

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 05 Clallam

Fiscal Year 2012-2013

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 05 Clallam

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	673,446.17	168,733.07	0.00	163.89	0.00	0.00	842,343.13
Minus Warrants Outstanding	-671,846.17	-480.00	0.00	-163.89	0.00	0.00	-672,490.06
Taxes Receivable	2,555,563.67		1,173,981.82	0.00	0.00		3,729,545.49
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	95,833.83	0.00					95,833.83
Prepaid Items	0.00	0.00		0.00	0.00	0.00	0.00
Investments	2,018,162.93	330,687.20	1,972,025.97	44,076.04	158,238.16	0.00	4,523,190.30
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	4,671,160.43	498,940.27	3,146,007.79	44,076.04	158,238.16	0.00	8,518,422.69
LIABILITIES:							
Accounts Payable	8,297.56	2,292.89	0.00	3,421.34	0.00	0.00	14,011.79
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	1,996.07	0.00		0.00			1,996.07
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, 2013

	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	2,583,451.83	57,792.72	1,173,981.82	0.00	0.00	0.00	3,815,226.37
TOTAL LIABILITIES	2,593,745.46	60,085.61	1,173,981.82	3,421.34	0.00	0.00	3,831,234.23
FUND BALANCE:							
Nonspendable Fund Balance	95,833.83	0.00	0.00	0.00	0.00	0.00	95,833.83
Restricted Fund Balance	0.00	438,854.66	1,972,025.97	0.00	0.00	0.00	2,410,880.63
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	40,654.70	158,238.16	0.00	198,892.86
Unassigned Fund Balance	1,981,581.14	0.00	0.00	0.00	0.00	0.00	1,981,581.14
TOTAL FUND BALANCE	2,077,414.97	438,854.66	1,972,025.97	40,654.70	158,238.16	0.00	4,687,188.46
TOTAL LIABILITIES AND FUND BALANCE	4,671,160.43	498,940.27	3,146,007.79	44,076.04	158,238.16	0.00	8,518,422.69

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 05 Clallam

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	5,919,606.90	435,901.95	2,627,322.79	389.02	34.94		8,983,255.60
State	16,986,185.59		233,319.24	0.00	151,668.68		17,371,173.51
Federal	2,183,872.75		0.00	0.00	0.00		2,183,872.75
Federal Stimulus	9,041.00						9,041.00
Other	0.00			0.00	0.00	0.00	0.00
TOTAL REVENUES	25,098,706.24	435,901.95	2,860,642.03	389.02	151,703.62	0.00	28,547,342.86
EXPENDITURES:							
CURRENT:							
Regular Instruction	13,753,267.93						13,753,267.93
Federal Stimulus	0.00						0.00
Special Education	3,102,841.47						3,102,841.47
Vocational Education	1,088,341.39						1,088,341.39
Skills Center	0.00						0.00
Compensatory Programs	1,379,709.19						1,379,709.19
Other Instructional Programs	192,708.15						192,708.15
Community Services	50,553.08						50,553.08
Support Services	5,633,635.40						5,633,635.40
Student Activities/Other		428,805.92				0.00	428,805.92
CAPITAL OUTLAY:							
Sites				347.85			347.85
Building				368,037.49			368,037.49
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				28,489.22			28,489.22
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	279,242.15						279,242.15
DEBT SERVICE:							
Principal	0.00		2,636,450.31	0.00	0.00		2,636,450.31
Interest and Other Charges	0.00		183,003.97	0.00	0.00		183,003.97
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	25,480,298.76	428,805.92	2,819,454.28	396,874.56	0.00	0.00	29,125,433.52

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 05 Clallam

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-381,592.52	7,096.03	41,187.75	-396,485.54	151,703.62	0.00	-578,090.66
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		145,970.34	100,000.00	0.00		245,970.34
Transfers Out (GL 536)	-223,089.10		0.00	0.00	-22,881.24	0.00	-245,970.34
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)	-223,089.10		145,970.34	100,000.00	-22,881.24	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-604,681.62	7,096.03	187,158.09	-296,485.54	128,822.38	0.00	-578,090.66
BEGINNING TOTAL FUND BALANCE	2,682,096.23	431,758.63	1,784,867.83	337,140.24	35,715.78	0.00	5,271,578.71
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	-6,300.00	0.00	-6,300.00
ENDING TOTAL FUND BALANCE	2,077,414.61	438,854.66	1,972,025.92	40,654.70	158,238.16	0.00	4,687,188.05

