

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Woodland School District of Cowlitz County for the fiscal year ended August 31, 2022, were prepared on the modified 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 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

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, 2021-August 31, 2022

Approved:

 School District Superintendent or Authorized Official _____
Date

Reviewed:

 ESD Superintendent or Authorized Official _____
Date

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	43,477,152.38	245,178.64	26,020,816.46	407,769.44	1,293,849.83	0.00	71,444,766.75
Total Expenditures	42,444,029.66	237,098.86	3,542,008.76	382,319.86	1,091,152.09	0.00	47,696,609.23
Other Financing Uses	118,265.00	0.00	22,269,965.56	0.00	0.00	0.00	22,388,230.56
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	914,857.72	8,079.78	208,842.14	25,449.58	202,697.74	0.00	1,359,926.96
Beginning Total Fund Balance	4,542,036.35	256,310.55	1,673,829.04	670,236.57	2,464,371.62	0.00	9,606,784.13
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	5,456,894.07	264,390.33	1,882,671.18	695,686.15	2,667,069.36	0.00	10,966,711.09

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,012,368.39	17,390.59	9,807.90	49.40	2,621.68	0.00	1,042,237.96
Minus Warrants Outstanding	-854,619.71	-7,347.21	0.00	0.00	0.00	0.00	-861,966.92
Taxes Receivable	2,484,234.81		1,510,731.90	0.00	0.00		3,994,966.71
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	896,223.12	0.00	0.00	0.00	0.00	0.00	896,223.12
Accounts Receivable	22,305.27	17,442.16	0.00	0.00	0.00	0.00	39,747.43
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	0.00	0.00		0.00			0.00
Prepaid Items	151,599.73	0.00			0.00	0.00	151,599.73
Investments	4,814,818.15	244,477.25	1,872,863.28	695,636.75	3,680,505.41	0.00	11,308,300.84
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	8,526,929.76	271,962.79	3,393,403.08	695,686.15	3,683,127.09	0.00	16,571,108.87
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	8,526,929.76	271,962.79	3,393,403.08	695,686.15	3,683,127.09	0.00	16,571,108.87
LIABILITIES							
Accounts Payable	497,134.80	0.00	0.00	0.00	1,016,057.73	0.00	1,513,192.53
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	13,603.87	0.00		0.00			13,603.87
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	3,488.66	0.00		0.00			3,488.66
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
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	71,573.55	7,572.46	0.00	0.00	0.00		79,146.01
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
TOTAL LIABILITIES	585,800.88	7,572.46	0.00	0.00	1,016,057.73	0.00	1,609,431.07
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	2,484,234.81		1,510,731.90	0.00	0.00		3,994,966.71
TOTAL DEFERRED INFLOWS OF RESOURCES	2,484,234.81	0.00	1,510,731.90	0.00	0.00	0.00	3,994,966.71
FUND BALANCE:							
Nonspendable Fund Balance	151,599.73	0.00	0.00	0.00	0.00	0.00	151,599.73
Restricted Fund Balance	849.06	264,390.33	1,652,671.18	600,401.68	2,667,069.36	0.00	5,185,381.61
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	709,220.00	0.00	230,000.00	95,284.47	0.00	0.00	1,034,504.47

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	4,595,225.28	0.00	0.00	0.00	0.00	0.00	4,595,225.28
TOTAL FUND BALANCE	5,456,894.07	264,390.33	1,882,671.18	695,686.15	2,667,069.36	0.00	10,966,711.09
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	8,526,929.76	271,962.79	3,393,403.08	695,686.15	3,683,127.09	0.00	16,571,108.87

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	5,987,518.98	245,178.64	3,548,922.80	33,741.11	9,678.15		9,825,039.68
State	31,626,994.65		2,300.56	0.00	933,620.68		32,562,915.89
Federal	4,820,481.60		0.00	374,028.33	0.00		5,194,509.93
Other	1,042,157.15			0.00	231,736.00	0.00	1,273,893.15
TOTAL REVENUES	43,477,152.38	245,178.64	3,551,223.36	407,769.44	1,175,034.83	0.00	48,856,358.65
EXPENDITURES:							
CURRENT:							
Regular Instruction	19,097,969.60						19,097,969.60
Special Education	5,152,195.65						5,152,195.65
Vocational Education	765,122.82						765,122.82
Skill Center	0.00						0.00
Compensatory Programs	2,065,486.79						2,065,486.79
Other Instructional Programs	123,931.18						123,931.18
Federal Stimulus COVID-19	1,819,915.93						1,819,915.93
Community Services	630,783.97						630,783.97
Support Services	12,610,976.08						12,610,976.08
Student Activities/Other		237,098.86				0.00	237,098.86
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				250,887.37			250,887.37
Equipment				131,432.49			131,432.49
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					1,091,152.09		1,091,152.09
Sales and Lease				0.00			0.00
Other	73,071.60						73,071.60
DEBT SERVICE:							
Principal	102,744.16		1,430,000.00	0.00	0.00		1,532,744.16

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	1,831.88		2,112,008.76	0.00	0.00		2,113,840.64
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	42,444,029.66	237,098.86	3,542,008.76	382,319.86	1,091,152.09	0.00	47,696,609.23
REVENUES OVER (UNDER) EXPENDITURES	1,033,122.72	8,079.78	9,214.60	25,449.58	83,882.74	0.00	1,159,749.42
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		22,469,593.10	0.00	0.00		22,469,593.10
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	118,265.00		118,265.00
Transfers Out (GL 536)	-118,265.00		0.00	0.00	0.00	0.00	-118,265.00
Other Financing Uses (GL 535)	0.00		-22,269,965.56	0.00	0.00		-22,269,965.56
Other	0.00		0.00	0.00	550.00		550.00
TOTAL OTHER FINANCING SOURCES (USES)	-118,265.00		199,627.54	0.00	118,815.00	0.00	200,177.54
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	914,857.72	8,079.78	208,842.14	25,449.58	202,697.74	0.00	1,359,926.96
BEGINNING TOTAL FUND BALANCE	4,542,036.35	256,310.55	1,673,829.04	670,236.57	2,464,371.62	0.00	9,606,784.13
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	5,456,894.07	264,390.33	1,882,671.18	695,686.15	2,667,069.36	0.00	10,966,711.09

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	6,497.89	5,981,021.09	5,987,518.98
State	31,240,469.73	386,524.92	31,626,994.65
Federal	4,704,322.88	116,158.72	4,820,481.60
Other	215,877.00	826,280.15	1,042,157.15
TOTAL REVENUES	36,167,167.50	7,309,984.88	43,477,152.38
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	16,032,782.32	3,065,187.28	19,097,969.60
Special Education	4,464,486.11	687,709.54	5,152,195.65
Vocational Education	765,122.82	0.00	765,122.82
Skills Center	0.00	0.00	0.00
Compensatory Programs	2,050,138.50	15,348.29	2,065,486.79
Other Instructional Programs	66,171.20	57,759.98	123,931.18
Federal Stimulus COVID-19	1,819,915.93	0.00	1,819,915.93
Community Services	1,280.72	629,503.25	630,783.97
Support Services	10,751,974.45	1,859,001.63	12,610,976.08
CAPITAL OUTLAY:			
Other	73,071.60	0.00	73,071.60
DEBT SERVICE:			
Principal	102,744.16	0.00	102,744.16
Interest and Other Charges	1,831.88	0.00	1,831.88
TOTAL EXPENDITURES	36,129,519.69	6,314,509.97	42,444,029.66
REVENUES OVER (UNDER) EXPENDITURES:	37,647.81	995,474.91	1,033,122.72
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	118,265.00	118,265.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-118,265.00	-118,265.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	37,647.81	877,209.91	914,857.72
BEGINNING TOTAL FUND BALANCE	2,859,880.30	1,682,156.05	4,542,036.35
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,897,528.11	2,559,365.96	5,456,894.07

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,926,251.00	5,987,518.98	61,267.98
State	32,208,590.00	31,626,994.65	-581,595.35
Federal	4,487,623.00	4,820,481.60	332,858.60
Other	1,040,813.00	1,042,157.15	1,344.15
TOTAL REVENUES	43,663,277.00	43,477,152.38	-186,124.62
EXPENDITURES			
CURRENT:			
Regular Instruction	19,405,018.00	19,097,969.60	307,048.40
Special Education	5,744,958.00	5,152,195.65	592,762.35
Vocational Education	728,391.00	765,122.82	-36,731.82
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,198,252.00	2,065,486.79	132,765.21
Other Instructional Programs	600,541.00	123,931.18	476,609.82
Federal Stimulus COVID-19	1,529,176.00	1,819,915.93	-290,739.93
Community Services	568,407.00	630,783.97	-62,376.97
Support Services	13,224,077.00	12,610,976.08	613,100.92
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	73,071.60	-73,071.60
DEBT SERVICE:			
Principal	0.00	102,744.16	-102,744.16
Interest and Other Charges	0.00	1,831.88	-1,831.88
TOTAL EXPENDITURES	43,998,820.00	42,444,029.66	1,554,790.34

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-335,543.00	1,033,122.72	1,368,665.72
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)	-158,265.00	-118,265.00	-40,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-158,265.00	-118,265.00	40,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-493,807.00	914,857.72	1,408,664.72
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	4,500,000.00	4,542,036.35	42,036.35
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,006,192.00	5,456,894.07	1,450,702.07

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	357,250.00	245,178.64	-112,071.36
State			
Federal			
Other			
TOTAL REVENUES	357,250.00	245,178.64	-112,071.36
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	375,500.00	237,098.86	138,401.14
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	375,500.00	237,098.86	138,401.14
REVENUES OVER (UNDER) EXPENDITURES	-18,250.00	8,079.78	26,329.78

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
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)	-18,250.00	8,079.78	26,329.78
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	250,000.00	256,310.55	6,310.55
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	231,750.00	264,390.33	32,640.33

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,537,450.00	3,548,922.80	11,472.80
State	0.00	2,300.56	2,300.56
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	3,537,450.00	3,551,223.36	13,773.36
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill 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	1,430,000.00	1,430,000.00	0.00
Interest and Other Charges	2,280,000.00	2,112,008.76	167,991.24
TOTAL EXPENDITURES	3,710,000.00	3,542,008.76	167,991.24
REVENUES OVER (UNDER) EXPENDITURES	-172,550.00	9,214.60	181,764.60

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	22,469,593.10	22,469,593.10
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-230,000.00	0.00	-230,000.00
Other Financing Uses (GL 535)	0.00	-22,269,965.56	-22,269,965.56
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-230,000.00	199,627.54	429,627.54
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-402,549.00	208,842.14	611,391.14
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,683,000.00	1,673,829.04	-9,170.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,280,450.00	1,882,671.18	602,221.18

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	72,000.00	33,741.11	-38,258.89
State	0.00	0.00	0.00
Federal	0.00	374,028.33	374,028.33
Other	0.00	0.00	0.00
TOTAL REVENUES	72,000.00	407,769.44	335,769.44
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	230,000.00	0.00	230,000.00
Building	470,000.00	250,887.37	219,112.63
Equipment	0.00	131,432.49	-131,432.49
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	700,000.00	382,319.86	317,680.14
REVENUES OVER (UNDER) EXPENDITURES	-628,000.00	25,449.58	653,449.58
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	270,000.00	0.00	-270,000.00
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)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-358,000.00	25,449.58	383,449.58
BEGINNING TOTAL FUND BALANCE	690,000.00	670,236.57	-19,763.43
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	332,000.00	695,686.15	363,686.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	20,000.00	9,678.15	-10,321.85
State	700,000.00	933,620.68	233,620.68
Federal	0.00	0.00	0.00
Other	231,735.00	231,736.00	1.00
TOTAL REVENUES	951,735.00	1,175,034.83	223,299.83
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	2,000,000.00	1,091,152.09	908,847.91
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	2,000,000.00	1,091,152.09	908,847.91

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,048,265.00	83,882.74	1,132,147.74
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	118,265.00	118,265.00	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	550.00	550.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	118,815.00	118,815.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-930,000.00	202,697.74	1,132,697.74
BEGINNING TOTAL FUND BALANCE	2,474,000.00	2,464,371.62	-9,628.38
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,544,000.00	2,667,069.36	1,123,069.36

August 31, 2022

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	3,796.16	0.00
Minus Warrants Outstanding	-3,643.65	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	140,691.50	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	140,844.01	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	14,000.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	126,844.01	0.00
TOTAL NET POSITION	140,844.01	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	4,615.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	4,615.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	521.47	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	521.47	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	5,136.47	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	19,583.08	
Other	0.00	0.00
TOTAL DEDUCTIONS	19,583.08	0.00
Net Increase (Decrease)	-14,446.61	0.00
Net Position - Beginning Balance	155,290.62	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	140,844.01	0.00

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	47,690,000.00	19,220,000.00	23,530,000.00	43,380,000.00	1,685,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	146,971.93	0.00	104,722.16	42,249.77	28,608.08
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	630,623.00	0.00	74,585.00	556,038.00	139,439.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	1,199,293.00	2,186,719.00	0.00	3,386,012.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	630,616.00	944,793.00	0.00	1,575,409.00	
Total Long-Term Liabilities	50,297,503.93	22,351,512.00	23,709,307.16	48,939,708.77	1,853,047.08

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	5,437,240.57	3,433,803.96	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	654.82	688.86	0.00	0.00
1500 Timber Excise Tax	152,669.87	108,927.28	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	5,590,565.26	3,543,420.10	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	44,802.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill 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 Child Care Tuitions and Fees	136,043.83			
2200 Sales of Goods, Supplies and Services, Unassigned	47,390.48		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	5,537.50			
2298 School Food Services--Sales of Goods, Supplies, and Services	5,843.07			
2300 Investment Earnings	12,141.49	5,502.70	2,506.11	9,678.15
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	27,676.48		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	150.24		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	14,063.63		0.00	0.00
2900 Local Support Nontax, Unassigned	56,068.44	0.00	31,235.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	47,236.56		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	396,953.72	5,502.70	33,741.11	9,678.15
STATE, GENERAL PURPOSE				
3100 Apportionment	19,810,537.97			
3121 Special Education - General Apportionment	631,779.15			
3300 Local Effort Assistance	329,329.54			
3600 State Forests	3,986.46	2,300.56	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	20,775,633.12	2,300.56	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	3,680,646.55			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	765,068.03			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	256,988.13			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	307,626.05			
4174 Highly Capable	65,744.96			
4188 Child Care	0.00			
4198 School Food Service	19,540.00			
4199 Transportation - Operations	5,698,032.51			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	4,506.38			
4322 Special Education - Infants and Toddlers - State	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 Child Care - Other State Agencies	53,208.92			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				933,620.68
4000 TOTAL STATE, SPECIAL PURPOSE	10,851,361.53		0.00	933,620.68
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	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	8,295.42	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	8,295.42	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	762,953.15		0.00	
6112 Federal Special Purpose-ESSER II	533,510.57		0.00	
6113 Federal Special Purpose-ESSER III	71,797.19		374,028.33	
6114 Federal Special Purpose-ESSER III (Learning Loss)	362,320.20		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	176,200.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	119,592.00			
6124 Special Education, Supplemental	525,606.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	12,407.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	590,424.00			
6152 Other Title, ESEA Fed	93,757.00			
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	26,151.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,315,688.59			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill 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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	13,965.85		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	17,750.02			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill 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 - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	107,863.30			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	82,200.31			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,812,186.18		374,028.33	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	116,430.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	743,971.15			
7197 Support Services	58,293.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	14,794.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	933,488.15		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	231,736.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	67,515.00			
8500 Nonfederal, ESD	41,154.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	108,669.00		0.00	231,736.00
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			550.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		22,469,593.10		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	118,265.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	22,469,593.10	0.00	118,815.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 43,477,152.38	 26,020,816.46	 407,769.44	 1,293,849.83

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	18,369,416.73	11 Bd of Dir	121,077.23	0 Debit Transfer	189,677.84
02 ALE	769,928.56	12 Supt Off	443,140.09	1 Credit Transfer	-189,677.84
03 Basic Education - Dropout Reengagement	21,553.74	13 Busns Off	468,711.63	2 Cert. Salaries	14,592,700.41
11 Stim, Title, GEER	762,953.15	14 HR	278,974.34	3 Class. Salaries	9,712,841.86
12 Stim, ESSER II	478,817.50	15 Pblc Rltn	68,700.00	4 Employee Benefits	10,541,413.27
13 Stim, ESSER III	77,410.78	21 Supv Inst	755,593.85	5 Supplies / Materials	2,686,189.59
14 Federal Stimulus, ESSER III (Learning Loss)	324,534.50	22 Lrn Resrc	338,607.24	7 Purchased Services	4,743,369.07
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	2,166,874.76	8 Travel	94,443.86
19 Federal Special Purpose - Other	176,200.00	24 Guid/Coun	911,930.41	9 Capital Outlay	73,071.60
21 Sp Ed, Sup, St	4,516,579.79	25 Pupil M/S	53,707.73	TOTAL ALL OBJECTS	42,444,029.66
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	1,257,835.54		
23 Sp Ed, Sup, IDEA, Fed	113,253.94	27 Teaching	21,279,341.93		
24 Sp Ed, Sup, Fed	522,361.92	28 Extracur	612,437.82		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	7,329.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	446,971.72		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	162,193.06		
31 Voc, Basic, St	673,112.78	33 Curriculum	482,421.89		
34 MidSchCar/Tec	79,603.04	34 Pro Learn	237,770.71		
38 Voc, Fed	12,407.00	41 Supervisn	9,130.45		
39 Voc, Other	0.00	42 Food	82,200.31		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,288,320.24		
46 Skill Cntr, Fed	0.00	49 Transfers	-5,615.36		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	931,749.99		
51 ESEA Disadvantaged, Fed	579,161.74	52 Operation	4,859,559.20		
52 Other Title, ESEA, Fed	99,115.56	53 Maintnce	847,771.58		
53 ESEA Migrant, Federal	0.00	56 Insurance	142,538.78		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	757,510.75	59 Transfers	-184,062.48		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	227,754.02		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	213,945.12		
58 Sp/Plt Pgm, St	273,182.83	63 Oper Bldg	1,450,163.69		
59 Inst. JAJ	0.00	64 Maintnce	657,341.91		
61 Head Start, Fed	0.00	65 Utilities	705,161.35		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	30,126.20		
64 LEP, Fed	25,546.00	68 Insurance	237,722.00		
65 Tran Biling, St	311,351.05	72 Info Sys	672,081.63		
67 Ind Ed, Fd, JOM	0.00	73 Printing	26,379.46		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	0.00		
69 Comp, Othr	19,618.86	75 Mtr Pool	22,432.26		
71 Traffic Safety	0.00	83 Interest	1,831.88		
73 Summer School	0.00	84 Principal	102,744.16		
74 Highly Capable	65,750.77	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	31,134.32		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	42,444,029.66		
79 Inst Pgm, Othr	58,180.41				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	370,096.16				
89 Othr Comm Srv	260,687.81				
97 Distwide Suppt	4,816,749.27				
98 Schl Food Serv	1,311,387.95				
99 Pupil Transp	6,597,557.07				
TOTAL ALL PROGRAMS	42,444,029.66				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	13,139,712.13
2120	Salaries of Temporary EEs & Subs	305,974.58
2130	Non contracted Salaries	710,585.29
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	239,874.27
2160	Other Salaries	92,718.14
2170	Other Salaries NBCT	103,836.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	8,898,564.09
3120	Salaries of Temporary EEs & Subs	231,953.16
3130	Extra Time	486,434.37
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	43,090.00
3160	Other Salaries	52,800.24

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	1,085,584.28
4223	Federally Mandated Insurance-Classified	712,367.62
4232	Retirement Contribution - Certificated	2,047,636.65
4233	Retirement Contribution - Classified	1,066,990.62
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	104,087.16
4263	Unemployment Compensation - Classified	70,846.64

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	80,063.73
4273	Worker's Compensation - Classified	331,503.27
4282	Health Benefits - Certificated	1,997,180.00
4283	Health Benefits - Classified	3,012,021.18
4292	Other Employee Benefits - Certificated	29,064.08
4293	Other Employee Benefits - Classified	4,068.04

Supplies, Non-Capital		Amount
5610	General Supplies	1,260,231.99
5626	Motor Vehicle Fuel	711,681.12
5630	Food	82,200.31
5640	Books and Periodicals	318,095.03
5650	Supplies - Technology Related	313,981.14

Purchased Services		Amount
7310	Office and Administrative Services	64,651.38
7311	Election Fees	4,499.23
7320	Professional Educational Services	2,474.24
7321	Contracted Teachers	1,237.50
7322	Contracted Educational Staff Associates	45,801.50
7330	Employee Training and Development Services	209,538.56
7340	Other Professional Purchased Services	367,752.19
7341	Legal Services for District support	21,780.00
7342	Audit Services	14,358.30
7343	Other Legal Services	42,830.00
7350	Technical Services	34,273.56
7351	Data Processing and Coding Services	80,486.64
7352	Other Technical Services	6,484.44
7410	Utility Services	112,873.04

	Purchased Services	Amount
7420	Cleaning Services	37,818.47
7431	Non-Technology-Related Repair and Maintenance	348,697.47
7432	Technology-Related Repair and Maintenance	22,892.31
7441	Rentals of Land and Buildings	2,085.98
7442	Rentals of Equipment and Vehicles	114,707.22
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	3,426.21
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	380,260.78
7530	Communications	379,274.80
7540	Advertising	354.46
7550	Printing and Binding	28,631.02
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	417,762.04
7569	Tuition - Other	888,588.72
7570	Food Service Management (FSMC)	609,058.00
7580	Travel - Registration and Entrance	5,128.02
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	109,236.07
7622	Electricity	267,224.95
7623	Bottled Gas	3,799.93
7624	Oil	10,806.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	0.00
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	102,744.16
7832	Interest on Long-Term Debt	1,831.88
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	94,443.86

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	73,071.60
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	42,444,029.66
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REPORT F196

Woodland School District No. 404

RUN DATE: 12/8/2022

E.S.D. 112

District Expenditure Summary by Location

RUN TIME: 7:12:21 AM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

<u>Instructional Location</u>	<u>Amount</u>
Columbia Elementary School	5,079,452.99
Lewis River Academy	359,479.57
North Fork Elementary School	5,320,959.50
TEAM High School	432,293.85
Woodland High School	6,706,350.72
Woodland Middle School	6,902,973.85
Yale Elementary	578,123.95
TOTAL INSTRUCTIONAL LOCATIONS	25,379,634.43
TOTAL NON-INSTRUCTIONAL LOCATIONS	17,064,395.23
TOTAL DISTRICT EXPENDITURES	42,444,029.66

REPORT F196

Woodland School District No. 404

RUN DATE: 12/8/2022

E.S.D. 112

F-196 Annual Financial Statements

RUN TIME: 7:12:21 AM

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

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

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	240,605.84	0.00		161,185.43	11,513.56	57,121.83	803.11	8,796.39	1,185.52	0.00
22 Lrn Resrc	338,607.24	0.00		111,310.70	93,947.70	91,418.32	36,122.88	5,807.64	0.00	0.00
23 Princ Off	2,110,898.70	161.00		963,528.47	469,362.16	519,549.67	93,207.36	18,000.78	2,142.44	44,946.82
24 Guid/Coun	661,161.03	0.00		355,191.50	107,898.41	187,529.95	5,519.38	4,209.24	812.55	0.00
25 Pupil M/S	53,707.73	0.00		174.81	20,248.49	13,772.54	7,852.91	11,658.98	0.00	0.00
26 Health	109,566.23	0.00		40,399.54	33,424.58	34,448.59	747.31	528.66	17.55	0.00
27 Teaching	13,545,540.89	5,062.34		8,535,787.66	591,526.75	3,597,625.79	322,307.68	467,958.67	7,289.39	17,982.61
28 Extracur	612,437.82	34,926.05		116,776.25	290,068.48	106,294.74	20,150.45	43,522.61	699.24	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	187,051.04	0.00		104,100.22	3,707.19	24,647.09	3,986.80	48,614.14	1,995.60	0.00
32 Inst Tech	85,653.60	0.00			0.00	0.00	85,653.60	0.00	0.00	0.00
33 Curriculum	228,845.05	0.00		90,550.56	4,468.56	28,846.11	55,886.93	49,092.89	0.00	0.00
34 Pro Learn	195,341.56	0.00		140,379.14		54,962.42	0.00	0.00	0.00	0.00
01 Total	18,369,416.73	40,149.39		10,619,384.28	1,626,165.88	4,716,217.05	632,238.41	658,190.00	14,142.29	62,929.43

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	30,892.92	0.00		22,779.16	0.00	6,895.86	0.00	450.00	767.90	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	41,590.99	0.00		0.00	27,688.88	13,902.11	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	605,018.22	0.00		386,550.85	37,674.93	171,836.99	7,080.89	1,874.56	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,418.31	0.00		2,627.12	0.00	608.79	0.00	0.00	182.40	0.00
32 Inst Tech	987.44	0.00			0.00	0.00	987.44	0.00	0.00	0.00
33 Curriculum	86,480.88	0.00		0.00	0.00	0.00	5,850.00	80,630.88	0.00	0.00
34 Pro Learn	1,539.80	0.00		1,136.79		403.01	0.00	0.00	0.00	0.00
02 Total	769,928.56	0.00		413,093.92	65,363.81	193,646.76	13,918.33	82,955.44	950.30	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	21,553.74	0.00		0.00	0.00	0.00	0.00	21,553.74	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
03 Total	21,553.74	0.00		0.00	0.00	0.00	0.00	21,553.74	0.00	0.00

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	78,968.30	0.00			0.00	0.00	0.00	78,968.30	0.00	0.00
12 Supt Off	7,900.08	0.00		0.00	0.00	0.00	0.00	0.00	7,900.08	0.00
13 Busns Off	71,612.11	0.00		0.00	0.00	0.00	0.00	71,612.11	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	102,454.76	0.00		102,454.76	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	15,639.01	0.00			0.00	0.00	15,639.01	0.00	0.00	0.00
63 Oper Bldg	91,363.83	0.00			0.00	0.00	91,363.83	0.00	0.00	0.00
64 Maintnce	155,047.87	0.00	0.00		0.00	0.00	88,547.87	66,500.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	144,000.00	0.00					0.00	144,000.00		0.00
72 Info Sys	80,486.64	0.00	0.00	0.00	0.00	0.00	0.00	80,486.64	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	15,480.55	0.00	0.00	0.00	0.00	0.00	15,480.55	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	762,953.15	0.00	0.00	102,454.76	0.00	0.00	211,031.26	441,567.05	7,900.08	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	128.86	0.00		0.00	0.00	0.00	128.86	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	160,679.46	0.00		110,035.34	750.00	46,171.57	0.00	3,722.55	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	71,645.37	0.00		1,088.48	43,308.08	27,248.81	0.00	0.00	0.00	0.00
27 Teaching	9,848.60	0.00		1,207.70	0.00	280.68	2,875.93	0.00	5,484.29	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	57,543.99	0.00		7,735.63	0.00	1,229.85	0.00	25,712.40	22,866.11	0.00
32 Inst Tech	57,214.51	0.00			0.00	0.00	57,214.51	0.00	0.00	0.00
33 Curriculum	12,100.00	0.00		0.00	0.00	0.00	7,800.00	4,300.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	35,641.50	0.00			0.00	0.00	35,512.08	129.42	0.00	0.00
64 Maintnce	602.17	0.00	0.00		0.00	0.00	602.17	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	73,413.04	0.00	0.00	0.00	49,316.80	24,096.24	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	478,817.50	0.00	0.00	120,067.15	93,374.88	99,027.15	104,133.55	33,864.37	28,350.40	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	21,692.91	0.00		0.00	12,060.89	9,632.02	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,742.14	0.00		2,223.90	0.00	518.24	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	18,136.32	0.00		6,964.59	852.18	1,830.81	0.00	7,995.00	493.74	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	34,839.41	0.00		0.00	0.00	0.00	34,839.41	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	77,410.78	0.00	0.00	9,188.49	12,913.07	11,981.07	34,839.41	7,995.00	493.74	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	5,596.41	0.00		3,588.25	0.00	822.97	0.00	0.00	1,185.19	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	259,191.80	11,202.87		130,672.86	14,938.94	33,241.95	45,093.25	24,041.93	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,550.37	0.00		0.00	0.00	0.00	0.00	0.00	2,550.37	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	57,195.92	0.00		0.00	0.00	0.00	42,366.32	14,829.60	0.00	0.00
14 Total	324,534.50	11,202.87		134,261.11	14,938.94	34,064.92	87,459.57	38,871.53	3,735.56	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	558.98	0.00		0.00	472.60	86.38	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	85,711.48	0.00		0.00	57,969.16	27,742.32	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	89,929.54	0.00		30,499.43	31,842.43	27,587.68	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	176,200.00	0.00	0.00	30,499.43	90,284.19	55,416.38	0.00	0.00	0.00	0.00

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	277,069.23	0.00		127,309.97	72,070.69	69,737.52	1,683.11	3,029.10	3,238.84	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	986,694.40	0.00		667,271.70	674.69	255,711.73	4,380.70	57,846.54	809.04	0.00
27 Teaching	3,190,723.05	211.36		632,366.46	928,752.08	854,332.03	29,609.16	745,372.62	79.34	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	7,329.00							7,329.00		
31 InstProDev	1,856.25	0.00		1,020.00	0.00	97.25	0.00	739.00	0.00	0.00
32 Inst Tech	7,452.57	0.00			0.00	0.00	7,452.57	0.00	0.00	0.00
33 Curriculum	12,616.19	0.00		0.00	0.00	0.00	359.21	12,256.98	0.00	0.00
34 Pro Learn	32,839.10	0.00		23,301.00		9,538.10	0.00	0.00	0.00	0.00
21 Total	4,516,579.79	211.36		1,451,269.13	1,001,497.46	1,189,416.63	43,484.75	826,573.24	4,127.22	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	113,253.94	0.00		47,126.86	25,165.05	40,962.03	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total	113,253.94	0.00		47,126.86	25,165.05	40,962.03	0.00	0.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	522,361.92	0.00		233,933.82	59,457.25	135,466.85	0.00	93,504.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	522,361.92	0.00		233,933.82	59,457.25	135,466.85	0.00	93,504.00	0.00	0.00

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	39,547.21	0.00		22,779.16	6,702.96	10,065.09	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	619,883.74	1,162.80		339,258.22	31,997.22	151,508.99	82,433.59	8,295.30	5,227.62	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,067.27	0.00		285.02	0.00	26.95	0.00	755.30	0.00	0.00
32 Inst Tech	8,759.51	0.00			0.00	0.00	8,759.51	0.00	0.00	0.00
33 Curriculum	3,855.05	0.00		0.00	0.00	0.00	94.98	3,760.07	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
31 Total	673,112.78	1,162.80		362,322.40	38,700.18	161,601.03	91,288.08	12,810.67	5,227.62	0.00

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	9,908.67	0.00		7,592.99	0.00	2,315.68	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	69,694.37	0.00		49,154.94	0.00	19,347.74	1,191.69	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
34 Total	79,603.04	0.00		56,747.93	0.00	21,663.42	1,191.69	0.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	12,407.00	0.00		0.00	0.00	0.00	2,060.57	254.80	10,091.63	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	12,407.00	0.00		0.00	0.00	0.00	2,060.57	254.80	10,091.63	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	84,369.67	0.00		62,756.97	0.00	21,612.70	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	37,355.70	0.00		0.00	22,602.60	14,753.10	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	451,367.37	10,178.72		157,001.04	122,880.90	141,475.34	14,115.89	4,535.08	1,180.40	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,656.67	0.00		3,419.23	51.90	786.65	0.00	202.89	196.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,412.33	0.00		0.00	0.00	0.00	912.34	499.99	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	579,161.74	10,178.72		223,177.24	145,535.40	178,627.79	15,028.23	5,237.96	1,376.40	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	31,041.31	0.00		22,070.91	0.00	8,970.40	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	4,000.00	0.00		0.00	0.00	0.00	0.00	4,000.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	64,074.25	0.00		51,515.11	0.00	12,452.48	0.00	106.66	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	99,115.56	0.00	0.00	73,586.02	0.00	21,422.88	0.00	4,106.66	0.00	0.00

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	67,900.50	0.00		51,548.43	0.00	16,352.07	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	679,643.74	0.00		252,209.78	199,772.57	220,363.56	7,297.83	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	218.75	0.00		200.00	0.00	18.75	0.00	0.00	0.00	0.00
32 Inst Tech	1,305.40	0.00			0.00	0.00	1,305.40	0.00	0.00	0.00
33 Curriculum	4,788.48	0.00		0.00	0.00	0.00	2,697.91	2,090.57	0.00	0.00
34 Pro Learn	3,653.88	0.00		2,658.35		995.53	0.00	0.00	0.00	0.00
55 Total	757,510.75	0.00		306,616.56	199,772.57	237,729.91	11,301.14	2,090.57	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	210,828.35	0.00		97,336.00	34,889.04	44,227.37	19,520.44	14,855.50	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	62,354.48	0.00		27,389.29	23,318.24	10,749.89	897.06	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	273,182.83	0.00		124,725.29	58,207.28	54,977.26	20,417.50	14,855.50	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,055.67	0.00		0.00	0.00	0.00	1,017.70	0.00	37.97	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,915.45	0.00		1,866.27	0.00	296.75	0.00	2,110.12	1,642.31	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	18,574.88	0.00		0.00	0.00	0.00	13,324.88	5,250.00	0.00	0.00
64 Total	25,546.00	0.00		1,866.27	0.00	296.75	14,342.58	7,360.12	1,680.28	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	306,954.68	0.00		47,275.84	141,953.70	117,725.14	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	4,396.37	0.00		3,269.98		1,126.39	0.00	0.00	0.00	0.00
65 Total	311,351.05	0.00		50,545.82	141,953.70	118,851.53	0.00	0.00	0.00	0.00

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	5,299.81	0.00		0.00	0.00	0.00	0.00	1,770.00	3,529.81	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	8,788.66	0.00		0.00	0.00	0.00	3,842.00	1,408.58	3,538.08	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,530.39	0.00		0.00	0.00	0.00	5,530.39	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 Total	19,618.86	0.00		0.00	0.00	0.00	9,372.39	3,178.58	7,067.89	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	59,802.17	820.92		36,390.92	0.00	17,324.08	4,591.25	675.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,128.57	0.00		2,893.99	0.00	274.58	0.00	1,960.00	0.00	0.00
32 Inst Tech	820.03	0.00			0.00	0.00	820.03	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	65,750.77	820.92		39,284.91	0.00	17,598.66	5,411.28	2,635.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	820.06	0.00		0.00	0.00	0.00	0.00	420.43	399.63	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	33,000.00	0.00		0.00	0.00	0.00	0.00	33,000.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	21,713.70	0.00		0.00	0.00	0.00	21,713.70	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	2,646.65	0.00		0.00	0.00	0.00	0.00	2,646.65	0.00	0.00
79 Total	58,180.41	0.00		0.00	0.00	0.00	21,713.70	36,067.08	399.63	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	370,096.16	0.00		0.00	257,879.81	96,980.33	14,131.59	808.75	295.68	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	370,096.16	0.00		0.00	257,879.81	96,980.33	14,131.59	808.75	295.68	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	114,569.17	114,569.17		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	62,647.69	0.00			0.00	0.00	0.00	62,647.69	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	54,983.28	0.00			0.00	0.00	0.00	54,983.28	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	28,487.67	9,787.61	0.00	0.00	5,634.18	2,982.87	10,083.01	0.00	0.00	0.00
89 Total	260,687.81	124,356.78	0.00	0.00	5,634.18	2,982.87	10,083.01	117,630.97	0.00	0.00

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	42,108.93	0.00			0.00	0.00	7,902.74	31,094.77	3,111.42	0.00
12 Supt Off	434,681.03	0.00		192,549.02	124,520.08	101,891.05	3,122.38	12,598.50	0.00	0.00
13 Busns Off	397,099.52	0.00		0.00	277,742.89	90,219.70	4,855.89	22,044.96	2,236.08	0.00
14 HR	193,134.00	0.00		0.00	123,601.95	38,553.02	6,419.91	23,030.12	1,529.00	0.00
15 Pblc Rltn	68,700.00	0.00		0.00	0.00	0.00	0.00	68,700.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	227,754.02	0.00		0.00	162,978.64	56,660.18	2,711.84	5,403.36	0.00	0.00
62 Grnd Mnt	198,306.11	0.00			111,249.28	52,557.67	3,423.82	31,075.34	0.00	0.00
63 Oper Bldg	1,323,158.36	0.00			868,024.24	409,001.49	38,680.47	7,452.16	0.00	0.00
64 Maintnce	501,691.87	0.00	0.00		159,688.44	73,847.20	53,140.71	204,826.55	46.80	10,142.17
65 Utilities	650,178.07	0.00	0.00		0.00	0.00	0.00	650,178.07	0.00	0.00
67 Bldg Secu	30,126.20	0.00			0.00	0.00	3,900.66	26,225.54	0.00	0.00
68 Insurance	93,722.00	0.00					0.00	93,722.00		0.00
72 Info Sys	518,181.95	0.00	0.00	0.00	283,899.57	100,764.30	44,822.58	88,645.77	49.73	0.00
73 Printing	26,379.46	0.00	0.00	0.00	0.00	0.00	0.00	26,379.46	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	6,951.71	1,595.00	0.00	0.00	0.00	0.00	2,769.14	2,587.57	0.00	0.00
83 Interest	1,831.88							1,831.88		
84 Principal	102,744.16							102,744.16		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	4,816,749.27	1,595.00	0.00	192,549.02	2,111,705.09	923,494.61	171,750.14	1,398,540.21	6,973.03	10,142.17

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	9,130.45	0.00		0.00	0.00	0.00	2,492.76	6,191.97	445.72	0.00
42 Food	82,200.31	0.00					82,200.31	0.00		
44 Operation	1,225,672.55	0.00			400,875.90	256,126.88	19,371.13	548,789.78	508.86	0.00
49 Transfers	-5,615.36		-5,615.36							
98 Total	1,311,387.95	0.00	-5,615.36	0.00	400,875.90	256,126.88	104,064.20	554,981.75	954.58	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	931,749.99	0.00		0.00	603,614.14	230,438.79	16,472.20	80,547.33	677.53	0.00
52 Operation	4,859,559.20	0.00			2,419,774.58	1,602,743.77	711,294.78	125,746.07	0.00	0.00
53 Maintnce	847,771.58	0.00			340,028.50	139,677.95	339,161.23	28,903.90	0.00	0.00
56 Insurance	142,538.78							142,538.78		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-184,062.48		-							
			184,062.48							
99 Total	6,597,557.07	0.00	-	0.00	3,363,417.22	1,972,860.51	1,066,928.21	377,736.08	677.53	0.00
			184,062.48							

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.	47,236.56
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.	30,975.00
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 Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	610,926.34
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	146,584.41
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	757,510.75

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.

2,728.35

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

0.1280

a) Total All Programs (SYSTEM CALCULATED)

42,444,029.66

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

4,816,749.27

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

37,627,280.39

DISTORTING ITEMS

- 1. Flow-through funds for program 01-89, 98, and 99
1,822,993.55
- 2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
4,499.23
- 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.
602.17
- 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

DISTORTING ITEMS

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

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

INDIRECT EXPENDITURES

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

0.00

18. 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.

0.00

19. 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

20. 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 SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

68,700.00

21. 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, and added to the federal unrestricted indirect expenditure pool.

0.00

22. 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.

133,518.08

23. 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

24. 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

25. 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

INDIRECT EXPENDITURES

26. 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

27. 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

28. 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

29. 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

30. 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

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	37,627,280.39	62,929.43		1,905,193.86			35,659,157.10
PROGRAM 97 ACTIVITIES							
11 Board of Directors	42,108.93	0.00		4,499.23	37,609.70	0.00	
12 Superintendent's Office	434,681.03	0.00		0.00	434,681.03	0.00	
13 Business Office	397,099.52	0.00		0.00		397,099.52	
14 Human Resources	193,134.00	0.00		0.00		193,134.00	
15 Public Relations	68,700.00	0.00			0.00	68,700.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	227,754.02	0.00		0.00	227,754.02	0.00	
62 Grounds Maintenance	198,306.11	0.00		0.00	198,306.11	0.00	
63 Operation of Buildings	1,323,158.36	0.00		0.00	1,323,158.36	0.00	
64 Maintenance	501,691.87	10,142.17		602.17	490,947.53	0.00	
65 Utilities	650,178.07	0.00		0.00	650,178.07	0.00	
67 Building and Property Security	30,126.20	0.00		0.00	30,126.20	0.00	
68 Insurance	93,722.00	0.00		0.00	93,722.00	0.00	
72 Information Systems	518,181.95	0.00		0.00	384,663.87	133,518.08	
73 Printing	26,379.46	0.00		0.00		26,379.46	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	6,951.71	0.00		0.00		6,951.71	
83 Interest	1,831.88		1,831.88				
84 Principal	102,744.16		102,744.16				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	4,816,749.27	10,142.17	104,576.04	5,101.40	3,871,146.89	825,782.77	

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	42,444,029.66	73,071.60	104,576.04	1,910,295.26		825,782.77	35,659,157.10
Unallowable Costs					-3,871,146.89		3,871,146.89
TOTALS	42,444,029.66	73,071.60	104,576.04	1,910,295.26		825,782.77	39,530,303.99

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	950,275.93
2. FY 19-20 DIRECT EXPENDITURES	37,294,738.23
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	-64,667.80
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	885,608.12
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0237

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	825,782.77
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	-64,667.80
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	761,114.96
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	39,530,303.99
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0237
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	936,868.20
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-175,753.24
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	650,029.52
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0164

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	37,627,280.39	62,929.43		1,905,193.86			35,659,157.10
PROGRAM 97 ACTIVITIES							
11 Board of Directors	42,108.93	0.00		4,499.23	37,609.70	0.00	
12 Superintendents Office	434,681.03	0.00		0.00		434,681.03	
13 Business Office	397,099.52	0.00		0.00		397,099.52	
14 Human Resources	193,134.00	0.00		0.00		193,134.00	
15 Public Relations	68,700.00	0.00			0.00	68,700.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	227,754.02	0.00		0.00		227,754.02	
62 Grounds Maintenance	198,306.11	0.00		0.00		198,306.11	
63 Operation of Buildings	1,323,158.36	0.00		0.00		1,323,158.36	
64 Maintenance	501,691.87	10,142.17		602.17		490,947.53	
65 Utilities	650,178.07	0.00		0.00		650,178.07	
67 Building and Property Security	30,126.20	0.00		0.00		30,126.20	
68 Insurance	93,722.00	0.00		0.00		93,722.00	
72 Information Systems	518,181.95	0.00		0.00		518,181.95	
73 Printing	26,379.46	0.00		0.00		26,379.46	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	6,951.71	0.00		0.00		6,951.71	
83 Interest	1,831.88		1,831.88				
84 Principal	102,744.16		102,744.16				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	4,816,749.27	10,142.17	104,576.04	5,101.40	37,609.70	4,659,319.96	

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	42,444,029.66	73,071.60	104,576.04	1,910,295.26	4,659,319.96	35,659,157.10	
Unallowable Costs				-37,609.70		37,609.70	
Totals	42,444,029.66	73,071.60	104,576.04	1,910,295.26	4,659,319.96	35,696,766.80	

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	4,725,547.88
2. FY 19-20 DIRECT EXPENDITURES	33,519,466.28
3. FY 19-20 OVER (UNDER) RECOVERY	-819,349.06
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	3,906,198.81
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1165

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	4,659,319.96
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-819,349.06
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,839,970.89
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	35,696,766.80
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1165
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,158,673.33
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-318,702.43
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	4,340,617.52
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1216

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	18,369,416.73	14,372,496.00	202,399.72	3,794,521.01
02 Alternative Learning Experience (ALE)	769,928.56	769,928.56	0.00	0.00
03 Dropout Reengagement	21,553.74	21,553.74	0.00	0.00
31 Vocational-Basic, State	673,112.78	673,112.78	0.00	0.00
34 Middle School Career and Tech. Ed., State	79,603.04	52,209.00	0.00	27,394.04
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	4,816,749.27	4,300,188.42	36,624.92	479,935.93
TOTAL BASIC EDUCATIONAL PROGRAMS	24,730,364.12	20,189,488.50	239,024.64	4,301,850.98
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	762,953.15	0.00	762,953.15	0.00
12 Federal Stimulus-ESSER II	478,817.50	0.00	477,569.05	1,248.45
13 Federal Stimulus-ESSER III	77,410.78	0.00	71,797.19	5,613.59
14 Federal Stimulus-ESSER III (Learning Loss)	324,534.50	0.00	324,534.50	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	176,200.00	0.00	176,200.00	0.00
21 Special Education-Supplemental, State	4,516,579.79	3,599,658.08	543,356.02	373,565.69
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	113,253.94	0.00	113,253.94	0.00
24 Special Education-Supplemental, Federal	522,361.92	0.00	522,361.92	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	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	12,407.00	0.00	12,407.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	579,161.74	0.00	579,161.74	0.00
52 Other Title Grants Under ESEA, Federal	99,115.56	0.00	93,757.00	5,358.56
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	757,510.75	757,510.75	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	273,182.83	256,988.13	0.00	16,194.70
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
64 Limited English Proficiency, Federal	25,546.00	0.00	25,546.00	0.00
65 Transitional Bilingual, State	311,351.05	307,626.05	0.00	3,725.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	19,618.86	0.00	0.00	19,618.86
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	65,750.77	65,744.96	0.00	5.81
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	58,180.41	0.00	0.00	58,180.41
TOTAL OTHER INSTRUCTIONAL PROGRAMS	9,173,936.55	4,987,527.97	3,702,897.51	483,511.07
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 Child Care	370,096.16	53,208.92	107,863.30	209,023.94
89 Other Community Services	260,687.81	0.00	0.00	260,687.81
98 School Food Services	1,311,387.95	19,540.00	1,291,620.31	227.64
99 Pupil Transportation	6,597,557.07	5,698,032.51	0.00	899,524.56
TOTAL OTHER PROGRAMS	8,539,728.99	5,770,781.43	1,399,483.61	1,369,463.95
TOTALS	42,444,029.66	30,947,797.90	5,341,405.76	6,154,826.00

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 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 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.	4,770,820.60	4,516,579.79
2. Minus Revenue 7121 Payments From Other Districts.	143,597.14	116,430.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	31,121.12	17,750.02
4. Equals aggregate special education expenditures for resident special education students.	4,596,102.34	4,382,399.77
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.)	0.00	-213,702.57
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	362.00	352.44
7. Expenditures per pupil (line 4/line 6).	12,696.41	12,434.46
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.)	0.00	-261.95
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 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.	371,213.60	373,565.69
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	2,352.09
11. Expenditures per pupil (line 9/line 6).	1,025.45	1,059.94
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	34.49

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 age 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.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

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

Description	Operation	FY 2021 - 22	FY 2020 - 21	Food Services Deficit Calculation		
				FY 2021 - 22	FY 2020 - 21	
Total Expenditures	+ (plus)	42,444,029.66	39,298,243.52	Total Program 98	+ 1,311,387.95	1,037,777.48
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 5,843.07	3,219.18
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00
Child Care	- (minus)	370,096.16	313,035.60	Revenue 4198 (State)	- 19,540.00	17,815.08
Other Community Services	- (minus)	260,687.81	142,097.97	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	1,311,387.95	1,037,777.48	Revenue 6198 (Fed)	- 1,315,688.59	806,925.90
Debt Service, Interest	- (minus)	1,831.88	0.00	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	102,744.16	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 82,200.31	76,949.77
Capital Outlay, All Object 9	- (minus)	73,071.60	35,970.28	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	8,295.42	6,531.24	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	4,812,186.18	2,745,216.76	TOTAL FOOD SERVICES DEFICIT	-111,884.02	132,867.55
Food Service Deficit	+ (plus)	0.00	132,867.55	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	1,315,688.59	806,925.90	a positive amount, it is added to		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is		
Food Services Revenue, USDA Commodities	+ (plus)	82,200.31	76,949.77	a negative amount, zero dollars		
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00			

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00 are displayed.
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
Capital Outlay, Comp, Othr	+	(plus)	0.00	22,240.00
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	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child 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)	36,901,617.40	36,056,597.41

FY 2021 - 22/FY 2020 - 21 1.02

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	673,112.78	599,083.42
Program 34, Middle School Career and Technical Education-State	+ (plus)	79,603.04	79,847.38
Program 38, Vocational--Federal	+ (plus)	12,407.00	12,726.63
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	12,407.00	13,066.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	752,715.82	678,591.43
	FY 21-22 / 20-21		1.10

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	5,437,240.57	5,438,521.32
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	859,076.36	855,108.10
Informational	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" 987.	1,059.94	
Informational	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" 991.	2,352.09	
Informational	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*	36,789,733.38	0.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	50,297,503.93	50,150,532.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Leases at September 1 is not equal to the Ending Outstanding Leases at August 31 of the previous year.	146,971.93	0.00
Informational	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	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	3,433,803.96	3,434,793.81
Informational	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	22,469,593.10	62.54

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report item 240, Cash on Deposit with County Treasurer.	9,807.90	7,362.25

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.501	TVF revenue account 9900 is not equal to County Treasurer Cash File F-197 item 48.	0.00	118,265.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits