

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

F-196 Annual Financial Statements

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

Fiscal Year 2023-2024

ANNUAL FINANCIAL STATEMENTS

Balance Sheet as of August 31, 2024-All Funds

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Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2024-All Funds

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Statement of Changes in Fiduciary Net Position

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Program/Activity/Object Report

NCES Object Expenditure Summary

District Expenditure Summary by Location

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

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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	806,577.06	23,438.33	6,770.53	2,801.43	122,762.81	0.00	962,350.16
Minus Warrants Outstanding	-743,776.31	-1,160.00	0.00	0.00	0.00	0.00	-744,936.31
Taxes Receivable	59,808.12		1,517,052.02	0.00	0.00		1,576,860.14
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	502,122.58	0.00	0.00	17,335.00	0.00	0.00	519,457.58
Accounts Receivable	34,116.91	519.60	0.00	0.00	0.00	0.00	34,636.51
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	80,817.42	0.00			0.00	0.00	80,817.42
Investments	4,478,230.20	360,174.71	1,762,217.98	809,450.09	5,166,876.45	0.00	12,576,949.43
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	5,217,895.98	382,972.64	3,286,040.53	829,586.52	5,289,639.26	0.00	15,006,134.93
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	5,217,895.98	382,972.64	3,286,040.53	829,586.52	5,289,639.26	0.00	15,006,134.93
LIABILITIES							
Accounts Payable	395,179.02	4,430.19	0.00	93,398.18	0.00	0.00	493,007.39
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	1,903.93	0.00		0.00			1,903.93
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	465.60	0.00		0.00			465.60
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	165,636.35	5,600.00	0.00	0.00	0.00		171,236.35
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	563,184.90	10,030.19	0.00	93,398.18	0.00	0.00	666,613.27
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	59,808.12		1,517,052.02	0.00	0.00		1,576,860.14
TOTAL DEFERRED INFLOWS OF RESOURCES	59,808.12	0.00	1,517,052.02	0.00	0.00	0.00	1,576,860.14
FUND BALANCE:							
Nonspendable Fund Balance	80,817.42	0.00	0.00	0.00	0.00	0.00	80,817.42
Restricted Fund Balance	0.00	372,942.45	1,768,988.51	535,937.20	5,289,639.26	0.00	7,967,507.42
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	316,858.00	0.00	0.00	200,251.14	0.00	0.00	517,109.14

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	4,197,227.54	0.00	0.00	0.00	0.00	0.00	4,197,227.54
TOTAL FUND BALANCE	4,594,902.96	372,942.45	1,768,988.51	736,188.34	5,289,639.26	0.00	12,762,661.52
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	5,217,895.98	382,972.64	3,286,040.53	829,586.52	5,289,639.26	0.00	15,006,134.93

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	3,470,040.35	325,721.44	3,692,667.07	118,948.46	196,243.10		7,803,620.42
State	36,717,621.93		4,571.97	0.00	1,488,508.85		38,210,702.75
Federal	3,624,051.83		0.00	324,590.96	0.00		3,948,642.79
Other	745,074.59			0.00	230,931.00	0.00	976,005.59
TOTAL REVENUES	44,556,788.70	325,721.44	3,697,239.04	443,539.42	1,915,682.95	0.00	50,938,971.55
EXPENDITURES:							
CURRENT:							
Regular Instruction	18,908,808.38						18,908,808.38
Special Education	6,391,537.36						6,391,537.36
Vocational Education	683,287.52						683,287.52
Skill Center	0.00						0.00
Compensatory Programs	1,934,636.69						1,934,636.69
Other Instructional Programs	127,091.65						127,091.65
Federal Stimulus COVID-19	1,309,238.40						1,309,238.40
Community Services	611,118.64						611,118.64
Support Services	14,463,447.47						14,463,447.47
Student Activities/Other		268,370.24				0.00	268,370.24
CAPITAL OUTLAY:							
Sites				5,471.67			5,471.67
Building				438,067.71			438,067.71
Equipment				105,494.37			105,494.37
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					749,860.48		749,860.48
Sales and Lease				0.00			0.00
Other	94,627.63						94,627.63
DEBT SERVICE:							
Principal	93,272.60		1,520,000.00	0.00	0.00		1,613,272.60

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	7,082.00		1,692,084.68	0.00	0.00		1,699,166.68
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	44,624,148.34	268,370.24	3,212,084.68	549,033.75	749,860.48	0.00	49,403,497.49
REVENUES OVER (UNDER) EXPENDITURES	-67,359.64	57,351.20	485,154.36	-105,494.33	1,165,822.47	0.00	1,535,474.06
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		21,599,229.05	0.00	0.00		21,599,229.05
Long-Term Financing	94,627.63			0.00	0.00		94,627.63
Transfers In	0.00		0.00	131,000.00	119,070.00		250,070.00
Transfers Out (GL 536)	-119,070.00		-131,000.00	0.00	0.00	0.00	-250,070.00
Other Financing Uses (GL 535)	0.00		-21,913,066.70	0.00	0.00		-21,913,066.70
Other	0.00		0.00	0.00	21,000.00		21,000.00
TOTAL OTHER FINANCING SOURCES (USES)	-24,442.37		-444,837.65	131,000.00	140,070.00	0.00	-198,210.02
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-91,802.01	57,351.20	40,316.71	25,505.67	1,305,892.47	0.00	1,337,264.04
BEGINNING 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
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,594,902.96	372,942.45	1,768,988.51	736,188.34	5,289,639.26	0.00	12,762,661.52

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	305,819.85	3,164,220.50	3,470,040.35
State	36,589,756.38	127,865.55	36,717,621.93
Federal	3,602,537.92	21,513.91	3,624,051.83
Other	152,194.36	592,880.23	745,074.59
TOTAL REVENUES	40,650,308.51	3,906,480.19	44,556,788.70
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	17,543,315.21	1,365,493.17	18,908,808.38
Special Education	6,054,223.33	337,314.03	6,391,537.36
Vocational Education	683,287.52	0.00	683,287.52
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,907,299.08	27,337.61	1,934,636.69
Other Instructional Programs	120,248.47	6,843.18	127,091.65
Federal Stimulus COVID-19	1,309,238.40	0.00	1,309,238.40
Community Services	0.00	611,118.64	611,118.64
Support Services	12,899,525.13	1,563,922.34	14,463,447.47
CAPITAL OUTLAY:			
Other	94,627.63	0.00	94,627.63
DEBT SERVICE:			
Principal	93,272.60	0.00	93,272.60
Interest and Other Charges	7,082.00	0.00	7,082.00
TOTAL EXPENDITURES	40,712,119.37	3,912,028.97	44,624,148.34
REVENUES OVER (UNDER) EXPENDITURES:	-61,810.86	-5,548.78	-67,359.64
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		94,627.63	94,627.63
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	119,070.00	119,070.00
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	-24,442.37	-24,442.37
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-61,810.86	-29,991.15	-91,802.01
BEGINNING TOTAL FUND BALANCE	2,210,495.33	2,476,209.64	4,686,704.97
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,148,684.47	2,446,218.49	4,594,902.96

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,618,619.00	3,470,040.35	-148,578.65
State	35,875,955.00	36,717,621.93	841,666.93
Federal	4,481,341.00	3,624,051.83	-857,289.17
Other	1,155,481.00	745,074.59	-410,406.41
TOTAL REVENUES	45,131,396.00	44,556,788.70	-574,607.30
EXPENDITURES			
CURRENT:			
Regular Instruction	18,515,965.00	18,908,808.38	-392,843.38
Special Education	6,401,043.00	6,391,537.36	9,505.64
Vocational Education	851,217.00	683,287.52	167,929.48
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,933,736.00	1,934,636.69	-900.69
Other Instructional Programs	578,023.00	127,091.65	450,931.35
Federal Stimulus COVID-19	1,390,325.00	1,309,238.40	81,086.60
Community Services	641,089.00	611,118.64	29,970.36
Support Services	14,805,048.00	14,463,447.47	341,600.53
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	605,000.00	94,627.63	510,372.37
DEBT SERVICE:			
Principal	0.00	93,272.60	-93,272.60
Interest and Other Charges	0.00	7,082.00	-7,082.00
TOTAL EXPENDITURES	45,721,446.00	44,624,148.34	1,097,297.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-590,050.00	-67,359.64	522,690.36
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	94,627.63	94,627.63
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-119,070.00	-119,070.00	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)	-119,070.00	-24,442.37	94,627.63
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-709,119.00	-91,802.01	617,316.99
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	4,800,000.00	4,686,704.97	-113,295.03
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	4,090,880.00	4,594,902.96	504,022.96

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	376,500.00	325,721.44	-50,778.56
State			
Federal			
Other			
TOTAL REVENUES	376,500.00	325,721.44	-50,778.56
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	383,500.00	268,370.24	115,129.76
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	383,500.00	268,370.24	115,129.76
REVENUES OVER (UNDER) EXPENDITURES	-7,000.00	57,351.20	64,351.20

	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)	-7,000.00	57,351.20	64,351.20
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	310,000.00	315,591.25	5,591.25
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	303,000.00	372,942.45	69,942.45

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Budgetary Comparison Schedule - Debt Service Fund

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,608,787.00	3,692,667.07	83,880.07
State	0.00	4,571.97	4,571.97
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	3,608,787.00	3,697,239.04	88,452.04
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	1,520,000.00	1,520,000.00	0.00
Interest and Other Charges	2,300,000.00	1,692,084.68	607,915.32
TOTAL EXPENDITURES	3,820,000.00	3,212,084.68	607,915.32
REVENUES OVER (UNDER) EXPENDITURES	-211,212.00	485,154.36	696,366.36

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	21,599,229.05	21,599,229.05
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	-131,000.00	131,000.00
Other Financing Uses (GL 535)	0.00	-21,913,066.70	-21,913,066.70
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-444,837.65	-444,837.65
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-211,211.00	40,316.71	251,527.71
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,710,000.00	1,728,671.80	18,671.80
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	1,498,788.00	1,768,988.51	270,200.51

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	145,000.00	118,948.46	-26,051.54
State	0.00	0.00	0.00
Federal	800,000.00	324,590.96	-475,409.04
Other	0.00	0.00	0.00
TOTAL REVENUES	945,000.00	443,539.42	-501,460.58
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	20,000.00	5,471.67	14,528.33
Building	1,100,000.00	438,067.71	661,932.29
Equipment	0.00	105,494.37	-105,494.37
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

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Budgetary Comparison Schedule - Capital Projects Fund

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,120,000.00	549,033.75	570,966.25
REVENUES OVER (UNDER) EXPENDITURES	-175,000.00	-105,494.33	69,505.67
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	131,000.00	131,000.00
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	131,000.00	131,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-175,000.00	25,505.67	200,505.67
BEGINNING TOTAL FUND BALANCE	765,000.00	710,682.67	-54,317.33
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	590,000.00	736,188.34	146,188.34

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	90,000.00	196,243.10	106,243.10
State	1,250,000.00	1,488,508.85	238,508.85
Federal	0.00	0.00	0.00
Other	230,930.00	230,931.00	1.00
TOTAL REVENUES	1,570,930.00	1,915,682.95	344,752.95
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	749,860.48	1,250,139.52
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	749,860.48	1,250,139.52

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-429,070.00	1,165,822.47	1,594,892.47
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	119,070.00	119,070.00	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	21,000.00	21,000.00
TOTAL OTHER FINANCING SOURCES (USES)	119,070.00	140,070.00	21,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-310,000.00	1,305,892.47	1,615,892.47
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,972,000.00	3,983,746.79	11,746.79
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	3,662,000.00	5,289,639.26	1,627,639.26

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Statement of Fiduciary Net Position

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

August 31, 2024

	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	1,575.78	0.00
Minus Warrants Outstanding	-1,250.00	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	203,455.23	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	203,781.01	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	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	203,781.01	0.00
TOTAL NET POSITION	203,781.01	0.00

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Statement of Changes in Fiduciary Net Position

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	12,190.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	12,190.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	10,301.44	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	10,301.44	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	22,491.44	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	17,247.45	
Other	0.00	0.00
TOTAL DEDUCTIONS	17,247.45	0.00
Net Increase (Decrease)	5,243.99	0.00
Net Position - Beginning Balance	198,537.02	0.00
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	203,781.01	0.00

Description	Beginning Outstanding Debt September 1, 2023	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2024	Amount Due Within One Year
Voted Debt					
Voted Bonds	41,695,000.00	21,225,000.00	22,985,000.00	39,935,000.00	1,665,000.00
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	303,070.74	94,627.63	93,272.60	304,425.77	89,116.00
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	631,466.00	50,073.00	0.00	681,539.00	85,000.00
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	2,375,595.00	0.00	530,274.00	1,845,321.00	
Net Pension Liabilities TRS 2/3	0.00	358,943.00	0.00	358,943.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	1,269,780.00	0.00	335,062.00	934,718.00	
Total Long-Term Liabilities	46,274,911.74	21,728,643.63	23,943,608.60	44,059,946.77	1,839,116.00

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	2,591,394.74	3,483,638.21	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	985.23	577.66	0.00	0.00
1500 Timber Excise Tax	512.90	137,549.20	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	2,592,892.87	3,621,765.07	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	35,107.61			
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 Early Learning Tuitions and Fees	170,515.77			
2200 Sales of Goods, Supplies and Services, Unassigned	38,283.69		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 Early Learning Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	40,282.48			
2298 School Food Services--Sales of Goods, Supplies, and Services	304,834.62			
2300 Investment Earnings	182,257.53	70,902.00	35,908.46	196,243.10
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	50,335.86		0.00	0.00

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	88.96		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	55,440.96	0.00	83,040.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	877,147.48	70,902.00	118,948.46	196,243.10
STATE, GENERAL PURPOSE				
3100 Apportionment	21,920,598.72			
3121 Special Education - General Apportionment	763,526.22			
3300 Local Effort Assistance	0.00			
3600 State Forests	396.42	4,571.97	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	22,684,521.36	4,571.97	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	69,690.00		0.00	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	4,798,007.87			
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	797,485.70			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	229,185.42			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	313,779.35			
4174 Highly Capable	70,335.82			
4188 Early Learning	0.00			
4198 School Food Service	25,733.20			
4199 Transportation - Operations	7,589,486.98			
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	11,927.10			
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 Early Learning - Other State Agencies	127,469.13			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,488,508.85
4000 TOTAL STATE, SPECIAL PURPOSE	14,033,100.57		0.00	1,488,508.85
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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5500 Federal Forests	7,056.91	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	7,056.91	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	1,291,726.58		324,590.96	
6114 Federal Special Purpose-ESSER III (Learning Loss)	144,815.26		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	529,081.67			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	432,035.09			
6152 Other Title, ESEA Fed	99,262.00			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	34,954.00			
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 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	807,418.53			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	46,911.19		0.00	
6211 Federal Special Purpose-SLRF	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 (N/A)	0.00		0.00	
6219 Federal 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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	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	94,101.79		0.00	0.00
6311 Federal Special Purpose-SLRF	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 (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	11,927.09			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
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 Early Learning	14,457.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	110,304.72			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,616,994.92		324,590.96	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	59,814.36			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	582,748.03			
7197 Support Services	67,880.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	3,289.20			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	713,731.59		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	230,931.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	6,843.00			
8500 Nonfederal, ESD	24,500.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	31,343.00		0.00	230,931.00
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	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			21,000.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	94,627.63		0.00	0.00
9600 Sale of Refunding Bonds		21,599,229.05		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	131,000.00	119,070.00
9000 TOTAL OTHER FINANCING SOURCES	94,627.63	21,599,229.05	131,000.00	140,070.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	44,651,416.33	25,296,468.09	574,539.42	2,055,752.95

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	17,936,899.39	11 Bd of Dir	239,421.40	0 Debit Transfer	237,679.90
02 ALE	827,973.89	12 Supt Off	469,884.76	1 Credit Transfer	-237,679.90
03 Basic Education - Dropout Reengagement	143,935.10	13 Busns Off	500,588.66	2 Cert. Salaries	16,206,470.51
09 Transition to Kindergarten	0.00	14 HR	199,383.47	3 Class. Salaries	10,817,473.37
11 SLRF	0.00	15 Pblc Rltn	32,837.50	4 Employee Benefits	10,774,239.09
12 ESSER II	0.00	21 Supv Inst	896,138.46	5 Supplies / Materials	2,274,698.74
13 ESSER III	1,174,627.00	22 Lrn Resrc	296,482.18	7 Purchased Services	4,399,991.41
14 ESSER III (Learning Loss)	134,611.40	23 Princ Off	2,143,742.81	8 Travel	56,647.59
18 RSVD N/A	0.00	24 Guid/Coun	1,251,292.22	9 Capital Outlay	94,627.63
19 Cares Act - Other	0.00	25 Pupil Mngmt	19,594.14	TOTAL ALL OBJECTS	44,624,148.34
21 Sp Ed, Sup, St	5,875,190.36	26 Health	1,348,174.14		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	22,271,147.02		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	345,185.84		
24 Sp Ed, Sup, Fed	516,347.00	29 Pmt to SD	10,010.00		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	566,488.09		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	127,943.83		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	219,336.04		
31 Voc, Basic, St	637,775.18	34 Pro Learn	243,480.63		
34 MidSchCar/Tec	45,512.34	35 Pupil Safety	0.00		
38 Voc, Fed	0.00	41 Supervisn	13,969.56		
39 Voc, Other	0.00	42 Food	110,304.72		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,173,863.01		
46 Skill Cntr, Fed	0.00	49 Transfers	-6,283.80		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	1,231,807.92		
51 ESEA Disadvantaged, Fed	425,063.13	52 Operation	5,861,062.93		
52 Other Title, ESEA, Fed	107,682.98	53 Maintnce	1,036,692.34		
53 ESEA Migrant, Federal	0.00	56 Insurance	163,510.20		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

Program/Activity/Object Report

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	796,967.81	59 Transfers	-231,396.10		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	303,178.60		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	201,686.55		
58 Sp/Plt Pgm, St	245,744.10	63 Oper Bldg	1,138,853.58		
59 Inst. JAJ	0.00	64 Maintnce	363,265.61		
61 Head Start, Fed	0.00	65 Utilities	787,847.45		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	46,911.19		
64 LEP, Fed	34,390.00	67 Bldg Secu	30,219.01		
65 Tran Biling, St	297,451.06	68 Insurance	285,854.00		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	0.00	72 Info Sys	667,939.54		
69 Comp, Othr	27,337.61	73 Printing	18,313.88		
71 Traffic Safety	0.00	74 Warehouse	0.00		
73 Summer School	0.00	75 Mtr Pool	18,378.91		
74 Highly Capable	73,337.28	83 Interest	7,082.00		
76 Target Asst, Fed	0.00	84 Principal	93,272.60		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	94,627.63		
79 Inst Pgm, Othr	53,754.37	91 Publ Actv	32,055.82		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	44,624,148.34		
86 Comm Schools	0.00				
88 Early Learning	334,490.85				
89 Othr Comm Srv	276,627.79				
97 Distwide Suppt	5,304,898.92				
98 Schl Food Serv	1,291,853.49				
99 Pupil Transp	8,061,677.29				
TOTAL ALL PROGRAMS	44,624,148.34				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	14,813,352.09
2120	Salaries of Temporary EEs & Subs	384,738.44
2130	Non contracted Salaries	594,154.03
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	232,702.42
2160	Other Salaries	83,136.31
2170	Other Salaries NBCT	98,387.22

	Classified Salaries	Amount
3110	Salaries of Regular Employee	10,059,738.85
3120	Salaries of Temporary EEs & Subs	305,310.54
3130	Extra Time	384,094.54
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	38,510.13
3160	Other Salaries	29,819.31

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	1,206,226.00
4223	Federally Mandated Insurance-Classified	794,104.12
4232	Retirement Contribution - Certificated	1,537,703.45
4233	Retirement Contribution - Classified	1,114,060.91
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	64,912.88
4263	Unemployment Compensation - Classified	43,749.78

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	86,630.55
4273	Worker's Compensation - Classified	334,450.63
4282	Health Benefits - Certificated	2,217,422.01
4283	Health Benefits - Classified	3,344,958.67
4292	Other Employee Benefits - Certificated	29,470.73
4293	Other Employee Benefits - Classified	549.36

	Supplies, Non-Capital	Amount
5610	General Supplies	979,780.35
5626	Motor Vehicle Fuel	833,884.70
5630	Food	110,304.72
5640	Books and Periodicals	96,838.14
5650	Supplies - Technology Related	253,890.83

	Purchased Services	Amount
7310	Office and Administrative Services	47,653.80
7311	Election Fees	140,751.18
7320	Professional Educational Services	0.73
7321	Contracted Teachers	975.00
7322	Contracted Educational Staff Associates	59,924.63
7330	Employee Training and Development Services	140,333.67
7340	Other Professional Purchased Services	343,071.98
7341	Legal Services for District support	10,261.66
7342	Audit Services	23,473.15
7343	Other Legal Services	34,094.84
7350	Technical Services	18,473.74
7351	Data Processing and Coding Services	84,299.74
7352	Other Technical Services	7,069.10
7410	Utility Services	129,990.54

	Purchased Services	Amount
7420	Cleaning Services	47,280.25
7431	Non-Technology-Related Repair and Maintenance	237,526.18
7432	Technology-Related Repair and Maintenance	16,269.75
7441	Rentals of Land and Buildings	555.00
7442	Rentals of Equipment and Vehicles	134,366.66
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	440.32
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	449,364.20
7530	Communications	321,072.62
7540	Advertising	5,212.15
7550	Printing and Binding	22,041.19
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	541,992.12
7569	Tuition - Other	500,374.10
7570	Food Service Management (FSMC)	490,106.41
7580	Travel - Registration and Entrance	3,817.54
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	148,359.26
7622	Electricity	336,381.28
7623	Bottled Gas	4,104.02
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	93,272.60
7832	Interest on Long-Term Debt	7,082.00
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	56,647.59

	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	94,627.63
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	44,624,148.34
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<u>Instructional Location</u>	<u>Amount</u>
Columbia Elementary School	4,908,060.81
Lewis River Academy	367,126.34
North Fork Elementary School	5,749,996.03
TEAM High School	497,185.67
Woodland High School	7,247,924.63
Woodland Middle School	7,467,226.98
Yale Elementary	613,947.19
TOTAL INSTRUCTIONAL LOCATIONS	26,851,467.65
TOTAL NON-INSTRUCTIONAL LOCATIONS	17,772,680.69
TOTAL DISTRICT EXPENDITURES	44,624,148.34

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

F-196 Annual Financial Statements

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

Fiscal Year 2023-2024

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	135,527.27	0.00		90,299.85	11,771.12	27,845.18	52.16	4,155.69	1,403.27	0.00
22 Lrn Resrc	296,482.18	0.00		119,062.32	66,132.95	73,427.66	24,491.05	13,368.20	0.00	0.00
23 Princ Off	2,016,091.38	2,611.00		906,061.31	543,672.34	492,066.20	47,949.79	20,331.41	3,399.33	0.00
24 Guid/Coun	868,548.18	201.05		523,353.11	120,340.49	222,782.44	806.20	634.58	430.31	0.00
25 Pupil Mngmt	19,594.14	0.00		0.00	4,523.07	2,905.18	8,139.24	3,858.41	168.24	0.00
26 Health	236,411.45	0.00		161,269.57	11,911.21	61,242.73	1,987.94	0.00	0.00	0.00
27 Teaching	13,510,569.03	4,569.58		9,277,857.03	289,345.63	3,236,302.19	121,652.38	575,447.99	5,394.23	0.00
28 Extracur	344,517.03	0.00		41,548.36	211,622.40	45,278.78	650.46	43,701.49	1,715.54	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	111,344.43	0.00		25,643.68	18,146.61	9,536.19	4,696.38	50,341.48	2,980.09	0.00
32 Inst Tech	110,363.86	0.00			0.00	0.00	110,363.86	0.00	0.00	0.00
33 Curriculum	96,428.96	0.00		28,810.40	0.00	7,518.61	51,408.82	8,691.13	0.00	0.00
34 Pro Learn	191,021.48	0.00		142,264.69		48,756.79	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 Total	17,936,899.39	7,381.63		11,316,170.32	1,277,465.82	4,227,661.95	372,198.28	720,530.38	15,491.01	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	22,832.13	0.00		18,041.01	0.00	4,641.12	0.00	150.00	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	113,626.34	0.00		48,193.58	35,535.33	29,024.11	0.00	450.00	423.32	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 Mngmt	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	622,776.86	397.93		405,691.68	54,165.82	150,733.86	7,656.59	2,077.86	2,053.12	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	6,393.63	0.00		1,027.18	0.00	183.51	382.94	4,800.00	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	60,089.83	0.00		0.00	0.00	0.00	10,243.25	49,846.58	0.00	0.00
34 Pro Learn	2,255.10	0.00		1,722.36		532.74	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 Total	827,973.89	397.93		474,675.81	89,701.15	185,115.34	18,282.78	57,324.44	2,476.44	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 Mngmt	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	143,935.10	0.00		0.00	0.00	0.00	0.00	143,935.10	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Total	143,935.10	0.00		0.00	0.00	0.00	0.00	143,935.10	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	188,251.99	0.00		141,047.54	0.00	47,204.45	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	244,842.86	0.00		33,817.50	128,622.50	81,002.86	0.00	1,400.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	59,411.66	0.00		0.00	39,437.58	19,974.08	0.00	0.00	0.00	0.00
27 Teaching	305,340.06	0.00		154,533.50	75,200.81	75,605.75	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	270,207.23	0.00		228,667.88	0.00	41,539.35	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
35 Pupil Safety	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

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

PROGRAM 13 - Federal, ESSER III

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

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
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
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	96,246.32	0.00	0.00	0.00	69,243.20	27,003.12	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	10,326.88	0.00	0.00	0.00	6,412.20	3,914.68	0.00	0.00	0.00	0.00
13 Total	1,174,627.00	0.00	0.00	558,066.42	318,916.29	296,244.29	0.00	1,400.00	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 Mngmt	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	131,427.02	0.00		62,438.52	27,278.39	38,561.55	3,148.56	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,184.38	0.00		1,079.56	0.00	0.00	0.00	545.00	1,559.82	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	134,611.40	0.00		63,518.08	27,278.39	38,561.55	3,148.56	545.00	1,559.82	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	289,074.47	0.00		132,623.82	79,100.90	68,693.72	3,097.22	2,451.69	3,107.12	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 Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	1,052,351.03	0.00		728,064.64	0.00	236,710.70	2,689.00	84,761.12	125.57	0.00
27 Teaching	4,385,078.89	436.80		1,138,887.05	1,535,120.25	1,371,640.48	21,672.90	317,308.83	12.58	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	10,010.00							10,010.00		
31 InstProDev	62,626.71	0.00		49,028.62	0.00	8,671.09	0.00	4,927.00	0.00	0.00
32 Inst Tech	4,845.59	0.00			0.00	0.00	4,845.59	0.00	0.00	0.00
33 Curriculum	31,761.80	0.00		0.00	0.00	0.00	1,148.53	30,613.27	0.00	0.00
34 Pro Learn	39,441.87	0.00		29,352.31		10,089.56	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Total	5,875,190.36	436.80		2,077,956.44	1,614,221.15	1,695,805.55	33,453.24	450,071.91	3,245.27	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 Mngmt	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	516,347.00	0.00		208,843.28	116,991.59	145,736.13	0.00	44,776.00	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	516,347.00	0.00		208,843.28	116,991.59	145,736.13	0.00	44,776.00	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	25,949.28	0.00		20,578.90	0.00	5,370.38	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	46,299.33	0.00		19,360.44	13,987.79	12,951.10	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	553,271.39	436.80		269,270.27	32,904.30	104,236.36	92,430.48	42,812.35	11,180.83	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	2,933.38	0.00		1,061.98	0.00	95.70	0.00	1,775.70	0.00	0.00
32 Inst Tech	9,321.80	0.00			0.00	0.00	9,321.80	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	637,775.18	436.80		310,271.59	46,892.09	122,653.54	101,752.28	44,588.05	11,180.83	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	8,649.78	0.00		6,859.60	0.00	1,790.18	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 Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	36,862.56	0.00		27,956.99	0.00	8,910.57	-5.00	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
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	45,512.34	0.00		34,816.59	0.00	10,700.75	-5.00	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
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
24 Guid/Coun	28,778.00	0.00		0.00	11,514.07	5,171.93	0.00	12,092.00	0.00	0.00
25 Pupil Mngmt	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	394,244.90	2,049.20		180,878.24	89,921.60	119,947.96	1,374.90	73.00	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	2,040.23	0.00		0.00	0.00	0.00	2,040.23	0.00	0.00	0.00
35 Pupil Safety	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
51 Total	425,063.13	2,049.20		180,878.24	101,435.67	125,119.89	3,415.13	12,165.00	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
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	41,557.98	0.00		30,817.46	0.00	10,740.52	0.00	0.00	0.00	0.00
25 Pupil Mngmt	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	66,125.00	0.00		50,609.88	0.00	15,515.12	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
35 Pupil Safety	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	107,682.98	0.00	0.00	81,427.34	0.00	26,255.64	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	223,839.69	0.00		173,060.08	0.00	50,779.61	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 Mngmt	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	562,437.27	0.00		183,492.91	190,368.71	184,197.63	4,378.02	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	134.70	0.00			0.00	0.00	134.70	0.00	0.00	0.00
33 Curriculum	7,488.71	0.00		0.00	0.00	0.00	1,421.31	6,067.40	0.00	0.00
34 Pro Learn	3,067.44	0.00		2,320.80		746.64	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
55 Total	796,967.81	0.00		358,873.79	190,368.71	235,723.88	5,934.03	6,067.40	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	1,517.06	0.00		0.00	0.00	0.00	0.00	721.19	795.87	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	7,530.26	0.00		0.00	0.00	0.00	0.00	5,725.00	1,805.26	0.00
24 Guid/Coun	21,265.87	0.00		0.00	12,403.58	4,077.89	0.00	3,581.49	1,202.91	0.00
25 Pupil Mngmt	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	180,187.31	0.00		94,487.09	31,217.49	36,315.38	2,157.35	16,010.00	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	35,243.60	0.00		22,586.26	0.00	4,247.72	1,059.75	5,830.64	1,519.23	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	245,744.10	0.00		117,073.35	43,621.07	44,640.99	3,217.10	31,868.32	5,323.27	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 Mngmt	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	2,560.84	0.00		0.00	0.00	0.00	2,560.84	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,024.77	0.00		4,839.00	0.00	435.77	0.00	1,750.00	0.00	0.00
32 Inst Tech	3,277.88	0.00			0.00	0.00	3,277.88	0.00	0.00	0.00
33 Curriculum	21,526.51	0.00		0.00	0.00	0.00	5,273.59	16,252.92	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	34,390.00	0.00		4,839.00	0.00	435.77	11,112.31	18,002.92	0.00	0.00

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

PROGRAM 65 - Transitional Bilingual, State

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

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 Mngmt	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	289,756.32	0.00		129,541.51	74,193.08	86,021.73	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	7,694.74	0.00		5,782.69		1,912.05	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 Total	297,451.06	0.00		135,324.20	74,193.08	87,933.78	0.00	0.00	0.00	0.00

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

PROGRAM 69 - Compensatory, Other

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

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	6,494.83	0.00		0.00	0.00	0.00	6,494.83	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 Mngmt	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	20,173.97	2,375.40		0.00	0.00	0.00	15,974.17	1,108.05	716.35	0.00
28 Extracur	668.81	0.00		0.00	0.00	0.00	668.81	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 Total	27,337.61	2,375.40		0.00	0.00	0.00	23,137.81	1,108.05	716.35	0.00

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

PROGRAM 74 - Highly Capable

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

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	496.79	0.00		0.00	0.00	0.00	0.00	496.79	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 Mngmt	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	71,435.53	1,326.58		44,401.23	0.00	15,133.71	10,574.01	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,404.96	0.00		0.00	0.00	0.00	0.00	0.00	1,404.96	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
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Total	73,337.28	1,326.58		44,401.23	0.00	15,133.71	10,574.01	496.79	1,404.96	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 Mngmt	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	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
35 Pupil Safety	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
66 E-Rate - Federal	46,911.19	0.00					17,383.78	29,527.41		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	6,843.18	0.00		0.00	4,026.54	2,156.09	0.00	660.55	0.00	0.00
79 Total	53,754.37	0.00		0.00	4,026.54	2,156.09	17,383.78	30,187.96	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
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	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	334,490.85	0.00		0.00	229,194.19	91,587.98	10,868.74	2,537.33	302.61	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
35 Pupil Safety	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	334,490.85	0.00		0.00	229,194.19	91,587.98	10,868.74	2,537.33	302.61	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	210,252.12	210,252.12		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	51,489.91	0.00			0.00	0.00	0.00	51,489.91	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	14,885.76	9,434.33	0.00	0.00	0.00	0.00	5,353.61	0.00	97.82	0.00
89 Total	276,627.79	219,686.45	0.00	0.00	0.00	0.00	5,353.61	51,489.91	97.82	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
11 Bd of Dir	239,421.40	2,082.86			0.00	0.00	5,655.59	231,682.95	0.00	0.00
12 Supt Off	469,884.76	0.00		239,334.83	128,979.70	89,021.28	626.71	6,750.26	5,171.98	0.00
13 Busns Off	500,588.66	0.00		0.00	325,909.74	99,493.30	12,302.66	61,071.10	1,811.86	0.00
14 HR	199,383.47	0.00		0.00	137,210.95	41,704.06	3,470.87	15,772.45	1,225.14	0.00
15 Pblc Rltn	32,837.50	0.00		0.00	0.00	0.00	0.00	32,837.50	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	303,178.60	0.00		0.00	208,976.37	78,393.54	6,519.26	5,862.31	3,427.12	0.00
62 Grnd Mnt	201,686.55	0.00			117,285.74	55,159.06	10,874.59	18,367.16	0.00	0.00
63 Oper Bldg	1,138,853.58	0.00			711,750.49	340,689.00	78,009.05	8,405.04	0.00	0.00
64 Maintnce	363,265.61	0.00	0.00		112,660.13	54,451.64	33,346.45	162,484.69	322.70	0.00
65 Utilities	736,357.54	0.00	0.00		0.00	0.00	0.00	736,357.54	0.00	0.00
67 Bldg Secu	30,219.01	0.00			0.00	0.00	17,903.19	12,315.82	0.00	0.00
68 Insurance	285,854.00	0.00					0.00	285,854.00		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	571,693.22	0.00	0.00	0.00	285,312.78	97,663.23	46,857.02	141,896.56	-36.37	0.00
73 Printing	18,313.88	0.00	0.00	0.00	0.00	0.00	0.00	18,313.88	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	18,378.91	1,506.25	0.00	0.00	0.00	0.00	15,784.47	1,088.19	0.00	0.00
83 Interest	7,082.00							7,082.00		
84 Principal	93,272.60							93,272.60		
85 Debt Expn	94,627.63		0.00					0.00		94,627.63
97 Total	5,304,898.92	3,589.11	0.00	239,334.83	2,028,085.90	856,575.11	231,349.86	1,839,414.05	11,922.43	94,627.63

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

PROGRAM 98 - School Food Services

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

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 Mngmt	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		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	13,969.56	0.00		0.00	0.00	0.00	350.73	13,618.83	0.00	0.00
42 Food	110,304.72	0.00					110,304.72	0.00		
44 Operation	1,173,863.01	0.00			418,924.43	259,455.08	2,081.03	493,106.41	296.06	0.00
49 Transfers	-6,283.80		-6,283.80							
98 Total	1,291,853.49	0.00	-6,283.80	0.00	418,924.43	259,455.08	112,736.48	506,725.24	296.06	0.00

REPORT F196

Woodland School District No. 404

RUN DATE: 11/8/2024

E.S.D. 112

PROGRAM 99 - Pupil Transportation

RUN TIME: 2:15:13 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2024

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 Mngmt	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		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	1,231,807.92	0.00		0.00	792,312.19	327,599.48	42,694.58	66,570.95	2,630.72	0.00
52 Operation	5,861,062.93	0.00			3,036,369.90	1,820,207.69	854,041.29	150,444.05	0.00	0.00
53 Maintnce	1,036,692.34	0.00			407,475.21	158,934.90	414,049.87	56,232.36	0.00	0.00
56 Insurance	163,510.20							163,510.20		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-231,396.10		- 231,396.10							
99 Total	8,061,677.29	0.00	- 231,396.10	0.00	4,236,157.30	2,306,742.07	1,310,785.74	436,757.56	2,630.72	0.00

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.	46,911.19
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.	80,540.00
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	675,467.91
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	121,499.77
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	796,967.81

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.	2,703.23	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1349	
a) Total All Programs (SYSTEM CALCULATED)		44,624,148.34
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		5,304,898.92
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		39,319,249.42

DISTORTING ITEMS

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

1,436,542.00

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.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 35, Pupil Safety.

0.00

8. 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

9. 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

10. 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

11. 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

12. 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

DISTORTING ITEMS

13. 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

14. 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

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

23,473.00

20. 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

21. 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

22. 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.

32,838.00

23. 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

24. 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.

84,300.00

25. 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

26. General administration (organization-wide) expenditures charged in Program 97, Activity 35, Pupil 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

27. 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

INDIRECT EXPENDITURES

28. 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
29. 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
30. 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
31. 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
32. 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
33. 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

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	39,319,249.42	0.00		1,546,846.72			37,772,402.70
PROGRAM 97 ACTIVITIES							
11 Board of Directors	239,421.40	0.00		0.00	215,948.40	23,473.00	
12 Superintendent's Office	469,884.76	0.00		0.00	469,884.76	0.00	
13 Business Office	500,588.66	0.00		0.00		500,588.66	
14 Human Resources	199,383.47	0.00		0.00		199,383.47	
15 Public Relations	32,837.50	0.00			-0.50	32,838.00	
25 Pupil Management	0.00	0.00		0.00	0.00	0.00	
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	303,178.60	0.00		0.00	303,178.60	0.00	
62 Grounds Maintenance	201,686.55	0.00		0.00	201,686.55	0.00	
63 Operation of Buildings	1,138,853.58	0.00		0.00	1,138,853.58	0.00	
64 Maintenance	363,265.61	0.00		0.00	363,265.61	0.00	
65 Utilities	736,357.54	0.00		0.00	736,357.54	0.00	
67 Building and Property Security	30,219.01	0.00		0.00	30,219.01	0.00	
68 Insurance	285,854.00	0.00		0.00	285,854.00	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	571,693.22	0.00		0.00	487,393.22	84,300.00	
73 Printing	18,313.88	0.00		0.00		18,313.88	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	18,378.91	0.00		0.00		18,378.91	
83 Interest	7,082.00		7,082.00				
84 Principal	93,272.60		93,272.60				
85 Debt-Related Expenditures	94,627.63		0.00				
Total Program 97	5,304,898.92	94,627.63	100,354.60	0.00	4,232,640.77	877,275.92	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	44,624,148.34	94,627.63	100,354.60	1,546,846.72		877,275.92	37,772,402.70
Unallowable Costs					-4,232,640.77		4,232,640.77
TOTALS	44,624,148.34	94,627.63	100,354.60	1,546,846.72		877,275.92	42,005,043.47

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	825,782.77
2. FY 21-22 DIRECT EXPENDITURES	39,530,303.99
3. FY 21-22 OVER/UNDER RECOVERY (CALCULATED)	-175,753.24
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	650,029.52
5. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.0164

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	877,275.92
7. FY 21-22 OVER/UNDER RECOVERY (LINE 3)	-175,753.24
8. FY 23-24 ADJUSTED IND POOL (LINE 6 + LINE 7)	701,522.67
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	42,005,043.47
10. FY 23-24 RESTRICTED INDIRECT RATE (LINE 5)	0.0164
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	688,882.71
12. FY 23-24 OVER/UNDER RECOVER (LINE 8 - LINE 11)	12,639.96
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	889,915.88
14. CALCULATED FY 23-24 RESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.0212

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	39,319,249.42	0.00		1,546,846.72			37,772,402.70
PROGRAM 97 ACTIVITIES							
11 Board of Directors	239,421.40	0.00		0.00	215,948.40	23,473.00	
12 Superintendents Office	469,884.76	0.00		0.00		469,884.76	
13 Business Office	500,588.66	0.00		0.00		500,588.66	
14 Human Resources	199,383.47	0.00		0.00		199,383.47	
15 Public Relations	32,837.50	0.00			-0.50	32,838.00	
25 Pupil Management	0.00	0.00		0.00		0.00	
35 Pupil Safety	0.00	0.00		0.00		0.00	
61 Supervision	303,178.60	0.00		0.00		303,178.60	
62 Grounds Maintenance	201,686.55	0.00		0.00		201,686.55	
63 Operation of Buildings	1,138,853.58	0.00		0.00		1,138,853.58	
64 Maintenance	363,265.61	0.00		0.00		363,265.61	
65 Utilities	736,357.54	0.00		0.00		736,357.54	
67 Building and Property Security	30,219.01	0.00		0.00		30,219.01	
68 Insurance	285,854.00	0.00		0.00		285,854.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	571,693.22	0.00		0.00		571,693.22	
73 Printing	18,313.88	0.00		0.00		18,313.88	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	18,378.91	0.00		0.00		18,378.91	
83 Interest	7,082.00		7,082.00				
84 Principal	93,272.60		93,272.60				
85 Debt-Related Expenditures	94,627.63		0.00				
Total Program 97	5,304,898.92	94,627.63	100,354.60	0.00	215,947.90	4,893,968.79	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	44,624,148.34	94,627.63	100,354.60	1,546,846.72		4,893,968.79	37,772,402.70
Unallowable Costs					-215,947.90		215,947.90
Totals	44,624,148.34	94,627.63	100,354.60	1,546,846.72		4,893,968.79	37,988,350.60

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	4,659,319.96
2. FY 21-22 DIRECT EXPENDITURES	35,696,766.80
3. FY 21-22 OVER (UNDER) RECOVERY	-318,702.43
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	4,340,617.52
5. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.1216

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	4,893,968.79
7. FY 21-22 OVER (UNDER) RECOVERY (LINE 3)	-318,702.43
8. FY 23-24 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	4,575,266.35
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	37,988,350.60
10. FY 23-24 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1216
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,619,383.43
12. FY 23-24 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-44,117.07
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	4,849,851.71
14. CALCULATED FY 23-24 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.1277

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	17,936,899.39	16,070,440.00	295,210.00	1,571,249.39
02 Alternative Learning Experience (ALE)	827,973.89	827,973.89	0.00	0.00
03 Dropout Reengagement	143,935.10	143,935.10	0.00	0.00
31 Vocational-Basic, State	637,775.18	637,775.18	0.00	0.00
34 Middle School Career and Tech. Ed., State	45,512.34	45,512.34	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,304,898.92	4,080,810.00	7,057.00	1,217,031.92
09 Transition To Kindergarten	0.00	0.00	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	24,896,994.82	21,806,446.51	302,267.00	2,788,281.31
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	1,174,627.00	0.00	1,174,627.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	134,611.40	0.00	134,611.40	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	5,875,190.36	5,573,461.00	11,927.09	289,802.27
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	516,347.00	0.00	516,347.00	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	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	425,063.13	0.00	425,063.13	0.00
52 Other Title Grants Under ESEA, Federal	107,682.98	0.00	99,262.00	8,420.98
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	796,967.81	796,967.81	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	245,744.10	229,185.42	0.00	16,558.68
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	34,390.00	0.00	34,390.00	0.00
65 Transitional Bilingual, State	297,451.06	297,451.06	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	27,337.61	0.00	0.00	27,337.61
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	73,337.28	70,335.82	0.00	3,001.46
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	53,754.37	0.00	46,911.19	6,843.18
TOTAL OTHER INSTRUCTIONAL PROGRAMS	9,762,504.10	6,967,401.11	2,443,138.81	351,964.18
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 Early Learning	334,490.85	127,469.13	14,457.00	192,564.72
89 Other Community Services	276,627.79	0.00	0.00	276,627.79
98 School Food Services	1,291,853.49	25,733.20	917,723.25	348,397.04
99 Pupil Transportation	8,061,677.29	7,589,486.98	0.00	472,190.31
TOTAL OTHER PROGRAMS	9,964,649.42	7,742,689.31	932,180.25	1,289,779.86
TOTALS	44,624,148.34	36,516,536.93	3,677,586.06	4,430,025.35

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 22 - 23 Actual (A)	FY 23 - 24 Actual (B)
Preliminary FY 2023-2024 to FY 2022-2023 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.	5,561,151.36	5,875,190.36
2. Minus Revenue 7121 Payments From Other Districts.	125,312.80	59,814.36
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	11,097.05	11,927.09
4. Equals aggregate special education expenditures for resident special education students.	5,424,741.51	5,803,448.91
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.)		378,707.40
Preliminary FY 2023-2024 to FY 2022-2023 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	366.56	395.78
7. Expenditures per pupil (line 4/line 6).	14,799.05	14,663.32
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.)		-135.73
Preliminary Year-End Special Education Maintenance of Effort Test FY 2023-2024 to FY 2022-2023 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.	550,882.63	289,802.27
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.)		-261,080.36
11. Expenditures per pupil (line 9/line 6).	1,502.84	732.23
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.)		-770.61

Notes:

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

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages 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

					<u>Food Services Deficit Calculation</u>			
Description	Operation		FY 2023 - 24	FY 2022 - 23			FY 2023 - 24	FY 2022 - 23
Total Expenditures	+	(plus)	44,624,148.34	46,854,477.17	Total Program 98	+	1,291,853.49	1,274,121.38
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	304,834.62	290,473.19
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Early Learning	-	(minus)	334,490.85	354,540.35	Revenue 4198 (State)	-	25,733.20	12,977.70
Other Community Services	-	(minus)	276,627.79	282,481.08	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	1,291,853.49	1,274,121.38	Revenue 6198 (Fed)	-	807,418.53	713,872.03
Debt Service, Interest	-	(minus)	7,082.00	3,838.20	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	93,272.60	79,445.08	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	110,304.72	100,408.41
Capital Outlay, All Object 9	-	(minus)	94,627.63	369,979.26	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	7,056.91	6,910.45	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	3,616,994.92	3,543,951.44	TOTAL FOOD SERVICES DEFICIT		43,562.42	156,390.05
Food Service Deficit	+	(plus)	43,562.42	156,390.05	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	807,418.53	713,872.03	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)	110,304.72	100,408.41	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 (LL)	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD	+	(plus)	0.00	0.00				

Description	Operation	FY 2023 - 24	FY 2022 - 23
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 2023 - 24	FY 2022 - 23
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (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)	39,863,427.82	41,909,880.42

FY 2023 - 24/FY 2022 - 230.95

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

Description	Operation	FY 2023 - 24	FY 2022 - 23
Program 31, Vocational--Basic State	+ (plus)	637,775.18	798,764.64
Program 34, Middle School Career and Technical Education-State	+ (plus)	45,512.34	88,638.49
Program 38, Vocational--Federal	+ (plus)	0.00	11,562.99
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)	0.00	12,084.00
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	683,287.52	886,882.12
	FY 23-24 / 22-23		0.77

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.	2,591,394.74	2,588,341.88
Informational	1.516	GF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29.	985.23	657.40
Informational	1.516	GF revenue account 5400 is not equal to County Treasurer Cash File F-197 item 55.	0.00	327.83
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.	744,740.86	744,052.14
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 34-27-5.	-5.00	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-72-8.	-36.37	
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*	39,863,427.82	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.	3,483,638.21	3,480,154.35
Informational	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	21,599,229.05	3,951.10
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.	6,770.53	4,740.38

CAPITAL PROJECTS FUND
Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND				
Type	Number	Message	Amount 1	Amount 2
Informational	9.501	TVF revenue account 9900 is not equal to County Treasurer Cash File F-197 item 48.	0.00	119,070.00

PERMANENT FUND
Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND
Private Purpose Trust/Other Trust Fund: Cleared all edits