

ANNUAL FINANCIAL STATEMENTS

- Balance Sheet as of August 31, 2023-All Funds
- Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2023-All Funds
- Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2023-All Funds
- Budgetary Comparison Schedules-All Funds
- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position
- Schedule of Long-Term Liabilities
- Report of Revenues and Other Financing Sources-All Funds
- Program/Activity/Object Report
- NCES Object Expenditure Summary
- District Expenditure Summary by Location

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

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,025,905.99	21,392.12	21,355.82	2,642.96	113.44	0.00	1,071,410.33
Minus Warrants Outstanding	-906,207.79	-2,611.66	0.00	-2,122.40	0.00	0.00	-910,941.85
Taxes Receivable	2,652,435.49		1,539,418.83	0.00	0.00		4,191,854.32
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	754,930.62	0.00	0.00	0.00	0.00	0.00	754,930.62
Accounts Receivable	76,455.05	3,000.00	0.00	0.00	0.00	0.00	79,455.05
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	76,194.16	0.00			0.00	0.00	76,194.16
Investments	4,111,108.45	305,456.19	1,707,315.98	871,841.63	3,983,633.35	0.00	10,979,355.60
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,790,821.97	327,236.65	3,268,090.63	872,362.19	3,983,746.79	0.00	16,242,258.23
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	7,790,821.97	327,236.65	3,268,090.63	872,362.19	3,983,746.79	0.00	16,242,258.23
LIABILITIES							
Accounts Payable	239,055.14	0.00	0.00	161,679.52	0.00	0.00	400,734.66
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	12,241.74	0.00		0.00			12,241.74
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	57,513.56	0.00		0.00			57,513.56
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	142,871.07	11,645.40	0.00	0.00	0.00		154,516.47
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	451,681.51	11,645.40	0.00	161,679.52	0.00	0.00	625,006.43
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	2,652,435.49		1,539,418.83	0.00	0.00		4,191,854.32
TOTAL DEFERRED INFLOWS OF RESOURCES	2,652,435.49	0.00	1,539,418.83	0.00	0.00	0.00	4,191,854.32
FUND BALANCE:							
Nonspendable Fund Balance	76,195.00	0.00	0.00	0.00	0.00	0.00	76,195.00
Restricted Fund Balance	0.00	315,591.25	1,728,671.80	616,852.58	3,983,746.79	0.00	6,644,862.42
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	285,242.00	0.00	0.00	93,830.09	0.00	0.00	379,072.09

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	4,325,267.97	0.00	0.00	0.00	0.00	0.00	4,325,267.97
TOTAL FUND BALANCE	4,686,704.97	315,591.25	1,728,671.80	710,682.67	3,983,746.79	0.00	11,425,397.48
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	7,790,821.97	327,236.65	3,268,090.63	872,362.19	3,983,746.79	0.00	16,242,258.23

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	6,746,166.53	313,485.59	3,607,235.42	121,664.81	107,996.57		10,896,548.92
State	35,005,530.36		14,832.57	0.00	1,181,612.44		36,201,975.37
Federal	3,550,861.89		0.00	628,133.66	0.00		4,178,995.55
Other	553,212.45			0.00	231,736.00	0.00	784,948.45
TOTAL REVENUES	45,855,771.23	313,485.59	3,622,067.99	749,798.47	1,521,345.01	0.00	52,062,468.29
EXPENDITURES:							
CURRENT:							
Regular Instruction	20,899,744.88						20,899,744.88
Special Education	6,033,734.83						6,033,734.83
Vocational Education	898,966.12						898,966.12
Skill Center	0.00						0.00
Compensatory Programs	2,002,533.79						2,002,533.79
Other Instructional Programs	115,150.36						115,150.36
Federal Stimulus COVID-19	1,622,117.50						1,622,117.50
Community Services	637,021.43						637,021.43
Support Services	14,191,945.72						14,191,945.72
Student Activities/Other		262,284.67				0.00	262,284.67
CAPITAL OUTLAY:							
Sites				22,531.68			22,531.68
Building				883,562.55			883,562.55
Equipment				58,707.72			58,707.72
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					325,432.58		325,432.58
Sales and Lease				0.00			0.00
Other	23,197.42						23,197.42
DEBT SERVICE:							
Principal	79,445.08		1,685,000.00	0.00	0.00		1,764,445.08

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	3,838.20		1,861,067.37	0.00	0.00		1,864,905.57
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	46,507,695.33	262,284.67	3,546,067.37	964,801.95	325,432.58	0.00	51,606,281.90
REVENUES OVER (UNDER) EXPENDITURES	-651,924.10	51,200.92	76,000.62	-215,003.48	1,195,912.43	0.00	456,186.39
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	230,000.00	118,265.00		348,265.00
Transfers Out (GL 536)	-118,265.00		-230,000.00	0.00	0.00	0.00	-348,265.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	2,500.00		2,500.00
TOTAL OTHER FINANCING SOURCES (USES)	-118,265.00		-230,000.00	230,000.00	120,765.00	0.00	2,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-770,189.10	51,200.92	-153,999.38	14,996.52	1,316,677.43	0.00	458,686.39
BEGINNING 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,686,704.97	315,591.25	1,728,671.80	710,682.67	3,983,746.79	0.00	11,425,397.48

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	290,473.19	6,455,693.34	6,746,166.53
State	34,796,261.91	209,268.45	35,005,530.36
Federal	3,541,851.44	9,010.45	3,550,861.89
Other	239,178.57	314,033.88	553,212.45
TOTAL REVENUES	38,867,765.11	6,988,006.12	45,855,771.23
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	17,597,861.75	3,301,883.13	20,899,744.88
Special Education	5,256,320.15	777,414.68	6,033,734.83
Vocational Education	898,966.12	0.00	898,966.12
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,982,562.45	19,971.34	2,002,533.79
Other Instructional Programs	113,802.68	1,347.68	115,150.36
Federal Stimulus COVID-19	1,622,117.50	0.00	1,622,117.50
Community Services	1,231.11	635,790.32	637,021.43
Support Services	11,941,871.01	2,250,074.71	14,191,945.72
CAPITAL OUTLAY:			
Other	0.00	23,197.42	23,197.42
DEBT SERVICE:			
Principal	79,445.08	0.00	79,445.08
Interest and Other Charges	3,838.20	0.00	3,838.20
TOTAL EXPENDITURES	39,498,016.05	7,009,679.28	46,507,695.33
REVENUES OVER (UNDER) EXPENDITURES:	-630,250.94	-21,673.16	-651,924.10
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	-630,250.94	-139,938.16	-770,189.10
BEGINNING TOTAL FUND BALANCE	2,897,528.11	2,559,365.96	5,456,894.07
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,267,277.17	2,419,427.80	4,686,704.97

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	6,606,381.00	6,746,166.53	139,785.53
State	34,196,565.00	35,005,530.36	808,965.36
Federal	4,812,488.00	3,550,861.89	-1,261,626.11
Other	1,446,799.00	553,212.45	-893,586.55
TOTAL REVENUES	47,062,233.00	45,855,771.23	-1,206,461.77
EXPENDITURES			
CURRENT:			
Regular Instruction	20,600,516.00	20,899,744.88	-299,228.88
Special Education	6,211,186.00	6,033,734.83	177,451.17
Vocational Education	794,731.00	898,966.12	-104,235.12
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,115,868.00	2,002,533.79	113,334.21
Other Instructional Programs	593,085.00	115,150.36	477,934.64
Federal Stimulus COVID-19	2,031,172.00	1,622,117.50	409,054.50
Community Services	586,649.00	637,021.43	-50,372.43
Support Services	14,627,012.00	14,191,945.72	435,066.28
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	23,197.42	-23,197.42
DEBT SERVICE:			
Principal	0.00	79,445.08	-79,445.08
Interest and Other Charges	0.00	3,838.20	-3,838.20
TOTAL EXPENDITURES	47,560,219.00	46,507,695.33	1,052,523.67

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-497,986.00	-651,924.10	-153,938.10
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)	-118,265.00	-118,265.00	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)	-118,265.00	-118,265.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-616,250.00	-770,189.10	-153,939.10
BEGINNING TOTAL FUND BALANCE	4,900,000.00	5,456,894.07	556,894.07
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,283,749.00	4,686,704.97	402,955.97

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	384,250.00	313,485.59	-70,764.41
State			
Federal			
Other			
TOTAL REVENUES	384,250.00	313,485.59	-70,764.41
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	390,000.00	262,284.67	127,715.33
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	390,000.00	262,284.67	127,715.33
REVENUES OVER (UNDER) EXPENDITURES	-5,750.00	51,200.92	56,950.92

	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)	-5,750.00	51,200.92	56,950.92
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	280,000.00	264,390.33	-15,609.67
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	274,250.00	315,591.25	41,341.25

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,588,276.00	3,607,235.42	18,959.42
State	0.00	14,832.57	14,832.57
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	3,588,276.00	3,622,067.99	33,791.99
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	1,580,000.00	1,685,000.00	-105,000.00
Interest and Other Charges	2,083,000.00	1,861,067.37	221,932.63
TOTAL EXPENDITURES	3,663,000.00	3,546,067.37	116,932.63
REVENUES OVER (UNDER) EXPENDITURES	-74,724.00	76,000.62	150,724.62

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	-230,000.00	230,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-230,000.00	-230,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-74,723.00	-153,999.38	-79,276.38
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,623,000.00	1,882,671.18	259,671.18
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,548,276.00	1,728,671.80	180,395.80

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	72,000.00	121,664.81	49,664.81
State	0.00	0.00	0.00
Federal	900,000.00	628,133.66	-271,866.34
Other	0.00	0.00	0.00
TOTAL REVENUES	972,000.00	749,798.47	-222,201.53
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	100,000.00	22,531.68	77,468.32
Building	700,000.00	883,562.55	-183,562.55
Equipment	300,000.00	58,707.72	241,292.28
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	1,100,000.00	964,801.95	135,198.05
REVENUES OVER (UNDER) EXPENDITURES	-128,000.00	-215,003.48	-87,003.48
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	230,000.00	230,000.00
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	230,000.00	230,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-128,000.00	14,996.52	142,996.52
BEGINNING TOTAL FUND BALANCE	700,000.00	695,686.15	-4,313.85
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	572,000.00	710,682.67	138,682.67

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,000.00	107,996.57	102,996.57
State	950,000.00	1,181,612.44	231,612.44
Federal	0.00	0.00	0.00
Other	231,735.00	231,736.00	1.00
TOTAL REVENUES	1,186,735.00	1,521,345.01	334,610.01
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	0.00	0.00	0.00
Transportation Equipment	2,000,000.00	325,432.58	1,674,567.42
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	325,432.58	1,674,567.42

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-813,265.00	1,195,912.43	2,009,177.43
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	2,500.00	2,500.00
TOTAL OTHER FINANCING SOURCES (USES)	118,265.00	120,765.00	2,500.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-695,000.00	1,316,677.43	2,011,677.43
BEGINNING TOTAL FUND BALANCE	3,680,000.00	2,667,069.36	-1,012,930.64
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,985,000.00	3,983,746.79	998,746.79

	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	3,883.23	0.00
Minus Warrants Outstanding	-3,000.00	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	197,653.79	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	198,537.02	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	13,981.00	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	184,556.02	0.00
TOTAL NET POSITION	198,537.02	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	68,130.72	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	68,130.72	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	5,862.29	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	5,862.29	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	73,993.01	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	16,300.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	16,300.00	0.00
Net Increase (Decrease)	57,693.01	0.00
Net Position - Beginning Balance	140,844.01	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	198,537.02	0.00

Description	Beginning Outstanding Debt September 1, 2022	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2023	Amount Due Within One Year
Voted Debt					
Voted Bonds	43,380,000.00	0.00	1,685,000.00	41,695,000.00	1,520,000.00
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	42,249.77	340,266.00	79,445.08	303,070.69	65,342.79
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	556,038.00	75,428.00	0.00	631,466.00	114,328.00
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	3,386,012.00	0.00	1,010,417.00	2,375,595.00	
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	1,575,409.00	0.00	305,629.00	1,269,780.00	
Total Long-Term Liabilities	48,939,708.77	415,694.00	3,080,491.08	46,274,911.69	1,699,670.79

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	5,763,791.66	3,408,508.36	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	229.41	0.00	0.00
1500 Timber Excise Tax	137,791.25	147,052.08	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	5,901,582.91	3,555,789.85	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	55,160.00			
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	154,289.63			
2200 Sales of Goods, Supplies and Services, Unassigned	36,724.34		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	20,102.75			
2298 School Food Services--Sales of Goods, Supplies, and Services	290,473.19			
2300 Investment Earnings	107,690.05	51,445.57	33,399.81	107,996.57
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	48,714.49		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	80.00		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	3,068.27		0.00	0.00
2900 Local Support Nontax, Unassigned	64,930.58	0.00	88,265.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	63,350.32		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	844,583.62	51,445.57	121,664.81	107,996.57
STATE, GENERAL PURPOSE				
3100 Apportionment	21,696,834.65			
3121 Special Education - General Apportionment	620,598.09			
3300 Local Effort Assistance	71,972.29			
3600 State Forests	25,992.71	14,832.57	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	22,415,397.74	14,832.57	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	51,641.00		0.00	0.00
4121 Special Education	3,836,126.77			
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	782,075.53			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	252,958.24			
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	314,866.33			
4174 Highly Capable	70,862.66			
4188 Child Care	0.00			
4198 School Food Service	12,977.70			
4199 Transportation - Operations	7,146,775.72			
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	10,545.22			
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	111,303.45			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,181,612.44
4000 TOTAL STATE, SPECIAL PURPOSE	12,590,132.62		0.00	1,181,612.44
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	6,910.45	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	6,910.45	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	359,446.71		0.00	
6112 Federal Special Purpose-ESSER II	928,051.89		0.00	
6113 Federal Special Purpose-ESSER III	189,151.20		628,133.66	
6114 Federal Special Purpose-ESSER III (Learning Loss)	57,486.31		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Special Purpose - CARES Act - Other	107,115.99		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	0.00			
6124 Special Education, Supplemental	490,793.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	12,084.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	433,524.24			
6152 Other Title, ESEA Fed	88,114.00			
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	28,458.03			

	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	713,872.03			
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 Special Purpose - CARES Act - Other	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	22,248.58		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 Special Purpose - CARES Act - Other	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	11,097.05			
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	2,100.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	100,408.41			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,543,951.44		628,133.66	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	125,312.80			
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	291,308.68			
7197 Support Services	65,136.00			
7198 School Food Services	0.00			
7199 Transportation	4,499.00			
7301 Nonhigh Participation	21,377.20			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	507,633.68		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	1,348.00			
8500 Nonfederal, ESD	44,230.77		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	45,578.77		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			2,500.00
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		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	230,000.00	118,265.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	230,000.00	120,765.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	45,855,771.23	3,622,067.99	979,798.47	1,642,110.01

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	20,101,075.25	11 Bd of Dir	156,884.12	0 Debit Transfer	269,487.68
02 ALE	759,620.51	12 Supt Off	470,979.20	1 Credit Transfer	-269,487.68
03 Basic Education - Dropout Reengagement	39,049.12	13 Busns Off	503,501.47	2 Cert. Salaries	16,365,759.74
11 Stim, Title, GEER	364,274.33	14 HR	225,201.65	3 Class. Salaries	10,901,183.50
12 Stim, ESSER II	913,108.79	15 Pblc Rltn	61,300.00	4 Employee Benefits	11,635,198.06
13 Stim, ESSER III	176,836.88	21 Supv Inst	1,283,248.73	5 Supplies / Materials	3,196,076.76
14 Federal Stimulus, ESSER III (Learning Loss)	63,770.95	22 Lrn Resrc	354,685.46	7 Purchased Services	4,323,666.59
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	2,176,212.64	8 Travel	62,613.26
19 Federal Special Purpose - Other	104,126.55	24 Guid/Coun	1,029,599.54	9 Capital Outlay	23,197.42
21 Sp Ed, Sup, St	5,561,151.36	25 Pupil M/S	107,460.93	TOTAL ALL OBJECTS	46,507,695.33
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	1,404,238.58		
23 Sp Ed, Sup, IDEA, Fed	0.00	27 Teaching	23,020,703.46		
24 Sp Ed, Sup, Fed	472,583.47	28 Extracur	667,021.58		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	8,580.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	585,857.66		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	267,710.22		
31 Voc, Basic, St	798,764.64	33 Curriculum	817,657.90		
34 MidSchCar/Tec	88,638.49	34 Pro Learn	278,726.25		
38 Voc, Fed	11,562.99	41 Supervisn	9,366.19		
39 Voc, Other	0.00	42 Food	100,408.41		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,174,707.83		
46 Skill Cntr, Fed	0.00	49 Transfers	-10,361.05		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,020,323.16		
51 ESEA Disadvantaged, Fed	428,200.68	52 Operation	5,381,020.08		
52 Other Title, ESEA, Fed	116,804.01	53 Maintnce	944,494.66		
53 ESEA Migrant, Federal	0.00	56 Insurance	153,523.16		
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	779,026.37	59 Transfers	-259,126.63		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	322,906.35		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	210,265.40		
58 Sp/Plt Pgm, St	327,945.83	63 Oper Bldg	1,496,585.91		
59 Inst. JAJ	0.00	64 Maintnce	558,574.97		
61 Head Start, Fed	0.00	65 Utilities	834,082.68		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	73,615.14		
64 LEP, Fed	27,229.03	68 Insurance	247,278.00		
65 Tran Biling, St	299,183.51	72 Info Sys	660,072.05		
67 Ind Ed, Fd, JOM	0.00	73 Printing	33,432.52		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	0.00		
69 Comp, Othr	24,144.36	75 Mtr Pool	18,188.76		
71 Traffic Safety	0.00	83 Interest	3,838.20		
73 Summer School	0.00	84 Principal	79,445.08		
74 Highly Capable	67,870.84	85 Debt Expn	0.00		
76 Target Asst, Fed	5,677.20	91 Publ Actv	35,485.07		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	46,507,695.33		
79 Inst Pgm, Othr	41,602.32				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	354,540.35				
89 Othr Comm Srv	282,481.08				
97 Distwide Suppt	5,784,070.61				
98 Schl Food Serv	1,274,121.38				
99 Pupil Transp	7,240,234.43				
TOTAL ALL PROGRAMS	46,507,695.33				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	14,798,196.20
2120	Salaries of Temporary EEs & Subs	396,242.82
2130	Non contracted Salaries	754,118.72
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	281,917.06
2160	Other Salaries	34,407.94
2170	Other Salaries NBCT	100,877.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	9,975,940.86
3120	Salaries of Temporary EEs & Subs	374,605.41
3130	Extra Time	474,418.36
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	52,360.00
3160	Other Salaries	23,858.87

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	1,221,980.65
4223	Federally Mandated Insurance-Classified	803,025.21
4232	Retirement Contribution - Certificated	2,322,552.01
4233	Retirement Contribution - Classified	1,201,248.08
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	63,120.54
4263	Unemployment Compensation - Classified	41,066.66

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	89,140.22
4273	Worker's Compensation - Classified	343,604.74
4282	Health Benefits - Certificated	2,239,805.25
4283	Health Benefits - Classified	3,273,690.07
4292	Other Employee Benefits - Certificated	33,718.47
4293	Other Employee Benefits - Classified	2,246.16

Supplies, Non-Capital		Amount
5610	General Supplies	1,357,739.40
5626	Motor Vehicle Fuel	838,260.55
5630	Food	100,408.41
5640	Books and Periodicals	509,611.99
5650	Supplies - Technology Related	390,056.41

Purchased Services		Amount
7310	Office and Administrative Services	59,424.33
7311	Election Fees	0.00
7320	Professional Educational Services	2,577.73
7321	Contracted Teachers	975.00
7322	Contracted Educational Staff Associates	62,727.50
7330	Employee Training and Development Services	165,448.20
7340	Other Professional Purchased Services	363,298.41
7341	Legal Services for District support	26,668.19
7342	Audit Services	55,751.73
7343	Other Legal Services	44,060.00
7350	Technical Services	34,814.00
7351	Data Processing and Coding Services	83,992.99
7352	Other Technical Services	15,549.39
7410	Utility Services	149,691.76

	Purchased Services	Amount
7420	Cleaning Services	44,212.45
7431	Non-Technology-Related Repair and Maintenance	298,960.42
7432	Technology-Related Repair and Maintenance	56,579.32
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	134,226.73
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	17,918.02
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	400,801.16
7530	Communications	413,383.83
7540	Advertising	156.00
7550	Printing and Binding	20,129.29
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	338,187.54
7569	Tuition - Other	552,262.01
7570	Food Service Management (FSMC)	419,534.36
7580	Travel - Registration and Entrance	11,613.17
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	139,859.15
7622	Electricity	323,718.69
7623	Bottled Gas	3,861.94
7624	Oil	0.00
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	79,445.08
7832	Interest on Long-Term Debt	3,838.20
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	62,613.26

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	23,197.42
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	46,507,695.33
---	----------------------

REPORT F196

Woodland School District No. 404

RUN DATE: 11/3/2023

E.S.D. 112

District Expenditure Summary by Location

RUN TIME: 12:09:11 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2023

<u>Instructional Location</u>	<u>Amount</u>
Columbia Elementary School	5,625,516.56
Lewis River Academy	316,427.71
North Fork Elementary School	6,002,716.00
TEAM High School	538,170.09
Woodland High School	7,738,077.78
Woodland Middle School	7,600,658.41
Yale Elementary	575,752.88
TOTAL INSTRUCTIONAL LOCATIONS	28,397,319.43
TOTAL NON-INSTRUCTIONAL LOCATIONS	18,110,375.90
TOTAL DISTRICT EXPENDITURES	46,507,695.33

REPORT F196

Woodland School District No. 404

RUN DATE: 11/3/2023

E.S.D. 112

F-196 Annual Financial Statements

RUN TIME: 12:09:11 PM

COUNTY: 08 Cowlitz

Fiscal Year 2022-2023

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	283,610.69	0.00		193,426.51	9,509.70	66,727.74	676.49	7,635.25	5,635.00	0.00
22 Lrn Resrc	354,685.46	0.00		88,157.99	103,825.56	86,109.40	70,349.31	6,243.20	0.00	0.00
23 Princ Off	2,117,269.42	6,533.92		941,759.99	554,584.80	538,705.90	56,371.28	15,962.63	3,350.90	0.00
24 Guid/Coun	601,895.34	682.19		318,083.96	106,428.10	168,529.68	2,638.93	4,184.86	1,347.62	0.00
25 Pupil M/S	107,460.93	0.00		0.00	29,380.77	15,968.57	33,572.26	28,539.33	0.00	0.00
26 Health	131,109.31	0.00		38,286.32	49,475.35	39,434.03	3,913.61	0.00	0.00	0.00
27 Teaching	14,697,936.83	5,146.60		9,440,443.30	670,305.25	3,943,810.38	208,450.46	423,196.70	6,584.14	0.00
28 Extracur	665,439.00	50,214.78		124,853.50	319,931.76	101,364.24	10,620.92	56,863.70	1,590.10	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	362,569.38	0.00		198,980.23	48,256.02	57,440.98	630.75	54,936.10	2,325.30	0.00
32 Inst Tech	210,852.65	0.00			0.00	0.00	210,852.65	0.00	0.00	0.00
33 Curriculum	352,573.40	0.00		73,966.46	5,988.04	24,904.25	195,222.98	52,491.67	0.00	0.00
34 Pro Learn	215,672.84	0.00		155,094.24		60,578.60	0.00	0.00	0.00	0.00
01 Total	20,101,075.25	62,577.49		11,573,052.50	1,897,685.35	5,103,573.77	793,299.64	650,053.44	20,833.06	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	30,194.49	0.00		22,131.33	0.00	6,680.49	0.00	557.90	824.77	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	51,041.43	0.00		7,950.93	26,414.21	14,765.49	0.00	700.00	1,210.80	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	600,037.62	0.00		415,353.41	15,511.67	157,988.52	8,011.61	2,981.28	191.13	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	3,395.72	0.00		0.00	641.40	155.26	0.00	1,475.80	1,123.26	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	72,741.13	0.00		0.00	0.00	0.00	12,480.00	60,261.13	0.00	0.00
34 Pro Learn	2,210.12	0.00		1,629.48		580.64	0.00	0.00	0.00	0.00
02 Total	759,620.51	0.00		447,065.15	42,567.28	180,170.40	20,491.61	65,976.11	3,349.96	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	39,049.12	0.00		0.00	0.00	0.00	0.00	39,049.12	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	39,049.12	0.00		0.00	0.00	0.00	0.00	39,049.12	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	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	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	103,518.11	0.00		41,886.00	27,611.07	34,021.04	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	260,756.22	0.00		0.00	0.00	0.00	260,756.22	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
11 Total	364,274.33	0.00	0.00	41,886.00	27,611.07	34,021.04	260,756.22	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
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	401,951.26	0.00		293,856.84	0.00	108,094.42	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	227,107.02	0.00		111,834.78	30,796.66	59,341.78	8,877.72	16,256.08	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	55,325.50	0.00		6,120.41	29,167.34	20,037.75	0.00	0.00	0.00	0.00
27 Teaching	117,724.44	0.00		33,947.00	30,966.06	28,509.24	9,302.14	15,000.00	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	13,012.34	0.00		11,614.95	0.00	1,212.82	0.00	0.00	184.57	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	15,882.07	0.00		0.00	0.00	0.00	1,400.47	14,481.60	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	82,106.16	0.00	0.00	0.00	57,704.80	24,401.36	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	913,108.79	0.00	0.00	457,373.98	148,634.86	241,597.37	19,580.33	45,737.68	184.57	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	49,659.88	0.00		36,956.40	0.00	12,703.48	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	62,913.58	0.00		19,723.44	18,783.78	24,406.36	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	4,124.21	0.00		0.00	0.00	0.00	2,917.66	1,206.55	0.00	0.00
27 Teaching	18,823.63	0.00		6,967.38	5,501.07	5,922.12	433.06	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	13,192.52	0.00		2,016.72	0.00	466.87	0.00	8,750.00	1,958.93	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	28,123.06	0.00		18,350.00	0.00	4,862.47	4,910.59	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	176,836.88	0.00	0.00	84,013.94	24,284.85	48,361.30	8,261.31	9,956.55	1,958.93	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	37,104.68	0.00		21,308.15	3,043.74	7,319.65	5,433.14	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,654.77	0.00		4,260.38	0.00	1,394.39	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	21,011.50	0.00		0.00	0.00	0.00	3,500.50	17,511.00	0.00	0.00
14 Total	63,770.95	0.00		25,568.53	3,043.74	8,714.04	8,933.64	17,511.00	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
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	25,701.14	0.00		0.00	19,056.90	6,644.24	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	78,425.41	0.00		23,343.38	30,020.18	25,061.85	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	104,126.55	0.00	0.00	23,343.38	49,077.08	31,706.09	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	307,189.71	0.00		129,758.00	86,442.51	81,331.64	3,081.85	2,717.61	3,858.10	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	211.11	0.00		0.00	175.16	35.95	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	1,135,254.15	0.00		755,848.65	0.00	284,285.72	5,031.85	88,940.24	1,147.69	0.00
27 Teaching	4,025,328.57	1,031.77		1,051,794.56	1,285,789.53	1,230,553.12	29,814.83	426,344.76	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	8,580.00							8,580.00		
31 InstProDev	8,457.54	0.00		2,415.12	239.14	365.40	0.00	3,783.00	1,654.88	0.00
32 Inst Tech	3,931.90	0.00			0.00	0.00	3,931.90	0.00	0.00	0.00
33 Curriculum	29,433.89	0.00		0.00	0.00	0.00	1,242.70	28,191.19	0.00	0.00
34 Pro Learn	42,764.49	0.00		29,733.83		13,030.66	0.00	0.00	0.00	0.00
21 Total	5,561,151.36	1,031.77		1,969,550.16	1,372,646.34	1,609,602.49	43,103.13	558,556.80	6,660.67	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	472,583.47	0.00		200,423.04	92,331.40	136,516.03	0.00	43,313.00	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	472,583.47	0.00		200,423.04	92,331.40	136,516.03	0.00	43,313.00	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	38,400.85	0.00		23,274.61	5,464.23	9,662.01	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	57,546.03	0.00		17,803.52	22,019.88	17,722.63	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	667,259.77	1,162.80		344,706.30	31,815.04	151,130.36	122,028.19	14,380.18	2,036.90	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	3,671.58	0.00		3,018.12	0.00	653.46	0.00	0.00	0.00	0.00
32 Inst Tech	8,148.54	0.00			0.00	0.00	8,148.54	0.00	0.00	0.00
33 Curriculum	16,713.99	0.00		0.00	0.00	0.00	102.49	16,611.50	0.00	0.00
34 Pro Learn	7,023.88	0.00		5,054.83		1,969.05	0.00	0.00	0.00	0.00