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

General Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,947,457.00	5,919,606.90	-27,850.10
State	17,377,614.00	16,986,185.59	-391,428.41
Federal	2,510,323.00	2,183,872.75	-326,450.25
Federal Stimulus	0.00	9,041.00	9,041.00
Other	28,000.00	0.00	-28,000.00
TOTAL REVENUES	25,863,394.00	25,098,706.24	-764,687.76
EXPENDITURES			
CURRENT:			
Regular Instruction	14,048,329.00	13,753,267.93	295,061.07
Federal Stimulus	0.00	0.00	0.00
Special Education	2,955,673.00	3,102,841.47	-147,168.47
Vocational Education	1,138,561.00	1,088,341.39	50,219.61
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,360,294.00	1,379,709.19	-19,415.19
Other Instructional Programs	401,373.00	192,708.15	208,664.85
Community Services	16,140.00	50,553.08	-34,413.08
Support Services	5,446,358.00	5,633,635.40	-187,277.40
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	334,532.00	279,242.15	55,289.85
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	25,701,260.00	25,480,298.76	220,961.24
REVENUES OVER (UNDER) EXPENDITURES	162,134.00	-381,592.52	-543,726.52

For The Year Ended August 31, 2013

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)	-223,090.00	-223,089.10	0.90
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-223,090.00	-223,089.10	0.90
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-60,956.00	-604,681.62	-543,725.62
BEGINNING TOTAL FUND BALANCE	2,600,000.00	2,682,096.23	82,096.23
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,539,044.00	2,077,414.61	-461,629.39

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Associated Student Body Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	604,900.00	435,901.95	-168,998.05
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	604,900.00	435,901.95	-168,998.05
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	599,900.00	428,805.92	171,094.08
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	599,900.00	428,805.92	171,094.08
REVENUES OVER (UNDER) EXPENDITURES	5,000.00	7,096.03	2,096.03

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			
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) EXPENDITURES AND OTHER FINANCING USES	5,000.00	7,096.03	2,096.03
BEGINNING TOTAL FUND BALANCE	290,000.00	431,758.63	141,758.63
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	295,000.00	438,854.66	143,854.66

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Debt Service Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,618,472.00	2,627,322.79	8,850.79
State	80,400.00	233,319.24	152,919.24
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	2,698,872.00	2,860,642.03	161,770.03
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	2,636,449.00	2,636,450.31	-1.31
Interest and Other Charges	192,403.00	183,003.97	9,399.03
TOTAL EXPENDITURES	2,828,852.00	2,819,454.28	9,397.72
REVENUES OVER (UNDER) EXPENDITURES	-129,980.00	41,187.75	171,167.75

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Debt Service Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	143,971.00	145,970.34	1,999.34
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)	143,971.00	145,970.34	1,999.34
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	13,991.00	187,158.09	173,167.09
BEGINNING TOTAL FUND BALANCE	1,775,000.00	1,784,867.83	9,867.83
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,788,991.00	1,972,025.92	183,034.92

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Capital Projects Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200.00	389.02	189.02
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	200.00	389.02	189.02
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	0.00	347.85	-347.85
Building	500,200.00	368,037.49	132,162.51
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	28,489.22	-28,489.22
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Capital Projects Fund

For The Year Ended August 31, 2013

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	500,200.00	396,874.56	103,325.44

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-500,000.00	-396,485.54	103,514.46

OTHER FINANCING SOURCES (USES)

Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	100,000.00	100,000.00	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)	100,000.00	100,000.00	0.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-400,000.00	-296,485.54	103,514.46
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BEGINNING TOTAL FUND BALANCE	400,000.00	337,140.24	-62,859.76
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	40,654.70	40,654.70

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Budgetary Comparison Schedule

COUNTY: 05 Clallam

Transportation Vehicle Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	34.94	34.94
State	153,580.00	151,668.68	-1,911.32
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	153,580.00	151,703.62	-1,876.38
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	174,199.00	0.00	174,199.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	174,199.00	0.00	174,199.00

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-20,619.00	151,703.62	172,322.62
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-20,881.00	-22,881.24	-2,000.24
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-20,881.00	-22,881.24	-2,000.24
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-41,500.00	128,822.38	170,322.38
BEGINNING TOTAL FUND BALANCE	41,500.00	35,715.78	-5,784.22
Prior Year(s) Corrections or Restatements		-6,300.00	-6,300.00
ENDING TOTAL FUND BALANCE	0.00	158,238.16	158,238.16

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Statement Of Fiduciary Net Assets

COUNTY: 05 Clallam

Fiduciary Funds

August 31, 2013

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:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	0.00	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	0.00	0.00

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Statement of Changes in Fiduciary Net Assets

COUNTY: 05 Clallam

Fiduciary Funds

For the Year Ended August 31, 2013

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 Liabilities

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

Description	Beginning Outstanding Debt September 1, 2012	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2013
Total Voted Bonds	5,745,000.00	0.00	2,520,000.00	3,225,000.00
Total Non-Voted Notes/Bonds	782,360.40	0.00	116,450.27	665,910.13
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt				
Capital Leases	22,142.92	0.00	11,850.04	10,292.88
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	235,359.51	5,821.49	0.00	241,181.00
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	257,502.43	5,821.49	11,850.04	251,473.88
TOTAL LONG-TERM LIABILITIES	6,784,862.83	5,821.49	2,648,300.31	4,142,384.01

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	5,367,783.01	2,604,723.92	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	20,664.26	19,784.73	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	5,388,447.27	2,624,508.65	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	73,516.11			
2131 Secondary Vocational Education - Tuition	12,405.37			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	2,000.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	19,072.55		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	9,871.58			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care-Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services- Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	271,926.49			
2300 Investment Earnings	6,916.17	2,814.14	389.02	34.94
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	35,512.50		0.00	0.00
2600 Fines and Damages	6,564.67		0.00	0.00
2700 Rentals and Leases	23,481.19	0.00	0.00	0.00
2800 Insurance Recoveries	464.15		0.00	0.00
2900 Local Support Nontax, Unassigned	69,428.85	0.00	0.00	0.00
2910 E-rate	0.00		0.00	
2000 Total Local Support Nontax	531,159.63	2,814.14	389.02	34.94
STATE, GENERAL PURPOSE				

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
3100 Apportionment	12,786,665.09			
3121 Special Education - General Apportionment	349,503.26			
3300 Local Effort Assistance	0.00			
3600 State Forests	481,828.64	233,319.24	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	13,617,996.99	233,319.24	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	104,557.66		0.00	
4121 Special Education	1,903,187.50			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4155 Learning Assistance	373,289.08			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	19,396.00			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	32,677.91			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	25,519.94			
4188 Day Care	0.00			
4198 School Food Service	19,862.81			
4199 Transportation - Operations	889,697.70			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance—Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
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				151,668.68

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4000 Total State, Special Purpose	3,368,188.60		0.00	151,668.68
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	153,918.32	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 Total Federal, General Purpose	153,918.32	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	9,041.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	50,819.41			
6124 Special Education, Supplemental	551,717.16			
6138 Secondary Vocational Education	16,442.18			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	607,667.67			
6152 Other Title, ESEA Fed	115,904.51			
6153 ESEA Migrant, Federal	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			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	585,811.15			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		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 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	31,455.75			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6300 Federal Grants Through Other Agencies, Unassigned	12,531.83		0.00	
6310 Medicaid Administrative Match	0.00			
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	0.00			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	57,604.77			
6000 Total Federal, Special Purpose	2,038,995.43		0.00	
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	0.00		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			
8200 Private Foundations	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	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	145,970.34	100,000.00	0.00
9000 Total Other Financing Sources	0.00	145,970.34	100,000.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	25,098,706.24	3,006,612.37	100,389.02	151,703.62

E.S.D. 114

Program/Activity/Object Report

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	13,434,235.34	11 Bd of Dir	92,017.10	0 Debit Transfer	129,960.72
02 ALE	476,300.37	12 Supt Off	366,212.67	1 Credit Transfer	-129,960.72
11 Stim, Title I	.00	13 Busns Off	304,495.97	2 Cert. Salaries	11,355,619.07
12 Stim, Schl Imprv	.00	14 HR	148,952.89	3 Class. Salaries	3,971,839.66
13 Federal Stimulus - SFSF and Education Jobs	.00	15 Pblc Rltn	59,954.85	4 Employee Benefits	5,491,461.55
14 Stim, IDEA	.00	21 Supv Inst	625,886.29	5 Supplies / Materials	1,573,790.69
18 Stim, Compt Grants	.00	22 Lrn Resrc	431,380.41	7 Purchased Services	2,708,983.32
19 Stim, Other	.00	23 Princ Off	1,473,479.61	8 Travel	99,362.32
21 Sp Ed, Sup, St	2,477,906.03	24 Guid/Coun	648,101.65	9 Capital Outlay	279,242.15
24 Sp Ed, Sup, Fed	627,018.39	25 Pupil M/S	100,661.38	TOTAL ALL OBJECTS	25,480,298.76
26 Sp Ed, Inst, St	.00	26 Health	927,093.21		
29 Sp Ed, Oth, Fed	.00	27 Teaching	14,506,262.68		
31 Voc, Basic, St	1,085,052.42	28 Extracur	530,268.41		
34 MidSchCar/Tec	.00	29 Pmt to SD	.00		
38 Voc, Fed	16,479.46	31 InstProDev	498,308.77		
39 Voc, Other	1,056.00	32 Inst Tech	.00		
45 Skill Cnt, Bas, St	.00	41 Supervisn	5,143.07		
46 Skill Cntr, Fed	.00	42 Food	404,751.94		
51 ESEA Disadvantaged, Fed	618,684.32	44 Operation	621,064.82		
52 Other Title, ESEA, Fed	114,988.30	49 Transfers	.00		
53 ESEA Migrant, Federal	.00	51 Supervisn	46,238.48		
54 Read First, Fed	.00	52 Operation	777,160.66		
55 LAP	441,836.03	53 Maintnce	206,478.01		
56 St In, Ctr/Hm, D	.00	56 Insurance	23,478.00		
57 St In, N/D, Fed	.00	59 Transfers	-98,029.16		
58 Sp/Plt Pgm, St	138,013.82	61 Supv Bldg	130,269.61		
59 Inst. JAJ	.00	62 Grnd Mnt	139,284.58		
61 Head Start, Fed	.00	63 Oper Bldg	908,830.11		
62 MS, Pro Dv, Fed	.00	64 Maintnce	515,192.34		
64 LEP, Fed	121.38	65 Utilities	510,419.92		
65 Tran Biling, St	30,161.05	67 Bldg Secu	1,071.51		
66 Stu Achvmnt, St	.00	68 Insurance	170,078.89		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	347,947.59		
		73 Printing	3,151.21		

E.S.D. 114

Program/Activity/Object Report

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	31,455.75
69 Comp, Othr	4,448.54
71 Traffic Safety	.00
73 Summer School	13,718.54
74 Highly Capable	47,021.61
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	132,801.73
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	50,553.08
97 Distwide Suppt	3,737,698.40
98 Schl Food Serv	1,030,959.83
99 Pupil Transp	969,788.37
TOTAL ALL PROGRAMS	25,480,298.76

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	39,819.16
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	14,872.13
TOTAL ALL ACTIVITIES	25,480,298.76

REPORT F196

Sequim School District No. 323

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E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 05 Clallam

Fiscal Year 2012-2013

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, 2013

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	237,680.36	588.80		149,637.09	29,681.84	51,692.44	0.00	5,950.89	129.30	0.00
22 Lrn Resrc	403,825.57	0.00		211,907.79	48,867.80	101,593.17	36,994.86	4,099.95	362.00	0.00
23 Princ Off	1,370,187.03	612.48		687,947.49	290,676.08	313,978.44	24,843.26	21,693.90	15,327.15	15,108.23
24 Guid/Coun	582,594.83	389.30		305,861.65	78,079.49	139,400.19	11,647.44	29,719.33	15,918.24	1,579.19
25 Pupil M/S	33,423.14	0.00		0.00	21,616.35	11,806.79	0.00	0.00	0.00	0.00
26 Health	133,357.68	0.00		36,086.61	48,117.25	47,198.15	1,955.67	0.00	0.00	0.00
27 Teaching	10,058,310.23	12,744.33		6,752,505.97	205,120.39	2,265,400.27	302,555.05	384,275.43	5,487.97	130,220.82
28 Extracur	530,268.41	92,438.25		90,933.94	248,756.53	73,196.06	2,995.05	1,282.50	14,408.41	6,257.67
31 InstProDev	84,588.09	0.00		65,738.25	0.00	18,849.84	0.00	0.00	0.00	0.00
01 TOTAL	13,434,235.34	106,773.16		8,300,618.79	970,915.73	3,023,115.35	380,991.33	447,022.00	51,633.07	153,165.91

E.S.D. 114

PROGRAM 02 - Alternative Learning Experience

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	103,292.58	0.00		17,483.33	49,389.18	26,500.02	8,628.20	83.79	1,208.06	0.00
27 Teaching	373,007.79	2,493.10		149,273.12	83,280.03	85,690.62	33,047.91	12,771.39	2,349.75	4,101.87
02 TOTAL	476,300.37	2,493.10		166,756.45	132,669.21	112,190.64	41,676.11	12,855.18	3,557.81	4,101.87

E.S.D. 114

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	153,678.88	0.00		73,606.91	45,072.84	34,212.92	0.00	542.69	243.52	0.00
25 Pupil M/S	52,775.86	0.00		0.00	25,305.92	27,469.94	0.00	0.00	0.00	0.00
26 Health	721,041.79	0.00		308,292.80	8,568.03	104,536.11	716.39	296,365.80	479.71	2,082.95
27 Teaching	1,550,409.50	6,961.34		832,444.50	235,966.68	384,212.56	29,523.80	60,026.52	1,274.10	0.00
21 TOTAL	2,477,906.03	6,961.34		1,214,344.21	314,913.47	550,431.53	30,240.19	356,935.01	1,997.33	2,082.95

E.S.D. 114

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	72,693.74	0.00		42,102.72	7,783.22	21,421.48	1,386.32	0.00	0.00	0.00
27 Teaching	554,324.65	0.00		19,802.84	325,727.26	208,794.55	0.00	0.00	0.00	0.00
24 TOTAL	627,018.39	0.00		61,905.56	333,510.48	230,216.03	1,386.32	0.00	0.00	0.00

E.S.D. 114

PROGRAM 31 - Vocational, Basic, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	121,703.34	0.00		63,091.62	0.00	16,184.57	3,441.84	37,652.42	1,332.89	0.00
22 Lrn Resrc	27,554.84	0.00		12,699.80	5,083.99	6,729.32	3,041.73	0.00	0.00	0.00
24 Guid/Coun	59,840.34	0.00		22,543.75	17,947.53	17,777.95	1,571.11	0.00	0.00	0.00
27 Teaching	875,953.90	3,328.61		581,805.52	8,961.79	181,488.51	58,185.92	10,477.64	17,459.42	14,246.49
31 TOTAL	1,085,052.42	3,328.61		680,140.69	31,993.31	222,180.35	66,240.60	48,130.06	18,792.31	14,246.49

E.S.D. 114

PROGRAM 38 - Vocational, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	5,666.48	0.00		0.00	3,851.23	1,815.25	0.00	0.00	0.00	0.00
27 Teaching	10,812.98	0.00		7,830.48	0.00	2,982.50	0.00	0.00	0.00	0.00
38 TOTAL	16,479.46	0.00		7,830.48	3,851.23	4,797.75	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 39 - Vocational, Other Categorical

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	1,056.00	0.00		0.00	0.00	0.00	0.00	1,056.00	0.00	0.00
39 TOTAL	1,056.00	0.00		0.00	0.00	0.00	0.00	1,056.00	0.00	0.00

E.S.D. 114

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

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	45,353.16	57.80		15,772.91	16,765.06	10,447.67	0.00	2,309.72	0.00	0.00
27 Teaching	248,259.89	0.00		4,262.48	143,177.34	94,587.07	514.46	55.00	5,663.54	0.00
31 InstProDev	325,071.27	0.00		251,552.99	0.00	73,518.28	0.00	0.00	0.00	0.00
51 TOTAL	618,684.32	57.80		271,588.38	159,942.40	178,553.02	514.46	2,364.72	5,663.54	0.00

E.S.D. 114

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	26,338.89	0.00		20,733.26	0.00	3,715.39	0.00	0.00	1,890.24	0.00
31 InstProDev	88,649.41	0.00		68,962.39	0.00	19,687.02	0.00	0.00	0.00	0.00
52 TOTAL	114,988.30	0.00		89,695.65	0.00	23,402.41	0.00	0.00	1,890.24	0.00

E.S.D. 114

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	61,950.50	0.00		15,772.86	29,426.33	16,660.31	0.00	91.00	0.00	0.00
27 Teaching	379,885.53	0.00		258,512.71	11,699.54	99,384.63	4,308.32	5,980.33	0.00	0.00
55 TOTAL	441,836.03	0.00		274,285.57	41,125.87	116,044.94	4,308.32	6,071.33	0.00	0.00

E.S.D. 114

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	138,013.82	46.90		107,405.99	807.43	24,969.89	4,081.91	0.00	701.70	0.00
58 TOTAL	138,013.82	46.90		107,405.99	807.43	24,969.89	4,081.91	0.00	701.70	0.00

E.S.D. 114

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	121.38	0.00		100.00	0.00	9.38	0.00	12.00	0.00	0.00
64 TOTAL	121.38	0.00		100.00	0.00	9.38	0.00	12.00	0.00	0.00

E.S.D. 114

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	5,520.05	0.00		0.00	3,503.47	2,016.58	0.00	0.00	0.00	0.00
27 Teaching	24,641.00	0.00		0.00	14,567.01	9,808.52	0.00	0.00	265.47	0.00
65 TOTAL	30,161.05	0.00		0.00	18,070.48	11,825.10	0.00	0.00	265.47	0.00

E.S.D. 114

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	31,455.75	0.00		0.00	0.00	0.00	1,115.75	30,340.00	0.00	0.00
68 TOTAL	31,455.75	0.00		0.00	0.00	0.00	1,115.75	30,340.00	0.00	0.00

E.S.D. 114

PROGRAM 69 - Compensatory, Other

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	4,448.54	0.00		300.00	0.00	53.03	3,946.51	149.00	0.00	0.00
69 TOTAL	4,448.54	0.00		300.00	0.00	53.03	3,946.51	149.00	0.00	0.00

E.S.D. 114

PROGRAM 73 - Summer School

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	13,718.54	0.00		10,968.22	0.00	2,750.32	0.00	0.00	0.00	0.00
73 TOTAL	13,718.54	0.00		10,968.22	0.00	2,750.32	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 74 - Highly Capable

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	47,021.61	20.34		34,500.20	0.00	11,942.07	0.00	559.00	0.00	0.00
74 TOTAL	47,021.61	20.34		34,500.20	0.00	11,942.07	0.00	559.00	0.00	0.00

E.S.D. 114

PROGRAM 79 - Instructional Programs, Other

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	132,801.73	340.55		2,280.00	551.44	313.46	37,395.18	88,280.80	2,806.57	833.73
79 TOTAL	132,801.73	340.55		2,280.00	551.44	313.46	37,395.18	88,280.80	2,806.57	833.73

E.S.D. 114

PROGRAM 89 - Other Community Services

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	35,680.95	0.00		0.00	0.00	35,680.95	0.00	0.00	0.00	0.00
91 Publ Actv	14,872.13	0.00	0.00	0.00	0.00	0.00	0.00	14,872.13	0.00	0.00
89 TOTAL	50,553.08	0.00	0.00	0.00	0.00	35,680.95	0.00	14,872.13	0.00	0.00

E.S.D. 114

PROGRAM 97 - District-wide Support

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	92,017.10	0.00			0.00	0.00	1,318.80	90,247.28	451.02	0.00
12 Supt Off	366,212.67	772.26		132,898.88	81,401.65	62,123.46	23,495.42	60,187.86	5,333.14	0.00
13 Busns Off	304,495.97	1,241.53		0.00	208,096.89	64,608.96	623.84	27,545.10	2,379.65	0.00
14 HR	148,952.89	344.24		0.00	108,073.04	34,189.52	4,468.97	745.00	1,132.12	0.00
15 Pblc Rltn	59,954.85	77.02		0.00	38,486.00	15,332.57	2,686.49	2,540.68	832.09	0.00
61 Supv Bldg	130,269.61	590.49		0.00	90,851.21	38,223.41	0.00	0.00	604.50	0.00
62 Grnd Mnt	139,284.58	0.00			80,625.25	35,414.11	14,558.99	7,797.06	0.00	889.17
63 Oper Bldg	908,830.11	0.00			562,135.78	257,674.62	85,545.72	0.00	0.00	3,473.99
64 Maintnce	515,192.34	0.00	0.00		187,824.96	75,461.26	80,632.02	134,270.24	379.60	36,624.26
65 Utilities	510,419.92	0.00	0.00		0.00	0.00	0.00	498,567.88	0.00	11,852.04
67 Bldg Secu	1,071.51	0.00			0.00	0.00	0.00	1,071.51	0.00	0.00
68 Insurance	170,078.89	0.00					0.00	170,078.89		0.00
72 Info Sys	347,947.59	15.70	0.00	0.00	102,638.31	36,092.23	0.00	208,395.73	805.62	0.00
73 Printing	3,151.21	0.00	0.00	0.00	0.00	0.00	0.00	3,151.21	0.00	0.00
75 Mtr Pool	39,819.16	4,439.86	-31,931.56	0.00	0.00	0.00	19,752.12	0.00	136.54	47,422.20
97 TOTAL	3,737,698.40	7,481.10	-31,931.56	132,898.88	1,460,133.09	619,120.14	233,082.37	1,204,598.44	12,054.28	100,261.66

E.S.D. 114

PROGRAM 98 - School Food Services

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	5,143.07	0.00		0.00	3,517.27	1,625.80	0.00	0.00	0.00	0.00
42 Food	404,751.94	0.00					404,751.94	0.00		
44 Operation	621,064.82	2,457.82			0.00	0.00	154,343.55	464,263.45	0.00	0.00
98 TOTAL	1,030,959.83	2,457.82		0.00	3,517.27	1,625.80	559,095.49	464,263.45	0.00	0.00

E.S.D. 114

PROGRAM 99 - Pupil Transportation

COUNTY: 05 Clallam

For the Year Ended August 31, 2013

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	14,462.38	0.00		0.00	12,056.40	2,405.98	0.00	0.00	0.00	0.00
51 Supervisn	46,238.48	0.00		0.00	34,098.06	11,878.39	137.03	125.00	0.00	0.00
52 Operation	777,160.66	0.00			364,869.42	251,124.66	150,174.25	7,075.94	0.00	3,916.39
53 Maintnce	206,478.01	0.00			88,814.37	56,830.36	59,404.87	795.26	0.00	633.15
56 Insurance	23,478.00							23,478.00		
59 Transfers	-98,029.16		-98,029.16							
99 TOTAL	969,788.37	0.00	-98,029.16	0.00	499,838.25	322,239.39	209,716.15	31,474.20	0.00	4,549.54

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. | 0.00 |
| B. | 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 |
| C. | 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 |
| D. | 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. | Enter the amount of Program 13 expenditures related to the Education Job Funds. | 0.00 |

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, 2013

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.

3,515.51

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

0.172

a) Total All Programs (SYSTEM CALCULATED)

25,480,298.76

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

3,737,698.40

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

21,742,600.36

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, 2013

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.

50,391.38

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, 2013

DISTORTING ITEMS

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

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, 2013

INDIRECT EXPENDITURES

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

11,278.72

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.

14,567.20

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.

59,956.00

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.

0.00

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.

252,748.40

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

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, 2013

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 2012-2013

COUNTY: 05 Clallam

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

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	21,742,600.36	178,980.49		404,751.94			21,158,867.93
PROGRAM 97 ACTIVITIES							
11 Board of Directors	92,017.10	0.00		50,391.38	15,779.80	25,845.92	
12 Superintendent's Office	366,212.67	0.00		0.00	366,212.67	0.00	
13 Business Office	304,495.97	0.00		0.00		304,495.97	
14 Human Resources	148,952.89	0.00		0.00		148,952.89	
15 Public Relations	59,954.85	0.00			-1.15	59,956.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	130,269.61	0.00		0.00	130,269.61	0.00	
62 Grounds Maintenance	139,284.58	889.17		0.00	138,395.41	0.00	
63 Operation of Buildings	908,830.11	3,473.99		0.00	905,356.12	0.00	
64 Maintenance	515,192.34	36,624.26		0.00	478,568.08	0.00	
65 Utilities	510,419.92	11,852.04		0.00	498,567.88	0.00	
67 Building and Property Security	1,071.51	0.00		0.00	1,071.51	0.00	
68 Insurance	170,078.89	0.00		0.00	170,078.89	0.00	
72 Information Systems	347,947.59	0.00		0.00	95,199.19	252,748.40	
73 Printing	3,151.21	0.00		0.00		3,151.21	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	39,819.16	47,422.20		0.00		-7,603.04	
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	3,737,698.40	100,261.66	0.00	50,391.38	2,799,498.01	787,547.35	

E.S.D. 114

Fiscal Year 2012-2013

COUNTY: 05 Clallam

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	25,480,298.76	279,242.15	0.00	455,143.32		787,547.35	21,158,867.93
Unallowable Costs					-2,799,498.01		2,799,498.01
TOTALS	25,480,298.76	279,242.15	0.00	455,143.32		787,547.35	23,958,365.94

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	560,235.03
2. FY 10-11 DIRECT EXPENDITURES	22,746,814.88
3. FY 10-11 OVER/UNDER RECOVERY (CALCULATED)	35,039.48
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	595,274.51
5. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.0262

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	787,547.35
7. FY 10-11 OVER/UNDER RECOVERY (LINE 3)	35,039.48
8. FY 12-13 ADJUSTED IND POOL (LINE 6 + LINE 7)	822,586.83
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	23,958,365.94
10. FY 12-13 RESTRICTED INDIRECT RATE (LINE 5)	0.0262
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	627,709.19
12. FY 12-13 OVER/UNDER RECOVER (LINE 8 - LINE 11)	194,877.65
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	982,425.00
14. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.0410

E.S.D. 114

Fiscal Year 2012-2013

COUNTY: 05 Clallam

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

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	21,742,600.36	178,980.49		404,751.94			21,158,867.93
PROGRAM 97 ACTIVITIES							
11 Board of Directors	92,017.10	0.00		50,391.38	15,779.80	25,845.92	
12 Superintendents Office	366,212.67	0.00		0.00		366,212.67	
13 Business Office	304,495.97	0.00		0.00		304,495.97	
14 Human Resources	148,952.89	0.00		0.00		148,952.89	
15 Public Relations	59,954.85	0.00			-1.15	59,956.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	130,269.61	0.00		0.00		130,269.61	
62 Grounds Maintenance	139,284.58	889.17		0.00		138,395.41	
63 Operation of Buildings	908,830.11	3,473.99		0.00		905,356.12	
64 Maintenance	515,192.34	36,624.26		0.00		478,568.08	
65 Utilities	510,419.92	11,852.04		0.00		498,567.88	
67 Building and Property Security	1,071.51	0.00		0.00		1,071.51	
68 Insurance	170,078.89	0.00		0.00		170,078.89	
72 Information Systems	347,947.59	0.00		0.00		347,947.59	
73 Printing	3,151.21	0.00		0.00		3,151.21	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	39,819.16	47,422.20		0.00		-7,603.04	
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	3,737,698.40	100,261.66	0.00	50,391.38	15,778.65	3,571,266.71	

E.S.D. 114

Fiscal Year 2012-2013

COUNTY: 05 Clallam

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	25,480,298.76	279,242.15	0.00	455,143.32		3,571,266.71	21,158,867.93
Unallowable Costs					-15,778.65		15,778.65
Totals	25,480,298.76	279,242.15	0.00	455,143.32		3,571,266.71	21,174,646.58

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	3,185,019.56
2. FY 10-11 DIRECT EXPENDITURES	20,122,030.35
3. FY 10-11 OVER (UNDER) RECOVERY	605,246.64
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	3,790,266.20
5. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.1884

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	3,571,266.71
7. FY 10-11 OVER (UNDER) RECOVERY (LINE 3)	605,246.64
8. FY 12-13 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	4,176,513.35
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	21,174,646.58
10. FY 12-13 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1884
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,989,303.42
12. FY 12-13 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	187,209.93
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	3,758,476.64
14. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.1775

E.S.D. 114

General Fund

COUNTY: 05 Clallam

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	13,434,235.34	7,866,175.06	66,507.16	5,501,553.12
02 Alternative Learning Experience (ALE)	476,300.37	476,300.37	0.00	0.00
31 Vocational-Basic, State	1,085,052.42	968,150.92	0.00	116,901.50
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	3,737,698.40	3,688,367.60	0.00	49,330.80
TOTAL BASIC EDUCATIONAL PROGRAMS	18,733,286.53	12,998,993.95	66,507.16	5,667,785.42
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	0.00	0.00	0.00	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	2,477,906.03	2,427,086.62	50,819.41	0.00
24 Special Education-Supplemental, Federal	627,018.39	0.00	627,018.39	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	16,479.46	0.00	16,442.18	37.28
39 Vocational, Other Categorical	1,056.00	0.00	0.00	1,056.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	618,684.32	0.00	607,667.67	11,016.65
52 Other Title Grants Under ESEA, Federal	114,988.30	0.00	114,988.30	0.00
53 ESEA 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	441,836.03	441,836.03	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	138,013.82	138,013.82	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	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

E.S.D. 114

General Fund

COUNTY: 05 Clallam

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	121.38	0.00	0.00	121.38
65 Transitional Bilingual, State	30,161.05	30,161.05	0.00	0.00
66 Student Achievement, State	0.00	0.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	31,455.75	0.00	31,455.75	0.00
69 Compensatory, Other	4,448.54	0.00	0.00	4,448.54
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	13,718.54	0.00	0.00	13,718.54
74 Highly Capable	47,021.61	25,519.94	0.00	21,501.67
75 Professional Development, State	0.00	0.00	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	132,801.73	0.00	12,531.83	120,269.90
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,695,710.95	3,062,617.46	1,460,923.53	172,169.96
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	50,553.08	0.00	0.00	50,553.08
98 School Food Services	1,030,959.83	19,862.81	643,415.92	367,681.10
99 Pupil Transportation	969,788.37	889,697.70	0.00	80,090.67
TOTAL OTHER PROGRAMS	2,051,301.28	909,560.51	643,415.92	498,324.85
TOTALS	25,480,298.76	16,971,171.92	2,170,846.61	6,338,280.23

E.S.D. 114

Preliminary Special Education Maintenance of Effort

COUNTY: 05 Clallam

Fiscal Year 2012-2013

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 11 - 12 Actual (A)	FY 12 - 13 Actual (B)
Preliminary FY 2012-2013 to FY 2011-2012 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.	2,404,600.18	2,477,906.03
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,404,600.18	2,477,906.03
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		73,305.85
Preliminary FY 2012-2013 to FY 2011-2012 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	387.89	393.89
7. Expenditures per pupil (line 4/line 6).	6,199.18	6,290.85
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		91.67
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2012-2013 to FY 2011-2012 Aggregate Maintenance of Effort Test		
9. 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.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

B. Resident special education student data as shown on line 6 are obtained from 1220 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 5, 8, 10, *OR* 12 is a zero or positive.

If *ALL* values on lines 5, 8, 10 *AND* 12 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 Deficit Calculation

Description	Operation	FY 2012 - 13	FY 2011 - 12		FY 2012 - 13	FY 2011 - 12
Total Expenditures	+ (plus)	25,480,298.76	24,083,810.36	Total Program 98	+ 1,030,959.83	944,086.36
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 271,926.49	289,723.18
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 19,862.81	19,307.32
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	50,553.08	70,263.10	Revenue 6198 (Fed)	- 585,811.15	569,960.18
School Food Services	- (minus)	1,030,959.83	944,086.36	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)	- 57,604.77	57,604.77
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)	279,242.15	338,240.64	TOTAL FOOD SERVICES DEFICIT	95,754.61	7,490.91
Federal, General Purpose Revenue	- (minus)	153,918.32	125,110.73			
Federal, Special Purpose Revenue	- (minus)	2,038,995.43	2,046,622.69	Note:		
Food Service Deficit	+ (plus)	95,754.61	7,490.91	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	585,811.15	569,960.18	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	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	57,604.77	57,604.77	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	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (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, In, Juveniles in Adult Jails	+ (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			

Description	Operation	FY 2012 - 13	FY 2011 - 12
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)	833.73	5,400.17
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
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)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	22,666,634.21	21,199,942.87
	FY 12-13/FY 11-12		1.07

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 2012-2013

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 2012 - 13	FY 2011 - 12
Program 31, Vocational--Basic State	+ (plus)	1,085,052.42	1,164,416.90
Program 34, Middle School Career and Technical Education?State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	16,479.46	22,677.34
Program 39, Vocational--Other Categorical	+ (plus)	1,056.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	16,442.18	22,883.08
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,086,145.70	1,164,211.16
		FY 12-13 / FY 11-12	0.93

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

E.S.D. 114

Sequim School District No.323

COUNTY: 05 Clallam

Financial Edit Report Fiscal Year 2012-2013

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	179.00	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *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	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

E.S.D. 114

Sequim School District No.323

COUNTY: 05 Clallam

Financial Edit Report Fiscal Year 2012-2013

Continued

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.508	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, TVF 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.	-6,300.00	

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits