



Federal Communications Commission
Washington, D.C. 20554

January 8, 2025

VIA ELECTRONIC DELIVERY AND FIRST CLASS MAIL

Stacy Brown
Director of Business Services
Woodland School District No. 404
800 Second St
Woodland, WA 98674
brownst@woodlandschools.org

Dear Ms. Brown:

The Federal Communications Commission (FCC or Commission) has completed its review of the Woodland School District No. 404 (Woodland) single audit report (Report) prepared by Washington State Auditor (hereinafter referred to as “auditor”) for the fiscal year ending August 31, 2022 (FY 22), including Woodland’s corrective action plan (CAP), which was included in the audit report dated June 26, 2023, and accepted by the Federal Audit Clearinghouse on June 29, 2023.¹ The FCC is responsible for issuing a management decision letter in response to any findings and/or recommendations listed in the Report as it relates to the Emergency Connectivity Fund (ECF) Program (CFDA No. 32.009).²

The FCC reviewed Audit Finding No. 2022-001 and have no additional questions. The auditor found that Woodland purchased laptops based on its estimate of unmet need, instead of actual unmet need, and that Woodland did not have documentation showing that one device was provided to one user and there was no more than one broadband connection per location, resulting in total questioned costs of \$213,157.³ The auditor also found that Woodland’s asset inventories did not include all required elements and that Woodland did not utilize a “formal sealed bidding process, as required by its own policy.”⁴ In Woodland’s response to a request for additional information, Woodland provided an explanation of how unmet need was determined and a complete asset inventory.

Based on the information provided in the audit report, Woodland’s response, and sections 54.1706(c), 54.1710(a)(1)(vii), 54.1710(a)(1)(xii), and 54.1715 of the Commission’s rules,⁵ we

¹ Woodland School District No. 404, Financial Statements and Federal Single Audit Report, Audit Finding No. 2022-001 (dated June 26, 2023) (Woodland Single Audit Report FY 2022).

² See 2 CFR § 200.521 (explaining that a Federal Agency is responsible for issuing a management decision for findings from a single audit report that relates to Federal awards it makes to non-Federal entities).

³ Woodland Single Audit Report FY 2022 at 7-10.

⁴ *Id.* at 8.

⁵ See 47 CFR §§ 54.1706(c), 54.1710(a)(1)(vii), 54.1710(a)(1)(xii), 54.1715; see also *Establishing Emergency Connectivity Fund to Close the Homework Gap*, WC Docket No. 21-93, Report and Order, 36 FCC Rcd 8696, 8725, 8736, 8750-51, paras. 54, 81, 117 (2021) (*ECF Order*).

sustain Audit Finding No. 2022-001 as to the auditor's determination that Woodland did not comply with its state procurement law requirements. However, we waive section 54.1703 of the Commission's rules with regard to the finding discussed here given Woodland's good-faith attempt to comply with their procurement requirements during the COVID-19 emergency period.⁶ With respect to the auditor's finding regarding unmet need, we find that Woodland complied with ECF program rules because Woodland calculated its actual unmet need. With respect to the auditor's findings regarding the asset inventories and documentation for per-location and per-user limitation, we find that the documentation provided by Woodland demonstrated its compliance with program rules. Therefore, the FCC determines recovery is not required for this finding and considers the matter is resolved.

Woodland may address any questions or concerns regarding this matter to Warren Firschein, Counsel, Office of Managing Director, at Warren.Firschein@fcc.gov, or (202) 418-2653.

Sincerely,

MARK
STEPHENS

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MARK STEPHENS
Date: 2025.01.08
13:29:44 -05'00'

Mark Stephens
Managing Director

cc: Office of the Washington State Auditor, Auditor
lindsay.osborne@sao.wa.gov

⁶ We note that the Uniform Guidance requirements were not codified for the ECF Program. *See* Executive Office of the President, Office of Management and Budget, Compliance Supplement (April 2022) at 989 (specifying that only 2 CFR §§ 200.203, 200.303 and 200.331-333 of Subparts C and D were applicable to the ECF Program and the remaining policy requirements for Subparts C and D were excluded), https://www.whitehouse.gov/wp-content/uploads/2022/05/2022-Compliance-Supplement_PDF_Rev_05.11.22.pdf. However, ECF program applicants are required to comply with and to certify that they have complied with all applicable state, local, or Tribal procurement requirements. *See* 47 CFR §§ 54.1703, 54.1710(a)(1)(vi); *see also* Woodland Single Audit Report FY 2022 at 11.

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 10

Reporting Month: December

Budget Type: Revised

Fund Description: General Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	3,804,444	5,202.06	11,492.50		3,792,951.50	0.30
2000 LOCAL SUPPORT NONTAX	828,832	81,886.63	315,979.13		512,852.87	38.12
3000 STATE - GENERAL PURPOSE	24,011,156	2,160,591.13	7,442,036.15		16,569,119.85	30.99
4000 STATE - SPECIAL PURPOSE	15,024,844	1,217,868.32	4,214,110.02		10,810,733.98	28.05
5000 FEDERAL - GENERAL PURPOSE	0	0.00	0.00		0.00	0.00
6000 FEDERAL - SPECIAL PURPOSE	2,906,517	60,174.86	313,769.65		2,592,747.35	10.80
7000 REVENUES FR OTH SCH DIST	701,994	328.01	112,418.17		589,575.83	16.01
8000 OTHER AGENCIES AND ASSOCIATES	58,000	0.00	149,526.09		(91,526.09)	257.80
9000 OTHER FINANCING SOURCES	100,000	0.00	0.00		100,000.00	0.00
Total	47,435,787	3,526,051.01	12,559,331.71		34,876,455.29	26.48

B. EXPENDITURES

00 Regular Instruction	21,047,099	1,707,411.84	7,429,774.43	11,542,120.59	2,075,203.98	90.14
10 Federal Stimulus	0	0.00	0.00	0.00	0.00	0.00
20 Special Ed Instruction	7,258,551	637,794.29	2,358,338.58	4,063,648.56	836,563.86	88.47
30 Voc. Ed Instruction	681,170	58,255.08	223,287.13	296,578.01	161,304.86	76.32
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	2,016,731	146,232.84	692,778.09	1,031,685.35	292,267.56	85.51
70 Other Instructional Pgms	656,076	4,468.10	24,648.70	43,612.27	587,815.03	10.40
80 Community Services	719,033	38,703.29	151,984.70	190,330.52	376,717.78	47.61
90 Support Services	15,754,016	1,365,752.39	5,763,738.41	6,976,035.24	3,014,242.35	80.87
Total	48,132,676	3,958,617.83	16,644,550.04	24,144,010.54	7,344,115.42	84.74

C. OTHER FIN. USES TRANS. OUT (GL 536)

0 0.00 0.00

D. OTHER FINANCING USES (GL 535)

0 0.00 0.00

E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)

(696,889) (432,566.82) (4,085,218.33) (3,388,329.33) 486.21

F. TOTAL BEGINNING FUND BALANCE

4,300,000 4,594,902.96

G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)

0.00

H. TOTAL ENDING FUND BALANCE (E+F + OR - G)

3,603,111 509,684.63

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 20

Reporting Month: December

Budget Type: Revised

Fund Description: Capital Projects

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Support Nontax	330,000	29,756.01	50,138.50		279,861.50	15.19
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	0.00	0.00		0.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	0	0.00	0.00		0.00	0.00
7000 Revenues Fr Oth Sch Dist	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	175,000	0.00	0.00		175,000.00	0.00
Total	505,000	29,756.01	50,138.50		454,861.50	9.93
B. EXPENDITURES						
10 Sites	140,000	0.00	0.00	0.00	140,000.00	0.00
20 Buildings	400,000	26,218.52	250,990.30	72,593.92	76,415.78	80.90
30 Equipment	0	0.00	0.00	0.00	0.00	0.00
40 Energy	0	0.00	0.00	0.00	0.00	0.00
50 Sales & Lease Expenditure	0	0.00	0.00	0.00	0.00	0.00
60 Bond Issuance Expenditure	0	0.00	0.00	0.00	0.00	0.00
90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	540,000	26,218.52	250,990.30	72,593.92	216,415.78	59.92
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	100,000	0.00	0.00			
D. OTHER FINANCING USES (GL 535)						
	0	0.00	0.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)						
	(135,000)	3,537.49	(200,851.80)		(65,851.80)	48.78
F. TOTAL BEGINNING FUND BALANCE						
	412,000		736,188.34			
G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)						
			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	277,000		535,336.54			

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Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 20

Reporting Month: December

Budget Type: Revised

Fund Description: Capital Projects

I. ENDING FUND BALANCE ACCOUNTS

G/L 810 Restricted For Other Items	0	0.00
G/L 825 Restricted for Skills Center	0	0.00
G/L 830 Restricted for Debt Service	0	0.00
G/L 835 Restrictd For Arbitrage Rebate	0	0.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	0.00
G/L 850 Restricted for Uninsured Risks	0	0.00
G/L 861 Restricted from Bond Proceeds	0	0.00
G/L 862 Committed from Levy Proceeds	0	0.00
G/L 863 Restricted from State Proceeds	0	0.00
G/L 864 Restricted from Fed Proceeds	0	0.00
G/L 865 Restricted from Other Proceeds	19,000	79,549.38
G/L 866 Restrictd from Impact Proceeds	183,000	255,536.02
G/L 867 Restricted from Mitigation Fees	0	0.00
G/L 869 Restricted fr Undistr Proceeds	0	0.00
G/L 870 Committed to Other Purposes	0	0.00
G/L 889 Assigned to Fund Purposes	75,000	200,251.14
G/L 890 Unassigned Fund Balance	0	0.00
Total	277,000	535,336.54

Differences	0	0.00
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Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 30

Reporting Month: December

Budget Type: Revised

Fund Description: Debt Service Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	3,572,867	39,316.64	1,422,462.18		2,150,404.82	39.81
2000 Local Support Nontax	75,000	11,318.64	33,917.06		41,082.94	45.22
3000 State - General Purpose	0	0.00	7.20		(7.20)	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	3,647,867	50,635.28	1,456,386.44		2,191,480.56	39.92

B. EXPENDITURES

Matured Bond Expenditures	1,665,000	1,665,000.00	1,665,000.00	0.00	0.00	100.00
Interest On Bonds	1,858,000	945,356.25	945,356.25	0.00	912,643.75	50.88
Interfund Loan Interest	0	0.00	0.00	0.00	0.00	0.00
Bond Transfer Fees	0	0.00	0.00	0.00	0.00	0.00
Arbitrage Rebate	0	0.00	0.00	0.00	0.00	0.00
Underwriter's Fees	0	0.00	0.00	0.00	0.00	0.00
Total	3,523,000	2,610,356.25	2,610,356.25	0.00	912,643.75	74.09

C. OTHER FIN. USES TRANS. OUT (GL 536)

175,000 0.00 0.00

D. OTHER FINANCING USES (GL 535)

0 0.00 0.00

E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)

(50,133) (2,559,720.97) (1,153,969.81) (1,103,836.81) > 1000

F. TOTAL BEGINNING FUND BALANCE

1,740,000 1,768,988.51

G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)

0.00

H. TOTAL ENDING FUND BALANCE (E+F + OR - G)

1,689,867 615,018.70

I. ENDING FUND BALANCE ACCOUNTS

G/L 810 Restricted for Other Items	0	0.00
G/L 830 Restricted for Debt Service	1,689,867	615,018.70
G/L 835 Restrictd For Arbitrage Rebate	0	0.00
G/L 870 Committed to Other Purposes	0	0.00
G/L 889 Assigned to Fund Purposes	0	0.00
G/L 890 Unassigned Fund Balance	0	0.00
Total	1,689,867	615,018.70

Differences

0 0.00

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Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 40

Reporting Month: December

Budget Type: Revised

Fund Description: Associated Student Body Fund

A. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	56,000	9,371.91	29,589.24		26,410.76	52.84
2000 Athletics	76,500	9,490.90	62,868.79		13,631.21	82.18
3000 Classes	35,000	0.00	645.00		34,355.00	1.84
4000 Clubs	222,000	6,537.68	96,158.02		125,841.98	43.31
6000 Private Moneys	11,000	0.00	420.00		10,580.00	3.82
Total	400,500	25,400.49	189,681.05		210,818.95	47.36

B. EXPENDITURES

1000 General Student Body	34,000	3,303.81	8,324.92	0.00	25,675.08	24.49
2000 Athletics	89,500	1,903.03	31,213.89	2,497.89	55,788.22	37.67
3000 Classes	33,000	0.00	1,245.45	0.00	31,754.55	3.77
4000 Clubs	242,500	24,658.31	80,437.20	0.00	162,062.80	33.17
6000 Private Moneys	12,000	0.00	284.59	0.00	11,715.41	2.37
Total	411,000	29,865.15	121,506.05	2,497.89	286,996.06	30.17

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	(10,500)	(4,464.66)	68,175.00		78,675.00	(749.
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D. TOTAL BEGINNING FUND BALANCE	330,000		372,942.45			
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E. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			0.00			
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F. TOTAL ENDING FUND BALANCE (C+D + OR - E)	319,500		441,117.45			
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G. ENDING FUND BALANCE ACCOUNTS

G/L 810 Restricted for Other Items	0		0.00			
G/L 819 Restricted for Fund Purposes	319,500		441,117.45			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		0.00			
G/L 850 Restricted for Uninsured Risks	0		0.00			
G/L 870 Committed to Other Purposes	0		0.00			
G/L 889 Assigned to Fund Purposes	0		0.00			
G/L 890 Unassigned Fund Balance	0		0.00			
Total	319,500		441,117.45			

Differences	0		0.00			
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Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 90

Reporting Month: December

Budget Type: Revised

Fund Description: Transportation Vehicle Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Nontax	160,000	40,596.85	98,277.12		61,722.88	61.42
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	1,630,000	0.00	0.00		1,630,000.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	5,500,000	0.00	0.00		5,500,000.00	0.00
8000 Other Agencies and Associates	232,488	0.00	232,489.00		(1.00)	100.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	7,522,488	40,596.85	330,766.12		7,191,721.88	4.40
B. 9900 TRANSFERS IN FROM GF	0	0.00	0.00		0.00	0.00
C. Total REV./OTHER FIN. SOURCES	7,522,488	40,596.85	330,766.12		7,191,721.88	4.40
D. EXPENDITURES						
Type 30 Equipment	6,000,000	0.00	144,788.17	8,575,430.64	(2,720,218.81)	145.34
Type 40 Energy	1,500,000	0.00	0.00	0.00	1,500,000.00	0.00
Type 60 Bond Levy Issuance	0	0.00	0.00	0.00	0.00	0.00
Type 90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	7,500,000	0.00	144,788.17	8,575,430.64	(1,220,218.81)	116.27
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
F. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
G. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	22,488	40,596.85	185,977.95		163,489.95	727.01
H. TOTAL BEGINNING FUND BALANCE	5,170,000		5,289,639.26			
I. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			0.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	5,192,488		5,475,617.21			



Grade	24-25 BUDGET	24-25 TO DATE AVG	DIF TO BUDGET	FINAL 23-24	DIF TO CURRENT
K	155.00	177.56	22.56	160.72	16.84
1	165.00	163.56	(1.44)	167.98	(4.42)
2	175.00	176.48	1.48	183.87	(7.39)
3	189.00	182.36	(6.64)	174.27	8.09
4	180.00	168.46	(11.54)	176.48	(8.02)
5	178.00	179.18	1.18	214.03	(34.85)
6	216.00	219.08	3.08	173.93	45.15
7	175.00	180.37	5.37	189.00	(8.64)
8	186.00	188.80	2.80	183.08	5.72
9	184.00	187.75	3.75	179.65	8.10
10	183.00	183.40	0.40	182.00	1.40
11	158.00	137.83	(20.17)	157.56	(19.73)
12	141.00	149.48	8.48	135.13	14.35
TOTAL FTE	2285.00	2,294.30	9.30	2,277.71	16.59
SPED 3-PK	30.00	27.75	(2.25)	36.75	(9.00)
SPED 5-21	365.00	371.25	6.25	351.13	20.13

NOTE: DEC FTE 2,290.24 4.06 ABOVE BUDGET
 JAN FTE 2,301.22 6.92 ABOVE BUDGET

DIFFERENCE 10.98 DECREASE FROM DEC TO JAN

Grade	June 24'-Rolled* *	SEPT	OCT	NOV	DEC	JAN	
K	155	174	181	180	180	182	2
1	162	162	163	162	166	167	1
2	167	176	178	178	178	179	1
3	184	182	182	183	183	185	2
4	175	168	169	168	169	171	2
5	177	177	179	179	179	183	4
6	219	218	221	221	220	221	1
7	176	182	185	181	179	178	-1
8	190	188	190	188	189	189	0
9	185	186	189	190	189	188	-1
10	185	185	183	182	182	185	3
11	179	165	169	166	164	163	-1
12	168	174	179	178	177	176	-1
TOTAL K-12 (INC	2322	2337	2368	2356	2355	2367	12
YALE	40	47	46	45	45	44	-1
LRA	56	43	43	41	41	40	-1
TEAM	88	83	95	100	97	95	-2

Average Head Count

2,357

** Grade levels from June were rolled to the next grade so the comparison is looking at the same grade level for the 2 years.
KG is 24-25 budget.