31 Total	798,764.64	1,162.80		393,857.38	59,299.15	181,137.51	130,279.22	30,991.68	2,036.90	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	10,133.83	0.00		7,758.15	0.00	2,375.68	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	78,504.66	0.00		55,951.80	0.00	21,286.71	996.40	269.75	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	88,638.49	0.00		63,709.95	0.00	23,662.39	996.40	269.75	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	8,564.30	0.00		0.00	0.00	0.00	8,564.30	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	2,998.69	0.00		0.00	0.00	0.00	0.00	2,998.69	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	11,562.99	0.00		0.00	0.00	0.00	8,564.30	2,998.69	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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	85,606.56	0.00		64,116.03	0.00	21,490.53	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	43,190.42	0.00		0.00	26,433.26	16,757.16	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	298,239.60	0.00		154,854.00	48,766.19	87,850.07	6,711.84	57.50	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	583.60	0.00		220.00	270.45	93.15	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	580.50	0.00		0.00	0.00	0.00	580.50	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
51 Total	428,200.68	0.00		219,190.03	75,469.90	126,190.91	7,292.34	57.50	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
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	36,947.15	0.00		26,413.80	0.00	10,533.35	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	2,000.00	0.00		0.00	0.00	0.00	0.00	2,000.00	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	77,856.86	0.00		62,861.88	0.00	14,994.98	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
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	116,804.01	0.00	0.00	89,275.68	0.00	25,528.33	0.00	2,000.00	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	73,430.85	0.00		55,886.10	0.00	17,544.75	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	693,300.24	0.00		206,898.57	246,322.57	234,224.30	5,854.80	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,624.42	0.00		0.00	0.00	0.00	0.00	600.73	1,023.69	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	6,654.38	0.00		0.00	0.00	0.00	6,516.27	138.11	0.00	0.00
34 Pro Learn	4,016.48	0.00		2,937.96		1,078.52	0.00	0.00	0.00	0.00
55 Total	779,026.37	0.00		265,722.63	246,322.57	252,847.57	12,371.07	738.84	1,023.69	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	244,152.11	0.00		106,124.81	47,412.63	50,912.21	4,447.46	35,255.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	83,793.72	0.00		67,259.20	0.00	15,114.31	0.00	1,420.21	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	327,945.83	0.00		173,384.01	47,412.63	66,026.52	4,447.46	36,675.21	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	7,915.36	0.00		4,117.82	0.00	604.44	3,193.10	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,124.60	0.00		739.22	0.00	0.00	0.00	8,140.01	245.37	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	10,189.07	0.00		0.00	0.00	0.00	1,522.08	8,666.99	0.00	0.00
64 Total	27,229.03	0.00		4,857.04	0.00	604.44	4,715.18	16,807.00	245.37	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	292,145.07	0.00		84,185.87	110,189.23	97,769.97	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	7,038.44	0.00		5,059.47		1,978.97	0.00	0.00	0.00	0.00
65 Total	299,183.51	0.00		89,245.34	110,189.23	99,748.94	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	2,037.82	0.00		0.00	0.00	0.00	0.00	670.00	1,367.82	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	7,690.68	0.00		0.00	0.00	0.00	4,465.68	1,585.00	1,640.00	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	12,833.28	3,049.82		0.00	0.00	0.00	7,667.46	2,116.00	0.00	0.00
28 Extracur	1,582.58	0.00		0.00	0.00	0.00	1,582.58	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	24,144.36	3,049.82		0.00	0.00	0.00	13,715.72	4,371.00	3,007.82	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	1,032.79	0.00		0.00	0.00	0.00	0.00	954.65	78.14	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	65,072.15	870.83		40,010.52	0.00	15,384.01	7,921.70	885.09	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,765.90	0.00		680.06	0.00	60.79	0.00	1,025.05	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
74 Total	67,870.84	870.83		40,690.58	0.00	15,444.80	7,921.70	2,864.79	78.14	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	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	5,677.20	0.00			0.00	0.00	5,677.20	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
76 Total	5,677.20	0.00		0.00	0.00	0.00	5,677.20	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
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	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	1,154.71	0.00		1,060.00	0.00	94.71	0.00	0.00	0.00	0.00
32 Inst Tech	39,099.93	0.00			0.00	0.00	26,329.96	12,769.97	0.00	0.00
33 Curriculum	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
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	1,347.68	0.00		0.00	0.00	0.00	0.00	1,347.68	0.00	0.00
79 Total	41,602.32	0.00		1,060.00	0.00	94.71	26,329.96	14,117.65	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
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	354,540.35	0.00		0.00	242,167.70	95,005.46	14,745.44	2,225.50	396.25	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	354,540.35	0.00		0.00	242,167.70	95,005.46	14,745.44	2,225.50	396.25	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	184,070.10	184,070.10		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	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	64,273.59	0.00			0.00	0.00	0.00	64,273.59	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	34,137.39	15,264.18	0.00	0.00	7,798.96	4,736.80	6,337.45	0.00	0.00	0.00
89 Total	282,481.08	199,334.28	0.00	0.00	7,798.96	4,736.80	6,337.45	64,273.59	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	156,884.12	1,460.69			0.00	0.00	3,472.96	147,467.26	4,483.21	0.00
12 Supt Off	470,979.20	0.00		202,490.42	144,138.63	113,849.04	1,502.99	4,447.69	4,550.43	0.00
13 Busns Off	503,501.47	0.00		0.00	322,711.87	98,136.96	7,356.32	70,396.04	4,900.28	0.00
14 HR	199,500.51	0.00		0.00	131,303.35	42,002.91	3,206.51	20,876.49	2,111.25	0.00
15 Pblc Rltn	61,300.00	0.00		0.00	0.00	0.00	0.00	61,300.00	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	322,906.35	0.00		0.00	228,062.60	85,677.17	871.77	5,140.30	3,154.51	0.00
62 Grnd Mnt	210,265.40	0.00			107,892.48	52,281.28	14,316.84	12,577.38	0.00	23,197.42
63 Oper Bldg	1,496,585.91	0.00			883,550.13	438,600.22	164,351.27	10,084.29	0.00	0.00
64 Maintnce	558,574.97	0.00	0.00		163,919.35	74,458.17	101,510.58	218,462.87	224.00	0.00
65 Utilities	769,809.09	0.00	0.00		0.00	0.00	0.00	769,809.09	0.00	0.00
67 Bldg Secu	73,615.14	0.00			0.00	0.00	5,875.76	67,739.38	0.00	0.00
68 Insurance	247,278.00	0.00					0.00	247,278.00		0.00
72 Info Sys	577,965.89	0.00	0.00	0.00	310,685.40	112,801.31	22,231.14	132,248.04	0.00	0.00
73 Printing	33,432.52	0.00	0.00	0.00	0.00	0.00	0.00	33,432.52	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	18,188.76	0.00	0.00	0.00	0.00	0.00	18,174.76	14.00	0.00	0.00
83 Interest	3,838.20							3,838.20		
84 Principal	79,445.08							79,445.08		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	5,784,070.61	1,460.69	0.00	202,490.42	2,292,263.81	1,017,807.06	342,870.90	1,884,556.63	19,423.68	23,197.42

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	9,366.19	0.00		0.00	0.00	0.00	2,525.18	6,841.01	0.00	0.00
42 Food	100,408.41	0.00					100,408.41	0.00		
44 Operation	1,174,707.83	0.00			454,241.81	269,429.17	31,334.81	419,534.36	167.68	0.00
49 Transfers	-10,361.05		-10,361.05							
98 Total	1,274,121.38	0.00	-10,361.05	0.00	454,241.81	269,429.17	134,268.40	426,375.37	167.68	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
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	1,020,323.16	0.00		0.00	672,292.65	250,914.95	37,341.15	56,814.87	2,959.54	0.00
52 Operation	5,381,020.08	0.00			2,696,785.21	1,670,850.20	852,070.74	161,026.93	287.00	0.00
53 Maintnce	944,494.66	0.00			339,057.91	140,905.77	431,706.25	32,824.73	0.00	0.00
56 Insurance	153,523.16							153,523.16		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-259,126.63		-							
			259,126.63							
99 Total	7,240,234.43	0.00	-	0.00	3,708,135.77	2,062,670.92	1,321,118.14	404,189.69	3,246.54	0.00
			259,126.63							

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.	63,350.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	88,265.00
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	629,529.85
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	149,496.52
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	779,026.37

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.

2,755.13

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1420

a) Total All Programs (SYSTEM CALCULATED) 46,507,695.33

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 5,784,070.61

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 40,723,624.72

DISTORTING ITEMS

- 1. Flow-through funds for program 01-89, 98, and 99
1,398,212.00
- 2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
0.00
- 3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
0.00
- 4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
0.00
- 5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
0.00
- 6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
0.00
- 7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
0.00
- 8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
0.00
- 9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
0.00
- 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
0.00
- 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
0.00
- 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
0.00

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.

55,752.00

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.

61,300.00

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.

154,479.82

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

COUNTY: 08 Cowlitz

Fiscal Year 2022-2023

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	40,723,624.72	0.00		1,498,620.41		39,225,004.31	
PROGRAM 97 ACTIVITIES							
11 Board of Directors	156,884.12	0.00		0.00	101,132.12	55,752.00	
12 Superintendent's Office	470,979.20	0.00		0.00	470,979.20	0.00	
13 Business Office	503,501.47	0.00		0.00		503,501.47	
14 Human Resources	199,500.51	0.00		0.00		199,500.51	
15 Public Relations	61,300.00	0.00			0.00	61,300.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	322,906.35	0.00		0.00	322,906.35	0.00	
62 Grounds Maintenance	210,265.40	23,197.42		0.00	187,067.98	0.00	
63 Operation of Buildings	1,496,585.91	0.00		0.00	1,496,585.91	0.00	
64 Maintenance	558,574.97	0.00		0.00	558,574.97	0.00	
65 Utilities	769,809.09	0.00		0.00	769,809.09	0.00	
67 Building and Property Security	73,615.14	0.00		0.00	73,615.14	0.00	
68 Insurance	247,278.00	0.00		0.00	247,278.00	0.00	
72 Information Systems	577,965.89	0.00		0.00	423,486.07	154,479.82	
73 Printing	33,432.52	0.00		0.00		33,432.52	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	18,188.76	0.00		0.00		18,188.76	
83 Interest	3,838.20		3,838.20				
84 Principal	79,445.08		79,445.08				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	5,784,070.61	23,197.42	83,283.28	0.00	4,651,434.83	1,026,155.08	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 08 Cowlitz

Fiscal Year 2022-2023

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	46,507,695.33	23,197.42	83,283.28	1,498,620.41	1,026,155.08	39,225,004.31	
Unallowable Costs				-4,651,434.83		4,651,434.83	
TOTALS	46,507,695.33	23,197.42	83,283.28	1,498,620.41	1,026,155.08	43,876,439.14	

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	1,332,570.30
2. FY 20-21 DIRECT EXPENDITURES	37,346,080.17
3. FY 20-21 OVER/UNDER RECOVERY (CALCULATED)	351,960.58
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	1,684,530.88
5. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.0451

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	1,026,155.08
7. FY 20-21 OVER/UNDER RECOVERY (LINE 3)	351,960.58
8. FY 22-23 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,378,115.66
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	43,876,439.14
10. FY 22-23 RESTRICTED INDIRECT RATE (LINE 5)	0.0451
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,978,827.40
12. FY 22-23 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-600,711.74
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	425,443.33
14. CALCULATED FY 22-23 RESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.0097

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 08 Cowlitz

Fiscal Year 2022-2023

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	40,723,624.72	0.00		1,498,620.41			39,225,004.31
PROGRAM 97 ACTIVITIES							
11 Board of Directors	156,884.12	0.00		0.00	101,132.12	55,752.00	
12 Superintendents Office	470,979.20	0.00		0.00		470,979.20	
13 Business Office	503,501.47	0.00		0.00		503,501.47	
14 Human Resources	199,500.51	0.00		0.00		199,500.51	
15 Public Relations	61,300.00	0.00			0.00	61,300.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	322,906.35	0.00		0.00		322,906.35	
62 Grounds Maintenance	210,265.40	23,197.42		0.00		187,067.98	
63 Operation of Buildings	1,496,585.91	0.00		0.00		1,496,585.91	
64 Maintenance	558,574.97	0.00		0.00		558,574.97	
65 Utilities	769,809.09	0.00		0.00		769,809.09	
67 Building and Property Security	73,615.14	0.00		0.00		73,615.14	
68 Insurance	247,278.00	0.00		0.00		247,278.00	
72 Information Systems	577,965.89	0.00		0.00		577,965.89	
73 Printing	33,432.52	0.00		0.00		33,432.52	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	18,188.76	0.00		0.00		18,188.76	
83 Interest	3,838.20		3,838.20				
84 Principal	79,445.08		79,445.08				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	5,784,070.61	23,197.42	83,283.28	0.00	101,132.12	5,576,457.79	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2024-2025

COUNTY: 08 Cowlitz

Fiscal Year 2022-2023

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	46,507,695.33	23,197.42	83,283.28	1,498,620.41	5,576,457.79	39,225,004.31	
Unallowable Costs				-101,132.12		101,132.12	
Totals	46,507,695.33	23,197.42	83,283.28	1,498,620.41	5,576,457.79	39,326,136.43	

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

FY 20-21

1. FY 20-21 INDIRECT EXPENDITURES	5,123,302.79
2. FY 20-21 DIRECT EXPENDITURES	33,555,347.68
3. FY 20-21 OVER (UNDER) RECOVERY	-97,526.59
4. FY 20-21 TOTAL POOL (LINE 1 + LINE 3)	5,025,776.19
5. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23	0.1498

FY 22-23

6. FY 22-23 INDIRECT EXPENDITURES FROM COLUMN 6	5,576,457.79
7. FY 20-21 OVER (UNDER) RECOVERY (LINE 3)	-97,526.59
8. FY 22-23 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	5,478,931.19
9. FY 22-23 DIRECT EXPENDITURES FROM COLUMN 7	39,326,136.43
10. FY 22-23 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1498
11. FY 22-23 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,891,055.23
12. FY 22-23 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-412,124.04
13. FY 22-23 TOTAL POOL (LINE 6 + LINE 12)	5,164,333.74
14. CALCULATED FY 22-23 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 24-25 (LINE 13 / LINE 9)	0.1313

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	20,101,075.25	16,387,866.13	50,518.12	3,662,691.00
02 Alternative Learning Experience (ALE)	759,620.51	759,620.51	0.00	0.00
03 Dropout Reengagement	39,049.12	39,049.12	0.00	0.00
31 Vocational-Basic, State	798,764.64	798,764.64	0.00	0.00
34 Middle School Career and Tech. Ed., State	88,638.49	88,638.49	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,784,070.61	4,990,272.00	34,168.00	759,630.61
TOTAL BASIC EDUCATIONAL PROGRAMS	27,571,218.62	23,064,210.89	84,686.12	4,422,321.61
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	364,274.33	4,827.62	359,446.71	0.00
12 Federal Stimulus-ESSER II	913,108.79	0.00	913,108.79	0.00
13 Federal Stimulus-ESSER III	176,836.88	0.00	176,836.88	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	63,770.95	6,284.64	57,486.31	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	104,126.55	0.00	104,126.55	0.00
21 Special Education-Supplemental, State	5,561,151.36	4,999,171.68	11,097.05	550,882.63
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	472,583.47	0.00	472,583.47	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	11,562.99	0.00	11,562.99	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	428,200.68	0.00	428,200.68	0.00
52 Other Title Grants Under ESEA, Federal	116,804.01	0.00	88,114.00	28,690.01
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	779,026.37	779,026.37	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	327,945.83	252,958.24	0.00	74,987.59
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	27,229.03	0.00	27,229.03	0.00
65 Transitional Bilingual, State	299,183.51	299,183.51	0.00	0.00
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	24,144.36	0.00	0.00	24,144.36
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	67,870.84	67,870.84	0.00	0.00
76 Targeted Assistance, Federal	5,677.20	0.00	5,677.20	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	41,602.32	0.00	0.00	41,602.32
TOTAL OTHER INSTRUCTIONAL PROGRAMS	9,785,099.47	6,409,322.90	2,655,469.66	720,306.91
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	354,540.35	111,303.45	2,100.00	241,136.90
89 Other Community Services	282,481.08	0.00	0.00	282,481.08
98 School Food Services	1,274,121.38	12,977.70	814,280.44	446,863.24
99 Pupil Transportation	7,240,234.43	7,146,775.72	0.00	93,458.71
TOTAL OTHER PROGRAMS	9,151,377.24	7,271,056.87	816,380.44	1,063,939.93
TOTALS	46,507,695.33	36,744,590.66	3,556,536.22	6,206,568.45

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 21 - 22 Actual (A)	FY 22 - 23 Actual (B)
Preliminary FY 2022-2023 to FY 2021-2022 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.	4,516,579.79	5,561,151.36
2. Minus Revenue 7121 Payments From Other Districts.	116,430.00	125,312.80
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	17,750.02	11,097.05
4. Equals aggregate special education expenditures for resident special education students.	4,382,399.77	5,424,741.51
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.)		1,042,341.74
Preliminary FY 2022-2023 to FY 2021-2022 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	352.44	366.56
7. Expenditures per pupil (line 4/line 6).	12,434.45	14,799.05
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.)		2,364.60
Preliminary Year-End Special Education Maintenance of Effort Test FY 2022-2023 to FY 2021-2022 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.	373,565.69	550,882.63
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.)		177,316.94
11. Expenditures per pupil (line 9/line 6).	1,059.94	1,502.84
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.)		442.90

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 2022 - 23		FY 2021 - 22		<u>Food Services Deficit Calculation</u>	
		FY 2022 - 23	FY 2021 - 22	FY 2022 - 23	FY 2021 - 22		
Total Expenditures	+ (plus)	46,507,695.33	42,444,029.66	Total Program 98	+	1,274,121.38	1,311,387.95
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	290,473.19	5,843.07
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Child Care	- (minus)	354,540.35	370,096.16	Revenue 4198 (State)	-	12,977.70	19,540.00
Other Community Services	- (minus)	282,481.08	260,687.81	Revenue 4398 (State)	-	0.00	0.00
School Food Services	- (minus)	1,274,121.38	1,311,387.95	Revenue 6198 (Fed)	-	713,872.03	1,315,688.59
Debt Service, Interest	- (minus)	3,838.20	1,831.88	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	79,445.08	102,744.16	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	100,408.41	82,200.31
Capital Outlay, All Object 9	- (minus)	23,197.42	73,071.60	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	6,910.45	8,295.42	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	- (minus)	3,543,951.44	4,812,186.18	TOTAL FOOD SERVICES DEFICIT		156,390.05	-111,884.02
Food Service Deficit	+ (plus)	156,390.05	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	713,872.03	1,315,688.59	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)	100,408.41	82,200.31	a negative amount, zero dollars			
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.			
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 22-23	+ (plus)	0.00	0.00				

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00

Description	Operation	FY 2022 - 23	FY 2021 - 22
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
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)	41,909,880.42	36,901,617.40

FY 2022 - 23/FY 2021 - 22 1.14

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

Description	Operation	FY 2022 - 23	FY 2021 - 22
Program 31, Vocational--Basic State	+ (plus)	798,764.64	673,112.78
Program 34, Middle School Career and Technical Education-State	+ (plus)	88,638.49	79,603.04
Program 38, Vocational--Federal	+ (plus)	11,562.99	12,407.00
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)	12,084.00	12,407.00
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	886,882.12	752,715.82
	FY 22-23 / 21-22		1.17

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.	5,763,791.66	5,770,200.00
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.	929,718.99	932,159.07
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*	41,909,880.42	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.	3,408,508.36	3,412,407.72
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.	21,355.82	22,809.53

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

REPORT F196

Woodland School District No. 404

RUN DATE: 11/3/2023

E.S.D. 112

Financial Edit Report Fiscal Year 2022-2023

RUN TIME: 12:09:12 PM

COUNTY: 08 Cowlitz

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits