	-3,286.94
State	0.00	15,898.38	15,898.38
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	20,491.00	33,102.44	12,611.44
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	155,000.00	37,173.69	117,826.31
Building	209,000.00	23,767.51	185,232.49
Equipment	235,000.00	-162.54	235,162.54
Energy	229,202.00	0.00	229,202.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	828,202.00	60,778.66	767,423.34
REVENUES OVER (UNDER) EXPENDITURES	-807,711.00	-27,676.22	780,034.78

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Capital Projects Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	150,000.00	250,000.00	100,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	150,000.00	250,000.00	100,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-657,711.00	222,323.78	880,034.78
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	807,711.00	1,204,726.31	397,015.31
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	150,000.00	1,427,050.09	1,277,050.09

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Transportation Vehicle Fund

For The Year Ended August 31, 2009

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	6,590.00	64,032.70	57,442.70
State	137,222.00	142,436.59	5,214.59
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	143,812.00	206,469.29	62,657.29
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	336,052.00	281,940.05	54,111.95
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	336,052.00	281,940.05	54,111.95
REVENUES OVER (UNDER) EXPENDITURES	-192,240.00	-75,470.76	116,769.24

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Transportation Vehicle Fund

For The Year Ended August 31, 2009

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-192,240.00	-75,470.76	116,769.24
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	192,240.00	191,440.02	-799.98
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	115,969.26	115,969.26

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Statement Of Fiduciary Net Assets

COUNTY: 05 Clallam

Fiduciary Funds

August 31, 2009

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Reserved for Other Items	0.00	0.00
Reserved for Self Insured Risk		0.00
Reserved for Trust Principal	0.00	0.00
Unreserved, Designated for Other Items	0.00	0.00
Unreserved, Undesignated Fund Balance	0.00	0.00
TOTAL NET ASSETS	0.00	0.00

E.S.D. 114

Statement of Changes in Fiduciary Net Assets

COUNTY: 05 Clallam

Fiduciary Funds

For the Year Ended August 31, 2009

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

E.S.D. 114

Schedule of Long-Term Debt

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Description	Beginning Outstanding Debt September 1, 2008	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2009
Total Voted Bonds	8,710,000.00	0.00	845,000.00	7,865,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Other Long-Term Debt:				
Capital Leases	35,971.40	0.00	25,400.91	10,570.49
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00
Compensated Absences	1,024,742.71	37,311.68	0.00	1,062,054.39
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	1,060,714.11	37,311.68	25,400.91	1,072,624.88
TOTAL LONG-TERM DEBT	9,770,714.11	37,311.68	870,400.91	8,937,624.88

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	7,552,618.23	1,239,072.72	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	12,409.18	3,999.84	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 Total Local Taxes	7,565,027.41	1,243,072.56	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	61,017.50			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	0.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	37,159.86			
2288 Day Care	0.00			
2289 Other Community Services	21,390.30			
2298 Food Services	433,622.63			
2299 School Bus Revenue	9,988.19			60,000.00
2300 Investment Earnings	66,905.67	24,879.80	17,204.06	4,032.70
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	20,317.58		0.00	0.00
2600 Fines and Damages	192.01		0.00	0.00
2700 Rentals and Leases	91,413.82	0.00	0.00	0.00
2800 Insurance Recoveries	18,650.02		0.00	0.00
2900 Local Support Nontax, Unassigned	9,000.98	0.00	0.00	0.00
2910 E-rate	116,107.97		0.00	
2000 Total Local Support Nontax	885,766.53	24,879.80	17,204.06	64,032.70

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	19,169,318.88			
3121 Special Education - General Apportionment	677,807.57			
3300 Local Effort Assistance	186,860.40			
3600 State Forests	143,539.92	23,608.01	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	20,177,526.77	23,608.01	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		15,898.38	
4121 Special Education	2,986,220.29			
4126 State Institutions, Special Education	0.00			
4130 State Matching, Paid Direct to Districts			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	544,184.69			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	292,844.71			
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	44,540.22			
4166 Student Achievement	1,494,194.85		0.00	
4174 Highly Capable	38,222.90			
4175 Professional Development	76,721.64			
4188 Day Care	0.00			
4198 School Food Service	58,014.81			
4199 Transportation - Operations	1,014,549.03			
4230 State Matching, Paid Direct to Contractors			0.00	
4300 Other State Agencies, Unassigned	13,733.40		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Matching - Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4388 Day Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				142,436.59
4000 Total State, Special Purpose	6,563,226.54		15,898.38	142,436.59
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	65,535.18	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	37,076.65			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	390,482.16	0.00	0.00	
5000 Total Federal, General Purpose	493,093.99	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	1,914,200.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	968,536.00			
6138 Secondary Vocational Education	22,935.95			
6146 Skills Center	21,050.78			
6151 Disadvantaged	813,019.64			
6152 School Improvement, Federal	294,113.96			
6153 Migrant	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
6167 Indian Education, JOM	0.00			

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	957,146.50			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	62,222.64		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 Disadvantaged	0.00			
6252 School Improvement, Federal	0.00			
6253 Migrant	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Devolpment	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	61,192.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	
6310 Medicaid Administrative Match	102,866.14			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	209,746.65			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6346 Skills Center	0.00			
6351 Disadvantaged	0.00			
6352 School Improvement, Federal	0.00			
6353 Migrant	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	91,746.81			
6000 Total Federal, Special Purpose	5,518,777.07		0.00	

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7163 Promoting Academic Success	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	24,452.68			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	24,452.68		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property		0.00	0.00	
9300 Sale of Equipment	0.00		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	250,000.00	0.00
9000 Total Other Financing Sources	0.00	0.00	250,000.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	41,227,870.99	1,291,560.37	283,102.44	206,469.29

E.S.D. 114

Program/Activity/Object Report

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	18,536,734.67	11 Bd of Dir	87,783.87	0 Debit Transfer	286,768.43
11 Stim, Title I	.00	12 Supt Off	339,487.32	1 Credit Transfer	-286,768.43
12 Stim, Schl Imprv	.00	13 Busns Off	584,603.97	2 Cert. Salaries	18,306,952.46
13 Stim, SFSF	1,635,509.01	14 HR	391,554.65	3 Class. Salaries	6,313,178.07
14 Stim, IDEA	.00	15 Pblc Rltn	76,454.57	4 Employee Benefits	8,341,582.23
18 Stim, Compt Grants	.00	21 Supv Inst	720,445.74	5 Supplies / Materials	1,727,607.38
19 Stim, Other	.00	22 Lrn Resrc	626,150.43	7 Purchased Services	5,194,200.68
21 Sp Ed, Sup, St	4,744,030.19	23 Princ Off	2,524,017.82	8 Travel	217,586.08
24 Sp Ed, Sup, Fed	938,060.00	24 Guid/Coun	728,980.44	9 Capital Outlay	345,584.47
26 Sp Ed, Inst, St	.00	25 Pupil M/S	230,522.46	TOTAL ALL OBJECTS	40,446,691.37
29 Sp Ed, Oth, Fed	37,076.00	26 Health	1,230,039.92		
31 Voc, Basic, St	1,064,035.68	27 Teaching	25,169,249.72		
34 MidSchCar/Tec	.00	28 Extracur	870,111.77		
38 Voc, Fed	22,194.65	29 Pmt to SD	.00		
39 Voc, Other	.00	41 Supervisn	52,234.33		
45 Skil Cnt, Bas, St	1,151,128.44	42 Food	738,350.86		
46 Skill Cntr, Fed	20,370.41	44 Operation	725,973.77		
51 Disadvant, Fed	784,482.91	49 Transfers	-794.10		
52 Schl Imprv, Fed	291,362.85	51 Supervisn	304,443.75		
53 Migrant, Fed	.00	52 Operation	1,061,627.34		
54 Read First, Fed	.00	53 Maintnce	276,548.56		
55 LAP	490,014.05	56 Insurance	51,420.00		
56 St In, Ctr/Hm, D	.00	59 Transfers	-213,479.38		
57 St In, N/D, Fed	.00	61 Supv Bldg	107,184.17		
58 Sp/Plt Pgm, St	257,014.83	62 Grnd Mnt	274,728.61		
61 Head Start, Fed	.00	63 Oper Bldg	1,291,639.97		
62 MS, Pro Dv, Fed	.00	64 Maintnce	550,527.49		
63 PAS	5,082.50	65 Utilities	890,867.65		
64 LEP, Fed	.00	67 Bldg Secu	64,126.04		
65 Tran Biling, St	40,470.51	68 Insurance	241,673.00		
66 Stu Achvmnt, St	1,988,533.55	72 Info Sys	440,742.41		
67 Ind Ed, Fd, JOM	.00	73 Printing	16,272.04		
68 Ind Ed, Fd, ED	61,192.00	74 Warehouse	15,422.57		
69 Comp, Othr	.00	75 Mtr Pool	-47,649.72		

E.S.D. 114

Program/Activity/Object Report

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	36,742.32
75 Prof Dev, State	21,639.34
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	74,691.34
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	25,429.33
97 Distwide Suppt	5,222,072.41
98 Schl Food Serv	1,515,764.86
99 Pupil Transp	1,483,059.52
TOTAL ALL PROGRAMS	40,446,691.37

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	25,429.33
TOTAL ALL ACTIVITIES	40,446,691.37

REPORT F196

Port Angeles School District No. 121

RUN: 12/3/2009 9:38:19 AM

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 05 Clallam

Fiscal Year 2008-2009

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 114

PROGRAM 01 - Basic Education

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	320,159.38	0.00		192,742.97	53,957.39	65,716.91	3,138.07	1,500.00	3,104.04	0.00
22 Lrn Resrc	618,452.91	7.01		80,376.31	338,034.24	163,343.48	32,881.16	3,447.27	0.00	363.44
23 Princ Off	2,303,449.89	0.00		1,059,670.35	606,470.25	526,636.32	60,526.80	39,063.92	10,035.88	1,046.37
24 Guid/Coun	530,357.40	0.00		272,205.33	63,161.54	111,711.38	15,373.06	67,754.99	151.10	0.00
25 Pupil M/S	201,577.70	0.00		0.00	116,780.65	61,731.01	0.00	23,066.04	0.00	0.00
26 Health	124,835.35	0.00		20,738.63	72,715.48	24,398.08	3,018.09	2,321.77	1,643.30	0.00
27 Teaching	13,572,589.82	39,156.52		8,999,980.44	233,066.79	3,118,903.92	474,682.89	670,819.85	17,646.70	18,332.71
28 Extracur	865,312.22	177,234.13		160,253.57	357,742.80	88,015.81	2,702.79	46,084.54	9,941.69	23,336.89
01 TOTAL	18,536,734.67	216,397.66		10,785,967.60	1,841,929.14	4,160,456.91	592,322.86	854,058.38	42,522.71	43,079.41

E.S.D. 114

PROGRAM 13 - Federal Stimulus - State Fiscal Stabilization Fund

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,635,509.01	0.00		1,371,810.94	0.00	263,698.07	0.00	0.00	0.00	0.00
13 TOTAL	1,635,509.01	0.00		1,371,810.94	0.00	263,698.07	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	198,504.31	0.00		74,808.97	62,922.08	46,803.06	3,042.92	4,457.76	6,469.52	0.00
24 Guid/Coun	127,653.59	0.00		0.00	0.00	0.00	0.00	127,653.59	0.00	0.00
26 Health	1,054,473.85	983.01		488,538.07	36,906.77	154,669.20	16,408.03	345,141.43	10,432.57	1,394.77
27 Teaching	3,363,398.44	838.56		1,050,697.81	1,160,275.82	976,202.82	50,890.71	100,514.43	16,600.05	7,378.24
21 TOTAL	4,744,030.19	1,821.57		1,614,044.85	1,260,104.67	1,177,675.08	70,341.66	577,767.21	33,502.14	8,773.01

E.S.D. 114

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	25,574.00	0.00		0.00	0.00	0.00	0.00	25,574.00	0.00	0.00
27 Teaching	912,486.00	0.00		682,271.56	0.00	229,504.97	667.83	0.00	41.64	0.00
24 TOTAL	938,060.00	0.00		682,271.56	0.00	229,504.97	667.83	25,574.00	41.64	0.00

E.S.D. 114

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	37,076.00	0.00		0.00	0.00	0.00	0.00	37,076.00	0.00	0.00
29 TOTAL	37,076.00	0.00		0.00	0.00	0.00	0.00	37,076.00	0.00	0.00

E.S.D. 114

PROGRAM 31 - Vocational, Basic, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	103,359.32	0.00		47,601.80	25,687.47	26,798.77	1,092.86	2,178.42	0.00	0.00
27 Teaching	955,876.81	1,011.63		614,831.33	0.00	197,011.88	26,098.75	56,425.77	1,905.32	58,592.13
28 Extracur	4,799.55	0.00		4,132.00	0.00	667.55	0.00	0.00	0.00	0.00
31 TOTAL	1,064,035.68	1,011.63		666,565.13	25,687.47	224,478.20	27,191.61	58,604.19	1,905.32	58,592.13

E.S.D. 114

PROGRAM 38 - Vocational, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	22,194.65	8,271.44		1,019.65	0.00	139.49	3,811.70	941.32	8,011.05	0.00
38 TOTAL	22,194.65	8,271.44		1,019.65	0.00	139.49	3,811.70	941.32	8,011.05	0.00

E.S.D. 114

PROGRAM 45 - Skills Center, Basic, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	38,829.35	0.00		0.00	24,462.35	8,944.63	1,662.73	3,015.80	743.84	0.00
23 Princ Off	218,783.23	0.00		99,255.43	44,863.36	43,507.95	12,011.98	13,213.30	5,502.76	428.45
27 Teaching	790,169.66	29,234.09	0.00	291,831.23	6,735.35	97,069.40	107,381.73	216,744.45	4,708.20	36,465.21
62 Grnd Mnt	14,101.15	0.00			767.29	411.98	380.00	12,541.88		0.00
63 Oper Bldg	33,148.14	0.00			22,762.54	9,001.71	1,383.89	0.00		0.00
64 Maintnce	11,781.66	0.00			4,089.59	1,697.44	737.99	5,256.64		0.00
65 Utilities	43,544.25	0.00					0.00	43,544.25		0.00
68 Insurance	771.00	0.00						771.00		
45 TOTAL	1,151,128.44	29,234.09	0.00	391,086.66	103,680.48	160,633.11	123,558.32	295,087.32	10,954.80	36,893.66

E.S.D. 114

PROGRAM 46 - Skills Center, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,906.91	0.00		0.00	0.00	0.00	0.00	2,400.00	1,506.91	0.00
27 Teaching	16,463.50	1,126.43		0.00	0.00	0.00	10,913.54	0.00	4,423.53	0.00
46 TOTAL	20,370.41	1,126.43		0.00	0.00	0.00	10,913.54	2,400.00	5,930.44	0.00

E.S.D. 114

PROGRAM 51 - Disadvantaged, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	33,792.51	0.00		26,933.62	0.00	6,858.89	0.00	0.00	0.00	0.00
27 Teaching	750,690.40	0.00		209,426.25	203,444.34	195,772.78	94,720.88	46,596.19	729.96	0.00
51 TOTAL	784,482.91	0.00		236,359.87	203,444.34	202,631.67	94,720.88	46,596.19	729.96	0.00

E.S.D. 114

PROGRAM 52 - School Improvement, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	21,888.16	0.00		380.29	0.00	30.52	1,751.64	19,047.64	678.07	0.00
22 Lrn Resrc	1,746.79	0.00		0.00	0.00	0.00	1,746.79	0.00	0.00	0.00
27 Teaching	267,727.90	852.52		102,997.69	0.00	14,196.48	26,336.81	82,216.26	35,816.54	5,311.60
52 TOTAL	291,362.85	852.52		103,377.98	0.00	14,227.00	29,835.24	101,263.90	36,494.61	5,311.60

E.S.D. 114

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	490,014.05	0.00		338,197.94	22,983.49	122,757.49	5,925.13	0.00	150.00	0.00
55 TOTAL	490,014.05	0.00		338,197.94	22,983.49	122,757.49	5,925.13	0.00	150.00	0.00

E.S.D. 114

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	5.80	0.00		0.00	0.00	0.00	0.00	5.80	0.00	0.00
22 Lrn Resrc	2,236.63	0.00		0.00	1,910.52	326.11	0.00	0.00	0.00	0.00
25 Pupil M/S	26,445.51	0.00		0.00	18,456.04	7,989.47	0.00	0.00	0.00	0.00
27 Teaching	228,326.89	0.00		98,684.79	0.00	23,052.59	940.80	53,475.00	1,018.62	51,155.09
58 TOTAL	257,014.83	0.00		98,684.79	20,366.56	31,368.17	940.80	53,480.80	1,018.62	51,155.09

E.S.D. 114

PROGRAM 63 - Promoting Academic Success

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	5,082.50	0.00		4,688.42	0.00	394.08	0.00	0.00	0.00	0.00
63 TOTAL	5,082.50	0.00		4,688.42	0.00	394.08	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	40,470.51	0.00		28,850.40	0.00	10,539.76	324.59	0.00	755.76	0.00
65 TOTAL	40,470.51	0.00		28,850.40	0.00	10,539.76	324.59	0.00	755.76	0.00

E.S.D. 114

PROGRAM 66 - Student Achievement, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	3,714.10	0.00		3,208.48	0.00	505.62	0.00	0.00	0.00	0.00
24 Guid/Coun	9,978.01	0.00		8,458.12	127.27	1,392.62	0.00	0.00	0.00	0.00
26 Health	25,156.72	0.00		21,865.52	0.00	3,291.20	0.00	0.00	0.00	0.00
27 Teaching	1,949,684.72	0.00		1,545,810.81	0.00	398,491.60	578.61	1,017.85	3,407.53	378.32
66 TOTAL	1,988,533.55	0.00		1,579,342.93	127.27	403,681.04	578.61	1,017.85	3,407.53	378.32

E.S.D. 114

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	60,991.44	0.00		0.00	40,121.33	20,821.35	48.76	0.00	0.00	0.00
27 Teaching	200.56	0.00		0.00	79.32	12.84	108.40	0.00	0.00	0.00
68 TOTAL	61,192.00	0.00		0.00	40,200.65	20,834.19	157.16	0.00	0.00	0.00

E.S.D. 114

PROGRAM 74 - Highly Capable

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	36,742.32	0.00		27,978.74	0.00	8,610.95	152.63	0.00	0.00	0.00
74 TOTAL	36,742.32	0.00		27,978.74	0.00	8,610.95	152.63	0.00	0.00	0.00

E.S.D. 114

PROGRAM 75 - Professional Development, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	21,639.34	0.00		16,939.34	0.00	2,638.16	325.00	0.00	1,736.84	0.00
75 TOTAL	21,639.34	0.00		16,939.34	0.00	2,638.16	325.00	0.00	1,736.84	0.00

E.S.D. 114

PROGRAM 79 - Instructional Programs, Other

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	1,784.70	0.00		0.00	0.00	0.00	1,784.70	0.00	0.00	0.00
27 Teaching	72,906.64	2,203.35		2,570.12	223.47	364.22	27,497.96	32,138.45	7,909.07	0.00
79 TOTAL	74,691.34	2,203.35		2,570.12	223.47	364.22	29,282.66	32,138.45	7,909.07	0.00

E.S.D. 114

PROGRAM 89 - Other Community Services

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	25,429.33	25,429.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	25,429.33	25,429.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 97 - Districtwide Support

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	87,783.87	0.00			0.00	0.00	2,700.29	51,208.28	14,792.25	19,083.05
12 Supt Off	339,487.32	0.00		163,395.80	54,908.31	62,271.79	7,677.78	34,465.26	16,768.38	0.00
13 Busns Off	584,603.97	420.41		97,338.70	242,445.08	109,267.84	6,981.80	115,624.15	9,130.34	3,395.65
14 HR	391,554.65	0.00		56,010.77	173,583.76	79,869.04	11,903.57	62,148.52	7,276.48	762.51
15 Pblc Rltn	76,454.57	0.00		0.00	53,738.92	19,005.70	487.80	3,222.15	0.00	0.00
61 Supv Bldg	107,184.17	0.00		0.00	72,804.25	27,590.94	4,723.62	250.30	1,698.01	117.05
62 Grnd Mnt	260,627.46	0.00			102,961.54	54,375.61	30,797.67	12,964.02	0.00	59,528.62
63 Oper Bldg	1,258,491.83	0.00			783,783.52	354,143.87	107,799.95	1,725.08	586.52	10,452.89
64 Maintnce	538,745.83	0.00	0.00		234,845.25	125,489.36	126,587.75	47,290.19	908.28	3,625.00
65 Utilities	847,323.40	0.00	0.00		0.00	0.00	227.82	847,095.58	0.00	0.00
67 Bldg Secu	64,126.04	0.00			37,936.69	17,875.97	0.00	6,912.73	1,400.65	0.00
68 Insurance	240,902.00	0.00					0.00	240,902.00		0.00
72 Info Sys	440,742.41	0.00	0.00	40,450.27	76,884.38	35,065.82	96,724.40	172,654.48	2,144.99	16,818.07
73 Printing	16,272.04	0.00	0.00	0.00	0.00	0.00	0.00	16,272.04	0.00	0.00
74 Warehouse	15,422.57	0.00	0.00	0.00	12,211.26	3,211.31	0.00	0.00	0.00	0.00
75 Mtr Pool	-47,649.72	0.00	-72,494.95	0.00	0.00	0.00	24,078.52	264.96	501.75	0.00
97 TOTAL	5,222,072.41	420.41	-72,494.95	357,195.54	1,846,102.96	888,167.25	420,690.97	1,612,999.74	55,207.65	113,782.84

E.S.D. 114

PROGRAM 98 - School Food Services

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	52,234.33	0.00		0.00	0.00	0.00	955.93	51,278.40	0.00	0.00
42 Food	738,350.86	0.00					90,654.82	647,696.04		
44 Operation	725,973.77	0.00			0.00	0.00	7,187.92	697,373.34	0.00	21,412.51
49 Transfers	-794.10		-794.10							
98 TOTAL	1,515,764.86	0.00	-794.10	0.00	0.00	0.00	98,798.67	1,396,347.78	0.00	21,412.51

E.S.D. 114

PROGRAM 99 - Pupil Transportation

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	2,499.25	0.00		0.00	0.00	0.00	0.00	2,499.25	0.00	0.00
51 Supervisn	304,443.75	0.00		0.00	208,345.46	78,541.93	221.00	13,425.21	3,910.15	0.00
52 Operation	1,061,627.34	0.00			619,499.09	276,806.65	139,524.75	22,399.06	3,397.79	0.00
53 Maintnce	276,548.56	0.00			120,483.02	63,433.84	77,321.77	9,104.03	0.00	6,205.90
56 Insurance	51,420.00							51,420.00		
59 Transfers	-213,479.38		-213,479.38							
99 TOTAL	1,483,059.52	0.00	-213,479.38	0.00	948,327.57	418,782.42	217,067.52	98,847.55	7,307.94	6,205.90

Other Data Requirements and Certifications

- | | | |
|----|--|------------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 116,107.97 |
| B. | Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2008-2009 school year as defined by the WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2008-2009 will be the lesser of 2.00 days, the days calculated and shown on Report 1191E (line E.1), or the number of days entered here. | 2.00 |
| C. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090 | 0.00 |
| D. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. | 0.00 |
| E. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |

E.S.D. 114

Data Requirements for End of Year Reporting to
Apportionment and State Recovery Rate

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

1,135.01

2. Teacher Assistance Program (total expenditures)

All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation and benefits. These expenditures incurred during the period of July 1, 2008 through August 31, 2009

4,088.43

3. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.1483

a) Total All Programs (SYSTEM CALCULATED)

40,446,691.37

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

5,222,072.41

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

35,224,618.96

E.S.D. 114

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 114

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Sytems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 114

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

11,024.50

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

5,085.53

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this activity will not be included in the indirect pool if this manual input item is blank.

76,454.57

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.

23,440.79

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this activity will not be included in the indirect pool if this manual input item is blank.

294,756.00

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

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Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 05 Clallam

For the Year Ended August 31, 2009

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 114

Fiscal Year 2008-2009

COUNTY: 05 Clallam

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2010-2011

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	35,224,618.96	231,801.63		738,350.86			34,254,466.47
PROGRAM 97 ACTIVITIES							
11 Board of Directors	87,783.87	19,083.05		0.00	52,590.79	16,110.03	
12 Superintendent's Office	339,487.32	0.00		0.00	339,487.32	0.00	
13 Business Office	584,603.97	3,395.65		0.00		581,208.32	
14 Human Resources	391,554.65	762.51		0.00		414,232.93	
15 Public Relations	76,454.57	0.00			0.00	76,454.57	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	107,184.17	117.05		0.00	107,067.12	0.00	
62 Grounds Maintenance	260,627.46	59,528.62		0.00	201,098.84	0.00	
63 Operation of Buildings	1,258,491.83	10,452.89		0.00	1,248,038.94	0.00	
64 Maintenance	538,745.83	3,625.00		0.00	535,120.83	0.00	
65 Utilities	847,323.40	0.00		0.00	847,323.40	0.00	
67 Building and Property Security	64,126.04	0.00		0.00	64,126.04	0.00	
68 Insurance	240,902.00	0.00		0.00	240,902.00	0.00	
72 Information Systems	440,742.41	16,818.07		0.00	129,168.34	294,756.00	
73 Printing	16,272.04	0.00		0.00		16,272.04	
74 Warehousing	15,422.57	0.00		0.00		15,422.57	
75 Motor Pool	-47,649.72	0.00		0.00		-47,649.72	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	5,222,072.41	113,782.84	0.00	0.00	3,764,923.62	1,366,806.74	

E.S.D. 114

Fiscal Year 2008-2009

COUNTY: 05 Clallam

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2010-2011

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	40,446,691.37	345,584.47		738,350.86		1,343,365.95	34,254,466.47
Unallowable Costs					-3,764,923.62		3,764,923.62
TOTALS	40,446,691.37	345,584.47	0.00	738,350.86		1,343,365.95	38,019,390.09

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY 06-07

1. FY 06-07 INDIRECT EXPENDITURES	1,201,878.59
2. FY 06-07 DIRECT EXPENDITURES	35,049,721.36
3. FY 06-07 OVER/UNDER RECOVERY (CALCULATED)	-30,876.60
4. FY 06-07 TOTAL POOL (LINE 1 + LINE 3)	1,171,001.99
5. CALCULATED FY 06-07 RESTRICTED INDIRECT RATE TO BE USED IN FY 08-09	0.0334

FY 08-09

6. FY 08-09 INDIRECT EXPENDITURES FROM COLUMN 6	1,343,365.95
7. FY 06-07 OVER/UNDER RECOVERY (LINE 3)	-30,876.60
8. FY 08-09 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,312,489.35
9. FY 08-09 DIRECT EXPENDITURES FROM COLUMN 7	38,019,390.09
10. FY 08-09 RESTRICTED INDIRECT RATE (LINE 5)	0.0334
11. FY 08-09 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,269,847.63
12. FY 08-09 OVER/UNDER RECOVER (LINE 8 - LINE 11)	42,641.72
13. FY 08-09 TOTAL POOL (LINE 6 + LINE 12)	1,386,007.67
14. CALCULATED FY 08-09 RESTRICTED INDIRECT RATE TO BE USED IN FY 10-11 (LINE 13 / LINE 9)	0.0365

E.S.D. 114

For the Year Ending August 31, 2008-2009

COUNTY: 05 Clallam

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2010-2011

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	35,224,618.96	231,801.63		738,350.86			34,254,466.47
PROGRAM 97 ACTIVITIES							
11 Board of Directors	87,783.87	19,083.05		0.00	52,590.79	16,110.03	
12 Superintendents Office	339,487.32	0.00		0.00		339,487.32	
13 Business Office	584,603.97	3,395.65		0.00		581,208.32	
14 Human Resources	391,554.65	762.51		0.00		414,232.93	
15 Public Relations	76,454.57	0.00			0.00	76,454.57	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	107,184.17	117.05		0.00		107,067.12	
62 Grounds Maintenance	260,627.46	59,528.62		0.00		201,098.84	
63 Operation of Buildings	1,258,491.83	10,452.89		0.00		1,248,038.94	
64 Maintenance	538,745.83	3,625.00		0.00		535,120.83	
65 Utilities	847,323.40	0.00		0.00		847,323.40	
67 Building and Property Security	64,126.04	0.00		0.00		64,126.04	
68 Insurance	240,902.00	0.00		0.00		240,902.00	
72 Information Systems	440,742.41	16,818.07		0.00		423,924.34	
73 Printing	16,272.04	0.00		0.00		16,272.04	
74 Warehousing	15,422.57	0.00		0.00		15,422.57	
75 Motor Pool	-47,649.72	0.00		0.00		-47,649.72	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	5,222,072.41	113,782.84	0.00	0.00	52,590.79	5,079,139.57	

E.S.D. 114

For the Year Ending August 31, 2008-2009

COUNTY: 05 Clallam

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2010-2011

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	40,446,691.37	345,584.47	0.00	738,350.86		5,055,698.78	34,254,466.47
Unallowable Costs					-52,590.79		52,590.79
Totals	40,446,691.37	345,584.47	0.00	738,350.86		5,055,698.78	34,307,057.26

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 06-07

1. FY 06-07 INDIRECT EXPENDITURES	4,827,568.16
2. FY 06-07 DIRECT EXPENDITURES	31,424,031.79
3. FY 06-07 OVER (UNDER) RECOVERY	534,755.61
4. FY 06-07 TOTAL POOL (LINE 1 + LINE 3)	4,682,727.81
5. CALCULATED FY 06-07 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 08-09	0.1706

FY 08-09

6. FY 08-09 INDIRECT EXPENDITURES FROM COLUMN 6	5,055,698.78
7. FY 06-07 OVER (UNDER) RECOVERY (LINE 3)	534,755.61
8. FY 08-09 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	5,590,454.39
9. FY 08-09 DIRECT EXPENDITURES FROM COLUMN 7	34,307,057.26
10. FY 08-09 UNRESTRICTED INDRIRECT RATE (LINE 5)	0.1706
11. FY 08-09 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,852,783.97
12. FY 08-09 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-262,329.58
13. FY 08-09 TOTAL POOL (LINE 6 + LINE 12)	4,793,369.20
14. CALCULATED FY 08-09 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 10-11 (LINE 13 / LINE 9)	0.1397

E.S.D. 114

General Fund

COUNTY: 05 Clallam

Resource to Program Expenditure Report

For the Year Ended August 31, 2009

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	18,536,734.67	12,524,867.03	787,020.90	5,224,846.74
31 Vocational-Basic, State	1,064,035.68	1,013,626.12	50,409.56	0.00
45 Skills Center-Basic, State	1,151,128.44	1,102,788.87	0.00	48,339.57
97 Districtwide Support	5,222,072.41	3,744,235.99	22,630.55	1,455,205.87
TOTAL BASIC EDUCATIONAL PROGRAMS	25,973,971.20	18,385,518.01	860,061.01	6,728,392.18
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	1,635,509.01	0.00	1,635,509.01	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	4,744,030.19	4,443,174.36	300,855.83	0.00
24 Special Education-Supplemental, Federal	938,060.00	0.00	938,060.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	37,076.00	0.00	37,076.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
38 Vocational, Federal	22,194.65	0.00	22,194.65	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	20,370.41	0.00	20,370.41	0.00
51 Disadvantaged, Federal	784,482.91	0.00	784,482.91	0.00
52 School Improvement, Federal	291,362.85	0.00	291,362.85	0.00
53 Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	490,014.05	490,014.05	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected amd Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	257,014.83	257,014.83	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
63 Promoting Academic Success	5,082.50	5,082.50	0.00	0.00
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00

E.S.D. 114

General Fund

COUNTY: 05 Clallam

Resource to Program Expenditure Report

For the Year Ended August 31, 2009

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
65 Transitional Bilingual, State	40,470.51	40,470.51	0.00	0.00
66 Student Achievement, State	1,988,533.55	1,988,533.55	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	61,192.00	0.00	61,192.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	36,742.32	36,742.32	0.00	0.00
75 Professional Development, State	21,639.34	21,639.34	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	74,691.34	0.00	11,813.08	62,878.26
TOTAL OTHER INSTRUCTIONAL PROGRAMS	11,448,466.46	7,282,671.46	4,102,916.74	62,878.26
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	25,429.33	0.00	0.00	25,429.33
98 School Food Services	1,515,764.86	58,014.81	1,048,893.31	408,856.74
99 Pupil Transportation	1,483,059.52	1,014,549.03	0.00	468,510.49
TOTAL OTHER PROGRAMS	3,024,253.71	1,072,563.84	1,048,893.31	902,796.56
TOTALS	40,446,691.37	26,740,753.31	6,011,871.06	7,694,067.00

E.S.D. 114

Preliminary Special Education Maintenance of Effort

COUNTY: 05 Clallam

Fiscal Year 2008-2009

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 07 - 08 Actual (A)	FY 08 - 09 Actual (B)
Preliminary FY 2008-2009 to FY 2007-2008 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	4,541,684.66	4,744,030.19
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	168,960.74	209,746.65
4. Minus Revenue 6121 Special Education-Medicaid Reimbursements.	0.00	0.00
5. Equals aggregate special education expenditures for resident special education students.	4,372,723.92	4,534,283.54
6. Preliminary Aggregate Maintenance of Effort Test (5B minus 5A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		161,559.62
Preliminary FY 2008-2009 to FY 2007-2008 Per Pupil Maintenance of Effort Test		
7. Resident special education students (updated by OSPI).	698.50	614.38
8. Expenditures per pupil (line 5/line 7).	6,260.16	7,380.25
9. Preliminary Per Pupil Maintenance of Effort Test (8B minus 8A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,120.09
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2008-2009 to FY 2007-2008 Aggregate Maintenance of Effort Test		
10. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	656,014.68	0.00
11. Preliminary Local Aggregate Maintenance of Effort Test (10B minus 10A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-656,014.68
12. Expenditures per pupil (line 10/line 7).	939.16	0.00
13. Preliminary Local Per Pupil Maintenance of Effort Test (12B minus 12A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-939.16

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 7 are obtained from 1753R Reports and include students in ages birth-2, 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 6, 9, 11, *OR* 13 is a zero or positive.

If *ALL* values on lines 6, 9, 11 *AND* 13 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Defecit Calculation

Description	Operation	FY 2008 - 09	FY 2007 - 08		FY 2008 - 09	FY 2007 - 08
Total Expenditures	+ (plus)	40,446,691.37	38,762,027.57	Total Program 98	+ 1,515,764.86	1,400,501.31
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 433,622.63	442,542.74
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 58,014.81	63,482.70
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	25,429.33	215.40	Revenue 6198 (Fed)	- 957,146.50	845,947.54
School Food Services	- (minus)	1,515,764.86	1,400,501.31	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 91,746.81	91,104.22
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	345,584.47	342,838.02	TOTAL FOOD SERVICES DEFICIT	-24,765.89	-42,575.89
Federal, General Purpose Revenue	- (minus)	493,093.99	517,598.52			
Federal, Special Purpose Revenue	- (minus)	5,518,777.07	3,361,150.87	Note:		
Food Service Defecit	+ (plus)	0.00	0.00	If Total Food Service Defecit is a positive		
Food Services Revenue, Federal	+ (plus)	957,146.50	845,947.54	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Defecit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	91,746.81	91,104.22	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	5,719.61			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	5,598.09			
Capital Outlay, Disadvant, Fed	+ (plus)	0.00	2,084.64			
Capital Outlay, Schl Imprv, Fed	+ (plus)	5,311.60	0.00			
Capital Outlay, Migrant, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00			
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	7,829.41			
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00			

REPORT F196
E.S.D. 114
COUNTY: 05 Clallam

Port Angeles School District No. 121
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2008-2009

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Description	Operation	FY 2008 - 09	FY 2007 - 08
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	21,412.51	9,935.20
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	33,623,659.07	34,107,942.16
	FY 08-09/FY 07-08		0.99

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

E.S.D. 114

Fiscal Year 2008-2009

COUNTY: 05 Clallam

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2008 - 09	FY 2007 - 08
Program 31, Vocational--Basic State	+ (plus)	1,064,035.68	1,066,226.97
Program 38, Vocational--Federal	+ (plus)	22,194.65	27,436.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	1,151,128.44	1,088,789.92
Program 46, Skills Center--Federal	+ (plus)	20,370.41	16,720.00
Secondary Vocational Education Revenue	- (minus)	22,935.95	29,465.00
Skills Center Revenue	- (minus)	21,050.78	16,058.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	2,213,742.45	2,153,649.89
		FY 08-09 / FY 07-08	1.03

This report is for information only and does not reflect on the financial condition of the district.

E.S.D. 114

Port Angeles School District No.121

COUNTY: 05 Clallam

Financial Edit Report Fiscal Year 2008-2009

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	5,711.27	
Info	1.585	On the special Education Maintenance of Effort test, ONE of the values on line 6, 9, 11, OR 13 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

E.S.D. 114

Port Angeles School District No.121

COUNTY: 05 Clallam

Financial Edit Report Fiscal Year 2008-2009

Continued

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits