

Washougal School District No.112

FISCAL YEAR 2022-2023

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Washougal School District No.112

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Washougal School District School District No. 112 of Clark County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060; (a) established the total appropriation expenditure amount for each fund for the fiscal year; and (b) the budget for each fund represents the budget as adopted by the Board of Directors; and (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2022 through August 31, 2023.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/05/2022

Washougal School District No.112

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	50,030,080	789,603	6,486,500	936,721	292,338
Total Appropriation (Expenditures)	50,586,852	831,950	6,381,125	6,175,626	511,547
Other Financing Uses--Transfers Out (G.L. 536)	50,000	XXXXX	0	1,170,996	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-606,771	-42,347	105,375	-6,409,901	-219,209
Beginning Total Fund Balance	5,070,484	361,255	3,881,891	7,101,956	1,421,553
Ending Total Fund Balance	4,463,712	318,908	3,987,266	692,055	1,202,344

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	8,622,793	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	8,622,793	XXXXX	6,600,000	898,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Washougal School District No.112

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,876.98		2,992.00		2,813.00	
FTE Certificated Employees	215.083		221.252		219.832	
FTE Classified Employees	134.054		157.095		145.025	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	47,385,499		52,085,170		50,030,080	
Total Expenditures	47,818,891		52,135,269		50,586,852	
Total Beginning Fund Balance	5,907,871		4,521,129		5,070,484	
Total Ending Fund Balance	5,424,479		4,421,030		4,463,712	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	24,310,297	50.84	25,383,180	48.69	25,815,003	51.03
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	143,215	0.28
Special Education Instruction	7,699,581	16.10	8,018,147	15.38	7,779,749	15.38
Vocational Instruction	2,188,727	4.58	2,043,510	3.92	2,279,954	4.51
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,653,330	3.46	2,877,792	5.52	2,845,476	5.62
Other Instructional Programs	113,060	0.24	200,377	0.38	194,957	0.39
Community Services	742,976	1.55	604,095	1.16	553,618	1.09
Support Services	9,793,232	20.48	10,674,308	20.47	10,974,880	21.70
Total - Program Groups	47,818,891	100.00	52,135,269	100.00	50,586,852	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	25,336,374	52.98	28,205,283	54.10	27,377,852	54.12
Teaching Support	6,936,827	14.51	8,076,474	15.49	7,705,523	15.23
Other Supportive Activities	8,371,154	17.51	9,427,651	18.08	8,936,722	17.67
Building Administration	3,148,662	6.58	3,107,458	5.96	3,248,289	6.42
Central Administration	3,695,438	7.73	3,318,403	6.36	3,318,466	6.56
Total - Activity Groups	47,818,891	100.00	52,135,269	100.00	50,586,852	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	19,932,093	41.68	20,691,497	39.69	22,059,945	43.61
Classified Salaries	7,552,583	15.79	8,843,647	16.96	8,933,410	17.66
Employee Benefits and Payroll Taxes	11,970,796	25.03	12,042,828	23.10	12,282,874	24.28
Supplies, Instructional Resources and Noncapitalized Items	2,820,637	5.90	4,480,074	8.59	2,945,407	5.82
Purchased Services	5,437,691	11.37	5,872,268	11.26	4,308,776	8.52
Travel	9,248	0.02	123,055	0.24	54,040	0.11
Capital Outlay	95,843	0.20	81,900	0.16	2,400	0.00
Total - Objects	47,818,891	100.00	52,135,269	100.00	50,586,852	100.00

Washougal School District No.112

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	159.58	228.00	209.00
2. Grade 1	188.65	163.00	189.00
3. Grade 2	187.01	201.00	160.00
4. Grade 3	195.51	195.00	192.00
5. Grade 4	191.36	206.00	186.00
6. Grade 5	213.51	200.00	192.00
7. Grade 6	224.63	220.00	195.00
8. Grade 7	225.11	236.00	221.00
9. Grade 8	228.31	245.00	227.00
10. Grade 9	249.38	240.00	268.00
11. Grade 10	243.73	256.00	224.00
12. Grade 11 (excluding Running Start)	166.56	230.00	198.00
13. Grade 12 (excluding Running Start)	172.75	167.00	206.00
14. SUBTOTAL	2,646.09	2,787.00	2,667.00
15. Running Start	88.40	90.00	60.00
16. Dropout Reengagement Enrollment	10.20	9.00	5.00
17. ALE Enrollment	132.29	106.00	81.00
18. TOTAL K-12	2,876.98	2,992.00	2,813.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	215.08	221.25	219.832
2. General Fund FTE Classified Employees /4	134.05	157.10	145.025

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,036,948	7,589,300	8,242,751
2000 Local Nontax Support	382,472	475,050	1,444,753
3000 State, General Purpose	27,181,628	27,103,602	27,356,623
4000 State, Special Purpose	7,247,205	8,471,400	8,505,419
5000 Federal, General Purpose	3,153	0	0
6000 Federal, Special Purpose	4,002,845	7,063,822	3,200,538
7000 Revenues from Other School Districts	43,774	49,000	49,000
8000 Revenues from Other Entities	161,873	162,000	60,000
9000 Other Financing Sources	1,325,601	1,170,996	1,170,996
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	47,385,499	52,085,170	50,030,080
EXPENDITURES			
00 Regular Instruction	24,310,297	25,383,180	25,815,003
10 Federal Special Purpose Funding	1,317,690	2,333,860	143,215
20 Special Education Instruction	7,699,581	8,018,147	7,779,749
30 Vocational Education Instruction	2,188,727	2,043,510	2,279,954
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,653,330	2,877,792	2,845,476
70 Other Instructional Programs	113,060	200,377	194,957
80 Community Services	742,976	604,095	553,618
90 Support Services	9,793,232	10,674,308	10,974,880
B. TOTAL EXPENDITURES	47,818,891	52,135,269	50,586,852
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	50,000	50,000	50,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-483,392	-100,098	-606,771
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	288,278	191,259	233,188
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	94,856	61,096	75,423
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	564,395	439,908	60,816
G.L.890 Unassigned Fund Balance	2,263,216	1,079,367	1,644,941
G.L.891 Unassigned to Minimum Fund Balance Policy	2,697,127	2,749,499	3,056,116
F. TOTAL BEGINNING FUND BALANCE	5,907,871	4,521,129	5,070,484
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	121,651	191,259	150,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	288,264	61,096	40,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	479,385	439,908	225,000
G.L.890 Unassigned Fund Balance	1,785,679	979,268	992,596
G.L.891 Unassigned to Minimum Fund Balance Policy	2,749,499	2,749,499	3,056,116
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,424,479	4,421,030	4,463,712

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Washougal School District No.112

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	7,031,052	7,589,300	8,242,751
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	5,896	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,036,948	7,589,300	8,242,751
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	6,381	0	13,500
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	27,629	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	1,927	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	83,721	380,050	279,500
2298 School Food Services, Sales of Goods, Supplies and Svcs	19,437	30,000	901,753
2300 Investment Earnings	44,974	35,000	15,000
2400 Interfund Loan Interest Earnings	9,769	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	23,194	15,000	15,000
2600 Fines and Damages	6,270	0	7,000
2700 Rentals and Leases	7,205	0	18,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	151,965	15,000	195,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	382,472	475,050	1,444,753
STATE, GENERAL PURPOSE			
3100 Apportionment	26,377,720	26,392,710	26,567,854
3121 Special Education--General Apportionment	744,697	710,892	788,769
3300 Local Effort Assistance	34,768	0	0
3600 State Forests	24,443	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	27,181,628	27,103,602	27,356,623
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,634,952	4,143,513	4,204,853
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	731,077	644,227	671,711
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	110,546	1,287,512	1,287,512
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	116,316	126,666	203,132
4174 Highly Capable	84,913	88,678	88,211
4188 Childcare	0	0	0
4198 School Food Services	0	11,811	0
4199 Transportation--Operations	1,559,822	1,968,993	2,050,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	9,581	0	0
4322 Special Education-Infants and Toddlers-State	0	200,000	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	7,247,205	8,471,400	8,505,419

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	3,101	0	0
5500 Federal Forests	51	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	3,153	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	386,813
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	1,418,172	141,837	0
6113 Federal Special Purpose-ESSER III	5,749	2,158,787	0
6114 Federal Special Purpose ESSER III Learning Loss	33,339	494,575	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	773,522	1,353,593	1,453,593
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	490,570	644,227	499,950
6152 School Improve, Fed Other Title Grants under ESEA, Fed	92,000	109,228	109,228
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	7,200	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	271,129	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	6,505	0	0
6198 School Food Services	619,966	1,907,955	457,234
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	159,377	175,000	175,000
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	30,730	10,000	15,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	94,586	68,620	103,720
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,002,845	7,063,822	3,200,538

REVENUES FROM OTHER SCHOOL DISTRICTS

Washougal School District No.112

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	4,975	6,000	6,000
7301 Nonhigh Participation	38,799	43,000	43,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	43,774	49,000	49,000

REVENUES FROM OTHER ENTITIES

8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	161,873	162,000	60,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	161,873	162,000	60,000

OTHER FINANCING SOURCES

9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	1,325,601	1,170,996	1,170,996
9000 TOTAL OTHER FINANCING SOURCES	1,325,601	1,170,996	1,170,996
TOTAL REVENUES AND OTHER FINANCING SOURCES	47,385,499	52,085,170	50,030,080

Washougal School District No.112

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	23,312,553	24,594,545	25,099,476
02 Alternative Learning Experience	815,427	624,973	671,620
03 Basic Education - Dropout Reengagement	182,316	163,662	43,907
00 TOTAL REGULAR INSTRUCTION	24,310,297	25,383,180	25,815,003
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	1,278,602	0	0
13 Federal Special Purpose - ESSER III	5,749	1,898,838	0
14 Federal Special Purpose ESSER III Learning Loss	33,339	435,022	143,215
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,317,690	2,333,860	143,215
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,908,769	7,114,663	7,087,329
22 Special Education, Infants and Toddlers, State	17,147	200,000	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	773,664	703,484	692,420
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	7,699,581	8,018,147	7,779,749
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,844,366	1,688,831	1,907,767
34 Middle School Career and Technical Education, State	344,361	354,679	372,187
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,188,727	2,043,510	2,279,954
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Washougal School District No.112

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	482,525	621,002	591,294
52 Other Title Grants under ESEA-Federal	90,302	99,133	141,975
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	842,953	722,568	658,520
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	74,452	1,272,554	1,271,539
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	7,118	0	0
65 Transitional Bilingual, State	155,980	162,535	182,148
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,653,330	2,877,792	2,845,476
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	93,362	87,173	94,677
76 Targeted Assistance	1,184	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	18,514	113,204	100,280
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	113,060	200,377	194,957
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	52,915	0	0
89 Other Community Services	690,061	604,095	553,618

Washougal School District No.112

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	742,976	604,095	553,618
SUPPORT SERVICES			
97 District-wide Support	6,614,065	6,395,991	6,658,814
98 School Food Services	1,459,224	2,304,019	2,010,202
99 Pupil Transportation	1,719,942	1,974,298	2,305,864
90 TOTAL SUPPORT SERVICES	9,793,232	10,674,308	10,974,880
TOTAL PROGRAM EXPENDITURES	47,818,891	52,135,269	50,586,852

Washougal School District No.112
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 Basic Education	25,099,476	110,800		14,682,422	2,617,845	6,285,359	377,952	1,010,098	15,000	0
02 ALE	671,620	100		389,993	29,411	156,528	1,700	93,888	0	0
03 Basic Education - Dropout Reengagement	43,907	0		0	0	0	0	43,907	0	0
TOTAL REGULAR INSTRUCTION	25,815,003	110,900		15,072,415	2,647,256	6,441,887	379,652	1,147,893	15,000	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	143,215	0		43,605	0	15,726	0	83,884	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	143,215	0		43,605	0	15,726	0	83,884	0	0
21 Sp Ed, Sup, St	7,087,329	0		2,816,390	1,385,053	1,936,176	51,850	897,860	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	692,420	0		473,790	33,089	185,541	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Washougal School District No.112

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	7,779,749	0		3,290,180	1,418,142	2,121,717	51,850	897,860	0	0
31 Voc, Basic, St	1,907,767	2,000		1,245,945	53,326	476,041	59,605	50,350	18,100	2,400
34 MidSchCar/Tec	372,187	2,700		229,146	5,591	80,880	30,000	19,670	4,200	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,279,954	4,700		1,475,091	58,917	556,921	89,605	70,020	22,300	2,400
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	591,294	3,000		362,414	0	123,165	60,000	41,715	1,000	0
52 Other Title Grants under ESEA-Federal	141,975	0	0	83,528	0	28,697	0	15,600	14,150	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	658,520	0		486,055	6,683	164,800	982	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Washougal School District No.112

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
58 Sp/Plt Pgm, St	1,271,539	0		706,851	0	167,681	392,007	5,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	182,148	0		98,283	28,479	55,386	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,845,476	3,000	0	1,737,131	35,162	539,729	452,989	62,315	15,150	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	94,677	0		0	68,099	26,578	0	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	100,280	400		0	0	0	99,290	0	590	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	194,957	400		0	68,099	26,578	99,290	0	590	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	0	0		0	0	0	0	0	0	0

Washougal School District No.112

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
89 Othr Comm Srv	553,618	0	0	0	356,177	174,558	14,996	7,887	0	0
TOTAL COMMUNITY SERVICES	553,618	0	0	0	356,177	174,558	14,996	7,887	0	0
97 Distwide Suppt	6,658,814	0	0	422,526	2,465,323	1,169,677	759,995	1,840,293	1,000	0
98 Schl Food Serv	2,010,202	0	0	18,997	809,507	571,918	609,780	0	0	0
99 Pupil Transp	2,305,864	0	-119,000	0	1,074,827	664,163	487,250	198,624	0	0
TOTAL SUPPORT SERVICES	10,974,880	0	-119,000	441,523	4,349,657	2,405,758	1,857,025	2,038,917	1,000	0
OBJECT TOTALS	50,586,852	119,000	-119,000	22,059,945	8,933,410	12,282,874	2,945,407	4,308,776	54,040	2,400

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

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	64,053	0		46,960	0	17,093	0	0	0	0
22 Lrn Resrc	738,899	0		369,865	141,853	223,175	4,006	0	0	0
23 Princ Off	3,067,569	0		1,641,776	612,219	813,574	0	0	0	0
24 Guid/Coun	1,492,195	0		845,657	239,271	407,267	0	0	0	0
25 Pupil M/S	635,376	0		0	350,125	255,251	30,000	0	0	0
26 Health	640,280	0		0	179,157	111,484	0	349,639	0	0
27 Teaching	16,392,562	13,800		11,251,175	333,668	4,094,927	121,477	577,515	0	0
28 Extracur	809,729	97,000		45,249	545,866	97,614	2,500	6,500	15,000	0
29 Pmt to SD	0							0		
31 InstProDev	530,796	0		358,406	0	130,903	1,887	39,600	0	0
32 Inst Tech	211,523	0			150,582	60,941	0	0	0	0
33 Curriculum	346,008	0		0	65,104	25,978	218,082	36,844	0	0
34 Prof Lrng St	170,486	0		123,334		47,152	0	0	0	0
Total	25,099,476	110,800		14,682,422	2,617,845	6,285,359	377,952	1,010,098	15,000	0
FTE Program Staff				152.049	37.054					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	180,720	0		136,403	0	44,317	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	8,156	0		0	5,000	3,156	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	479,439	100		251,216	24,411	108,124	1,700	93,888	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	3,305	0		2,374		931	0	0	0	0
Total	671,620	100		389,993	29,411	156,528	1,700	93,888	0	0
FTE Program Staff				3.965	0.646					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	43,907	0		0	0	0	0	43,907	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	43,907	0		0	0	0	0	43,907	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

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	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

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	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	143,215	0		43,605	0	15,726	0	83,884	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	143,215	0		43,605	0	15,726	0	83,884	0	0
FTE Program Staff				0.480						

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

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	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

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	262,506	0		148,077	41,278	66,851	1,000	5,300	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	1,182,080	0		678,153	110,620	301,157	12,000	80,150	0	0
27 Teaching	5,434,289	0		1,856,801	1,233,155	1,522,073	11,350	810,910	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	147,520	0		108,230	0	36,290	1,500	1,500	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	26,000	0		0	0	0	26,000	0	0	0
34 Prof Lrng St	34,934	0		25,129		9,805	0	0	0	0
Total	7,087,329	0		2,816,390	1,385,053	1,936,176	51,850	897,860	0	0
FTE Program Staff				30.753	29.810					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	640,029	0		473,790	0	166,239	0	0	0	0
27 Teaching	52,391	0		0	33,089	19,302	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	692,420	0		473,790	33,089	185,541	0	0	0	0
FTE Program Staff				4.713	0.537					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

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	155,954	0		113,980	0	34,974	4,000	0	3,000	0
22 Lrn Resrc	6,500	0		0	0	0	0	6,500	0	0
24 Guid/Coun	178,820	0		79,538	47,145	52,137	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,485,684	2,000		1,020,929	0	380,850	55,605	23,900	0	2,400
28 Extracur	25,113	0		23,165	0	1,948	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	35,050	0		0	0	0	0	19,950	15,100	0
32 Inst Tech	8,963	0			6,181	2,782	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	11,683	0		8,333		3,350	0	0	0	0
Total	1,907,767	2,000		1,245,945	53,326	476,041	59,605	50,350	18,100	2,400
FTE Program Staff				12.909	0.933					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

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	24,826	0		18,997	0	5,829	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	8,317	0		0	5,591	2,726	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	314,397	2,700		205,450	0	71,377	30,000	4,670	200	0
28 Extracur	2,990	0		2,758	0	232	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	19,000	0		0	0	0	0	15,000	4,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	2,657	0		1,941		716	0	0	0	0
Total	372,187	2,700		229,146	5,591	80,880	30,000	19,670	4,200	0
FTE Program Staff				2.201	0.100					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

Washougal School District No.112

OBJECTS OF EXPENDITURE

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

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	0		0	0	0	0	0	0	0
21 Supv Inst	219,351	0		159,030	0	53,706	0	6,615	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	83,100	3,000		0	0	0	60,000	20,100	0	0
29 Pmt to SD	0							0		
31 InstProDev	288,843	0		203,384	0	69,459	0	15,000	1,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	591,294	3,000		362,414	0	123,165	60,000	41,715	1,000	0
FTE Program Staff				4.185						

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

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	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	28,300	0		0	0	0	0	14,150	14,150	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	113,675	0		83,528	0	28,697	0	1,450	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	141,975	0	0	83,528	0	28,697	0	15,600	14,150	0
FTE Program Staff				1.029						

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	588,994	0		434,497	6,683	146,832	982	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	65,632	0		48,682	0	16,950	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	3,894	0		2,876		1,018	0	0	0	0
Total	658,520	0		486,055	6,683	164,800	982	0	0	0
FTE Program Staff				4.435	0.077					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,266,539	0		706,851	0	167,681	392,007	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,000	0		0	0	0	0	5,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,271,539	0		706,851	0	167,681	392,007	5,000	0	0
FTE Program Staff				0.000						

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

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	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	180,888	0		97,363	28,479	55,046	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	1,260	0		920		340	0	0	0	0
Total	182,148	0		98,283	28,479	55,386	0	0	0	0
FTE Program Staff				0.988	0.646					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

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	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	94,677	0		0	68,099	26,578	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	94,677	0		0	68,099	26,578	0	0	0	0
FTE Program Staff					1.000					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	4,837	0		0	0	0	4,837	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	94,853	400		0	0	0	94,453	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	590	0		0	0	0	0	0	590	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	100,280	400		0	0	0	99,290	0	590	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

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	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 88 - Child Care

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	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

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	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	553,618	0	0	0	356,177	174,558	14,996	7,887	0	0
Total	553,618	0	0	0	356,177	174,558	14,996	7,887	0	0
FTE Program Staff					5.521					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

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	113,971	0			0	0	1,000	112,971	0	0
12 Supt Off	423,605	0		254,225	52,243	89,637	4,000	23,500	0	0
13 Busns Off	738,899	0		0	525,956	171,278	18,350	23,315	0	0
14 HR	465,940	0		168,301	149,011	104,916	5,000	38,712	0	0
15 Pblc Rltn	85,815	0		0	0	0	2,500	83,315	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	267,405	0		0	179,832	67,073	0	20,500	0	0
62 Grnd Mnt	203,819	0			134,520	57,941	6,358	5,000	0	0
63 Oper Bldg	1,469,069	0			934,371	496,698	35,000	3,000	0	0
64 Maintnce	938,192	0	0		203,818	87,321	71,000	576,053	0	0
65 Utilities	544,857	0	0		0	0	0	544,857	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	155,724	0					0	155,724		0
72 Info Sys	1,178,713	0	0	0	238,029	73,667	613,391	252,626	1,000	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	70,909	0	0	0	47,543	21,146	1,500	720	0	0
75 Mtr Pool	1,896	0	0	0	0	0	1,896	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	6,658,814	0	0	422,526	2,465,323	1,169,677	759,995	1,840,293	1,000	0
FTE Program Staff				2.000	35.312					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	224,571	0		18,997	140,843	64,731	0	0	0	0
42 Food	601,780	0					601,780	0		
44 Operation	1,183,851	0			668,664	507,187	8,000	0	0	0
49 Transfers	0		0							
Total	2,010,202	0	0	18,997	809,507	571,918	609,780	0	0	0
FTE Program Staff				0.125	16.505					

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	271,570	0		0	182,132	81,488	1,750	6,200	0	0
52 Operation	1,583,472	0			636,509	478,263	434,500	34,200	0	0
53 Maintnce	414,098	0			256,186	104,412	51,000	2,500	0	0
56 Insurance	155,724							155,724		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-119,000		-119,000							
Total	2,305,864	0	-119,000	0	1,074,827	664,163	487,250	198,624	0	0
FTE Program Staff					16.884					

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR, LIBRARY MEDIA SPECIALIST, ELEMENTARY PRINCIPAL, SECONDARY PRINCIPAL, and COUNSELOR.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS, OTHER TEACHER SUPPLEMENTAL NOT TIME, ELEMENTARY SPECIALIST TEACHER, etc.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like COMMUNICATIONS DISORDER SPECIALIST, PSYCHOLOGIST, and various TEACHER roles, ending with PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like SECONDARY PRINCIPAL and OTHER SUPPORT PERSONNEL with their respective rates and salaries.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Includes a row with zeros and a note: **** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include 14-31-400, 14-31-401, and summary rows for ACTIVITY CODE 31 TOTAL and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR, OCCUPATIONAL THERAPIST, COMMUNICATIONS DISORDER SPECIALIST, PSYCHOLOGIST, and various TEACHER roles.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include 21-34-400, 21-34-430, 21-34-450, and totals for ACTIVITY CODE 34 and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-430	OCCUPATIONAL THERAPIST	0.799	74,576	74,576	74,545.68	59,562	59,562	0
24-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,817	7,817	0
24-26-460	PSYCHOLOGIST	3.914	102,258	79,215	95,986.71	375,692	375,692	0
24-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	30,719	30,719	0
ACTIVITY CODE 26 TOTAL		4.713				473,790	473,790	0
PROGRAM TOTAL		4.713				473,790	473,790	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 130, 131, 21, 24, 27, 28, 34, and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 34-21-130, 34-21-131, 34-27-320, 34-27-321, 34-28-321, and 34-34-320, along with their respective titles and salary data.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR and COUNSELOR with their respective rates and salaries.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include 52-31-331, 52-31-400, 52-31-401, and summary rows for ACTIVITY CODE 31 TOTAL and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like ELEMENTARY HOMEROOM TEACHER, OTHER TEACHER, and SPECIALIST TEACHER with their respective rates and salaries.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include 58-27-311 (ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME), 58-27-322 (SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS), and summary rows for ACTIVITY CODE 27 TOTAL and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 65-27-330, 65-27-331, 65-34-330 and their respective totals.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY
RATE

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Includes a row with zeros and a note: **** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Includes a row with zeros for state and local salaries.

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like SUPERINTENDENT and DEPUTY/ASSISTANT SUPERINTENDENT with their respective rates and totals.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR and SUPPLEMENTAL NOT TIME, with a total for ACTIVITY CODE 41 and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ RATE RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include various activity codes (01-22-910 to 01-32-980) and their corresponding salary details.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-33-940	OFFICE/CLERICAL	1.000	2,080.00	31.30	31.30	31.30	65,104	65,104	0
ACTIVITY CODE 33 TOTAL		1.000					65,104	65,104	0
PROGRAM TOTAL		37.054					2,617,845	1,794,786	823,060

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-25-940	OFFICE/CLERICAL	0.092	192.00	26.04	26.04	26.04	5,000	5,000	0
ACTIVITY CODE 25 TOTAL		0.092					5,000	5,000	0
02-27-910	AIDES	0.554	1,152.00	21.19	21.19	21.19	24,411	24,411	0
ACTIVITY CODE 27 TOTAL		0.554					24,411	24,411	0
PROGRAM TOTAL		0.646					29,411	29,411	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Includes a row with zeros for state and local salaries.

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Content includes '**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****' and three rows of zeros.

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	0.750	1,560.00	26.46	26.46	26.46	41,278	41,278	0
ACTIVITY CODE 21 TOTAL		0.750					41,278	41,278	0
21-26-910	AIDES	1.633	3,395.25	33.24	31.93	32.58	110,620	110,620	0
ACTIVITY CODE 26 TOTAL		1.633					110,620	110,620	0
21-27-910	AIDES	27.427	57,043.50	30.44	0.72	21.62	1,233,155	1,233,155	0
ACTIVITY CODE 27 TOTAL		27.427					1,233,155	1,233,155	0
PROGRAM TOTAL		29.810					1,385,053	1,385,053	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-910	AIDES	0.537	1,116.00	29.65	29.65	29.65	33,089	33,089	0
ACTIVITY CODE 27 TOTAL		0.537					33,089	33,089	0
PROGRAM TOTAL		0.537					33,089	33,089	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-24-940	OFFICE/CLERICAL	0.835	1,734.20	27.79	27.01	27.19	47,145	47,145	0
ACTIVITY CODE 24 TOTAL		0.835					47,145	47,145	0
31-32-980	TECHNICAL	0.098	203.52	30.37	30.37	30.37	6,181	6,181	0
ACTIVITY CODE 32 TOTAL		0.098					6,181	6,181	0
PROGRAM TOTAL		0.933					53,326	53,326	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-24-940	OFFICE/CLERICAL	0.100	207.00	27.01	27.01	27.01	5,591	5,591	0
ACTIVITY CODE 24 TOTAL		0.100					5,591	5,591	0
PROGRAM TOTAL		0.100					5,591	5,591	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include 55-27-910 AIDES, ACTIVITY CODE 27 TOTAL, and PROGRAM TOTAL.

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-27-910	AIDES	0.646	1,344.00	21.19	21.19	21.19	28,479	28,479	0
ACTIVITY CODE 27 TOTAL		0.646					28,479	28,479	0
PROGRAM TOTAL		0.646					28,479	28,479	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-980	TECHNICAL	1.000	2,080.00	32.74	32.74	32.74	68,099	68,099	0
ACTIVITY CODE 27 TOTAL		1.000					68,099	68,099	0
PROGRAM TOTAL		1.000					68,099	68,099	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Includes text: **** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include AIDES, OFFICE/CLERICAL, PROFESSIONAL, and totals for ACTIVITY CODE 91 and PROGRAM TOTAL.

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include various activity codes such as 97-12-940, 97-13-940, 97-13-960, 97-14-940, 97-61-990, 97-62-970, 97-62-973, 97-63-970, 97-64-920, 97-64-923, 97-72-980, 97-72-990, and 97-74-970, along with their respective titles and salary details.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-74-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	135	0	135
ACTIVITY CODE 74 TOTAL		0.750					47,543	47,408	135
PROGRAM TOTAL		35.312					2,465,323	1,479,080	986,243

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	0.981	2,040.00	26.85	26.85	26.85	54,774	54,774	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	39.94	0.00	41.38	86,069	86,069	0
ACTIVITY CODE 41 TOTAL		1.981					140,843	140,843	0
98-44-940	OFFICE/CLERICAL	0.199	414.00	27.01	27.01	27.01	11,182	11,182	0
98-44-970	SERVICE WORKERS	14.325	29,800.00	30.39	18.75	22.06	657,437	657,437	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	45	0	45
ACTIVITY CODE 44 TOTAL		14.524					668,664	668,619	45
PROGRAM TOTAL		16.505					809,507	809,462	45

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	1.446	3,006.00	31.08	30.06	30.44	91,493	91,493	0
99-51-990	DIRECTOR/SUPERVISOR	0.842	1,752.00	51.73	51.73	51.73	90,639	90,639	0
ACTIVITY CODE 51 TOTAL		2.288					182,132	182,132	0
99-52-950	OPERATORS	11.273	23,452.80	28.64	26.56	27.14	636,509	636,509	0
ACTIVITY CODE 52 TOTAL		11.273					636,509	636,509	0
99-53-950	OPERATORS	3.323	6,912.00	41.96	26.05	37.06	256,186	256,186	0
ACTIVITY CODE 53 TOTAL		3.323					256,186	256,186	0
PROGRAM TOTAL		16.884					1,074,827	1,074,827	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Washougal School District No.112

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	85,627	XXXXX	119,000	XXXXX	119,000	XXXXX
(1) Credit Transfers	-85,627	XXXXX	-119,000	XXXXX	-119,000	XXXXX
(2) Certificated Salaries	19,932,093	41.68	20,691,497	39.69	22,059,945	43.61
(3) Classified Salaries	7,552,583	15.79	8,843,647	16.96	8,933,410	17.66
(4) Employee Benefits and Payroll Taxes	11,970,796	25.03	12,042,828	23.10	12,282,874	24.28
(5) Supplies and Materials	2,820,637	5.90	4,480,074	8.59	2,945,407	5.82
(7) Purchased Services	5,437,691	11.37	5,872,268	11.26	4,308,776	8.52
(8) Travel	9,248	0.02	123,055	0.24	54,040	0.11
(9) Capital Outlay	95,843	0.20	81,900	0.16	2,400	0.00
TOTAL EXPENDITURES	47,818,891	100.00	52,135,269	100.00	50,586,852	100.00

Washougal School District No.112

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	24,838,019	51.94	27,311,563	52.39	26,540,020	52.46
28 Extracur	482,470	1.01	893,720	1.71	837,832	1.66
29 Pmt to SD	15,884	0.03	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	25,336,374	52.98	28,205,283	54.10	27,377,852	54.12
TEACHING SUPPORT						
22 Lrn Resrc	855,064	1.79	719,232	1.38	750,236	1.48
24 Guid/Coun	1,753,450	3.67	1,777,728	3.41	1,679,332	3.32
25 Pupil M/S	455,091	0.95	502,066	0.96	643,532	1.27
26 Health	2,083,378	4.36	2,237,494	4.29	2,462,389	4.87
31 InstProDev	1,124,709	2.35	1,832,044	3.51	1,349,321	2.67
32 Inst Tech	236,230	0.49	261,599	0.50	220,486	0.44
33 Curriculum	428,905	0.90	529,565	1.02	372,008	0.74
34 Prof Lrng St	330,437	0.69	216,746	0.42	228,219	0.45
TOTAL TEACHING SUPPORT	6,936,827	14.51	8,076,474	15.49	7,705,523	15.23
OTHER SUPPORT ACTIVITIES						
42 Food	338,526	0.71	1,094,200	2.10	601,780	1.19
44 Operation	986,475	2.06	1,114,732	2.14	1,183,851	2.34
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,057,824	2.21	1,264,443	2.43	1,583,472	3.13
53 Maintnce	308,916	0.65	368,513	0.71	414,098	0.82
56 Insurance	135,287	0.28	162,927	0.31	155,724	0.31
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-81,994	-0.17	-119,000	-0.23	-119,000	-0.24
62 Grnd Mnt	229,142	0.48	192,818	0.37	203,819	0.40
63 Oper Bldg	1,465,556	3.06	1,599,260	3.07	1,469,069	2.90
64 Maintnce	593,158	1.24	907,161	1.74	938,192	1.85
65 Utilities	712,448	1.49	720,518	1.38	544,857	1.08
67 Bldg Secu	43,995	0.09	53,000	0.10	0	0.00
68 Insurance	132,287	0.28	162,926	0.31	155,724	0.31
72 Info Sys	1,654,508	3.46	1,264,737	2.43	1,178,713	2.33
73 Printing	0	0.00	0	0.00	0	0.00

Washougal School District No.112

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	68,415	0.14	67,510	0.13	70,909	0.14
75 Mtr Pool	1,415	0.00	0	0.00	1,896	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	725,197	1.52	573,906	1.10	553,618	1.09
TOTAL OTHER SUPPORT ACTIVITIES	8,371,154	17.51	9,427,651	18.08	8,936,722	17.67
UNIT ADMINISTRATION						
23 Princ Off	3,148,662	6.58	3,107,458	5.96	3,248,289	6.42
TOTAL UNIT ADMINISTRATION	3,148,662	6.58	3,107,458	5.96	3,248,289	6.42
CENTRAL ADMINISTRATION						
11 Bd of Dir	137,189	0.29	66,726	0.13	113,971	0.23
12 Supt Off	514,740	1.08	470,858	0.90	423,605	0.84
13 Busns Off	748,944	1.57	750,339	1.44	738,899	1.46
14 HR	598,941	1.25	467,978	0.90	465,940	0.92
15 Pblc Rltn	105,883	0.22	117,845	0.23	85,815	0.17
21 Supv Inst	1,079,351	2.26	912,212	1.75	726,690	1.44
41 Supervisn	152,122	0.32	125,276	0.24	224,571	0.44
51 Supervisn	299,909	0.63	297,415	0.57	271,570	0.54
61 Supv Bldg	58,360	0.12	109,754	0.21	267,405	0.53
TOTAL CENTRAL ADMINISTRATION	3,695,438	7.73	3,318,403	6.36	3,318,466	6.56
TOTAL EXPENDITURES	47,818,891	100.00	52,135,269	100.00	50,586,852	100.00

Washougal School District No.112

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	7,984,068	0	7,984,068	46.00	3,672,671
Spring 2023	8,622,793	0	8,622,793	53.00	4,570,080
1100 TOTAL LOCAL TAXES:					8,242,751

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Washougal School District No.112

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Washougal School District No.112

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	164.375	74.77	34.653	23.89
28 Extracurricular	0.000	0.00	1.630	1.12
TOTAL TEACHING ACTIVITIES	164.375	74.77	36.283	25.02
TEACHING SUPPORT				
22 Learning Resources	3.914	1.78	2.840	1.96
24 Guidance and Counseling	9.996	4.55	4.603	3.17
25 Pupil Management and Safety	0.000	0.00	6.904	4.76
26 Health/Related Services	12.051	5.48	5.083	3.50
31 InstProDev	9.599	4.37	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	2.422	1.67
33 Curriculum	0.000	0.00	1.000	0.69
34 Professional Learning - State	1.940	0.88	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	37.500	17.06	22.852	15.76
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	14.524	10.01
52 Operations	XXXXX	XXXXX	11.273	7.77
53 Maintenance	XXXXX	XXXXX	3.323	2.29
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	1.38
63 Operation of Buildings	XXXXX	XXXXX	16.709	11.52
64 Maintenance	XXXXX	XXXXX	3.000	2.07
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	2.024	1.40
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.750	0.52
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	5.521	3.81
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	59.124	40.77

Washougal School District No.112

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	12.000	5.46	10.918	7.53
TOTAL UNIT ADMINISTRATION	12.000	5.46	10.918	7.53
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.45	0.692	0.48
13 Business Office	0.000	0.00	6.137	4.23
14 Human Resources	1.000	0.45	2.000	1.38
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	3.832	1.74	0.750	0.52
41 Supervision - Nutrition Services	0.125	0.06	1.981	1.37
51 Supervision - Transportation	0.000	0.00	2.288	1.58
61 Supervision - Building	0.000	0.00	2.000	1.38
TOTAL CENTRAL ADMINISTRATION	5.957	2.71	15.848	10.93
TOTAL FTE STAFF	219.832	100.00	145.025	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Washougal School District No.112
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes).

Washougal School District No.112
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	275,153	252,305	318,908

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Washougal School District No.112

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,140,690	6,284,875	6,476,500
2000 Local Nontax Support	26,020	20,000	10,000
3000 State, General Purpose	30,758	0	0
5000 Federal, General Purpose	1,343	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,198,811	6,304,875	6,486,500
EXPENDITURES			
Matured Bond Expenditures	3,830,000	4,180,000	4,520,000
Interest on Bonds	2,175,500	2,015,975	1,851,125
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	10,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	6,005,500	6,205,975	6,381,125
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	193,311	98,900	105,375
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,589,396	3,705,504	3,881,891
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,589,396	3,705,504	3,881,891
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,782,707	3,804,404	3,987,266
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Washougal School District No.112

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,782,707	3,804,404	3,987,266

Washougal School District No.112

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	6,130,239	6,284,875	6,476,500
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	10,450	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,140,690	6,284,875	6,476,500
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	26,020	20,000	10,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	26,020	20,000	10,000
STATE, GENERAL PURPOSE			
3600 State Forests	30,758	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	30,758	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	1,154	0	0
5500 Federal Forests	189	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,343	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Washougal School District No.112

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,198,811	6,304,875	6,486,500

Washougal School District No.112

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	6,475,000	0	6,475,000	46.00	2,978,500
Spring 2023	6,600,000	0	6,600,000	53.00	3,498,000
1100 TOTAL LOCAL TAXES:					6,476,500

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Washougal School District No.112
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
06-24-2015	28,650,000	25,785,000
11-15-2016	24,950,000	19,805,000
TOTAL VOTED BONDS	53,600,000	45,590,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
TOTAL ALL BONDS	53,600,000	45,590,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Washougal School District No.112
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Washougal School District No.112
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -), ENDING FUND BALANCE, and G.L.810-890.

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Washougal School District No.112**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Washougal School District No.112

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	836,812	845,325	876,140
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,414	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	838,226	845,325	876,140
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	59,543	10,537	10,581
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	451,690	28,000	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	511,233	38,537	10,581
STATE, GENERAL PURPOSE			
3600 State Forests	4,243	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	4,243	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0

Washougal School District No.112

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	156	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	156	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Washougal School District No.112

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	-113,736	0	0
9901 Transfers (local resources)	50,000	50,000	50,000
9000 TOTAL OTHER FINANCING SOURCES	-63,736	50,000	50,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,290,122	933,862	936,721

Washougal School District No.112

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	870,000	0	870,000	46.00	400,200
Spring 2023	898,000	0	898,000	53.00	475,940
1100 TOTAL LOCAL TAXES:					876,140

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Washougal School District No.112

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2022-2023

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
DDC HVAC Controls	450,000	0	450,000	0	0	0	0	0	0
WHS Turf Replacement	562,470	0	562,470	0	0	0	0	0	0
Future Building Site	1,715,755	1,200,000	515,755	0	0	0	0	0	0
Modular Construction	1,000,000	0	1,000,000	0	0	0	0	0	0
Maintenance Facilities	1,400,000	0	1,400,000	0	0	0	0	0	0
Technology Infrastructure	1,000,000	0	0	0	1,000,000	0	0	0	0
Districtwide	47,401	0	47,401	0	0	0	0	0	0
TOTAL EXPENDITURES	6,175,626	1,200,000	3,975,626	0	1,000,000	0	0	0	0

Washougal School District No.112
 SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Washougal School District No.112
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Washougal School District No.112

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Washougal School District No.112

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	9,768	5,631	7,108
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	251,665	201,276	285,230
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	9,813	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Washougal School District No.112

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	271,246	206,907	292,338
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	271,246	206,907	292,338
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	464,699	0	511,547
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	464,699	0	511,547
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-193,453	206,907	-219,209
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,257,694	1,126,233	1,421,553
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,257,694	1,126,233	1,421,553
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,064,241	1,333,140	1,202,344
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Washougal School District No.112

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,064,241	1,333,140	1,202,344

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Washougal School District No.112

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0	0	0.00	0
Spring 2023	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Washougal School District No.112

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.
 2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment
 3/ Budget as part of 91 Principal or 92 Interest, as appropriate.
 4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Washougal School District No. 112

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	5,008,622.00	7,087,329.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	1,453,593.00	692,420.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	499,950.00	591,294.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	454,500.00	553,618.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	1,462,707.00	2,010,202.00
Informational	1.800	For Program-Activity-Duty Code [01-24-400], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$45,455.	14,076.00	
Informational	1.800	For Program-Activity-Duty Code [01-27-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$45,455.	18,000.00	
Informational	1.800	For Program-Activity-Duty Code [21-27-320], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$45,455.	40,000.00	
Informational	1.800	For Program-Activity-Duty Code [51-31-400], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$45,455.	8,181.00	
Informational	1.800	For Program-Activity-Duty Code [52-31-400], the minimum salary entered on the certificated salary exhibit should be greater than or equal to \$45,455.	8,181.00	
Informational	1.801	For Program-Activity-Duty Code [01-21-130], the average salary should be less than the high or equal to or greater than the low.	96,032.71	
Informational	1.801	For Program-Activity-Duty Code [51-31-420], the average salary should be less than the high or equal to or greater than the low.	81,662.57	
Informational	1.801	For Program-Activity-Duty Code [55-31-400], the average salary should be less than the high or equal to or greater than the low.	92,028.62	
Informational	1.801	For Program-Activity-Duty Code [01-24-400], the average salary should be less than the high or equal to or greater than the low.	14,105.26	
Informational	1.801	For Program-Activity-Duty Code [01-34-430], the average salary should be less than the high or equal to or greater than the low.	76,125.00	
Informational	1.801	For Program-Activity-Duty Code [65-27-330], the average salary should be less than the high or equal to or greater than the low.	92,028.62	
Informational	1.801	For Program-Activity-Duty Code [21-31-400], the average salary should be less than the high or equal to or greater than the low.	102,299.59	

Washougal School District No. 112

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.801	For Program-Activity-Duty Code [21-34-400], the average salary should be less than the high or equal to or greater than the low.	102,300.00	
Informational	1.801	For Program-Activity-Duty Code [24-26-430], the average salary should be less than the high or equal to or greater than the low.	74,545.68	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Washougal School District No. 112

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	26,567,853.58	26,567,854.00	-0.42
	3121	788,769.14	788,769.00	0.14
	3600	0.00	0.00	0.00
	4121	4,204,853.41	4,204,853.00	0.41
	4155	671,711.21	671,711.00	0.21
	4165	203,131.77	203,132.00	-0.23
	4174	88,211.10	88,211.00	0.10
	4198	11,810.96	0.00	11,810.96
	4199	2,050,000.00	2,050,000.00	0.00
	4499	285,230.30	285,230.00	0.30
	5400	0.00	0.00	0.00
	Total	34,871,571.47	34,859,760.00	11,811.47

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	0.00	11,810.96

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	5,070,484.00	4,434,518.12

Washougal School District No. 112

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	1,421,553.00	1,068,843.05
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	7,101,956.00	8,495,735.63
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	361,255.00	339,883.24

Superintendent of Public Instruction

Washougal School District
Clark County

Educational Service District 112
CCDDD 06112

F-203 Summary Report
2022-23 Budget Development

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	26,567,853.58
3121	Z288	Special Education, Gen Apportionment	788,769.14
4121	N7	Special Education	4,204,853.41
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	671,711.21
4165	Z477	Transitional Bilingual	203,131.77
4174	Z095	Highly Capable	88,211.10
4198	S5	School Food Service	11,810.96
4199	I4	Transportation - Operations	2,050,000.00
4499	J1	Transportation Reimbursement	285,230.30
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	374,177.92
n/a	A30h	Estimated Stabilization	0.00
n/a	V13	Estimated Next Year LEA	0
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	1,873,643.11

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	135.21	13.33	148.54
District Generated			
Total	135.21	13.33	148.54
CIS Salary Allocation			
School Generated	10,423,720.24	1,027,323.73	11,451,043.97
District Generated			
Total	10,423,720.24	1,027,323.73	11,451,043.97
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	7.60	1.01	8.62
District Generated	2.41		2.41
Total	10.01	1.01	11.02
CAS Salary Allocation			
School Generated	870,028.78	115,805.48	985,834.26
District Generated	275,324.11		275,324.11
Total	1,145,352.89	115,805.48	1,261,158.37
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	28.70	4.11	32.81
District Generated	13.77		13.77
Total	42.47	4.11	46.58
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,587,041.10	227,186.29	1,814,227.39
District Generated	761,582.84		761,582.84
Total	2,348,623.94	227,186.29	2,575,810.23

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	40.00
B2L1	Enroll SpEd K-21 LRE1	320.00
B2	Enroll SpEd K-21 Other	125.00
Z271	Enroll K	209.00
A6A1	Enroll 1	189.00
A6A2	Enroll 2	160.00
A6A3	Enroll 3	192.00
A39	Enroll K-3	750.00
A7a	Enroll 4	186.00
A8a5	Enroll 5	192.00
A8a6	Enroll 6	195.00
A40	Enroll 5-6	387.00
A11a7	Enroll 7	221.00
A11a8	Enroll 8	227.00
A12	Enroll 7-8	448.00
A13a9	Enroll 9	268.00
A13a10	Enroll 10	224.00
A13a11	Enroll 11	198.00
A13a12	Enroll 12	206.00
A41	Enroll 9-12	896.00
Z298	Enroll K-8	1,771.00
Z472	Enroll Total Entered	2,667.00
A42	Enroll Total	2,667.00
A14	Enroll ALE K-6	49.00
A14B	Enroll ALE 7-8	26.00
A18	Enroll ALE 9-12	6.00
A16	Enroll Run Start	60.00
A15	Enroll Run Start CTE	0.00
A60	Enroll Program 1418 Reg	5.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	2,813.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	65.00
A63	Enroll TBIP 7-8	34.00
A64	Enroll TBIP 9-12	24.00
A65	Enroll TBIP Exited	3.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	40.00
E55	Enroll 9-12 CTE exp	200.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.06
A33r	Regionalization	1.06
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	0.00
A12e	Counselor Enh Middle Enroll	0.00
A41e	Counselor Enh High Enroll	0.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	983.00
C1	Enroll Total PY for LAP	2,821.66
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	4.29

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	100,000.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.21390
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,050,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	285,230.30

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Estimated Stabilization

Item Code	Item Name	Amount
A30h	Estimated Stabilization	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	46,617.00
H3	Est RPB	6,839.00
H4	Est RPL K3	6,841.00

Washougal School District
 Clark County

F-203 Worksheet Report
 2022-23 Budget Development

Educational Service District 112
 CCDDD 06112

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Staff Mix	
A33rb	1. District-Wide Regionalization Base	1.06
A33r	2. District-Wide Regionalization	1.06
A33re	3. District-Wide Regionalization Experience	0.00
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] $135.212 * 67,585.00 * 1.06$	\$ 9,686,601.20
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] $((135.212 * 72,728.00) * (1.06 + 0.00)) - 9,686,601.20$	\$ 737,119.04
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] $9,686,601.20 + 737,119.04$	\$ 10,423,720.24
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] $7.603 * 100,321.00 * 1.06$	\$ 808,505.00
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] $7.603 * 107,955.00 * 1.06 - 808,505.00$	\$ 61,523.78
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] $808,505.00 + 61,523.78$	\$ 870,028.78

Washougal School District
Clark County

Educational Service District 112
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F-203 Worksheet Report
2022-23 Budget Development

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 28.697 * 48,483.00 * 1.06	\$ 1,474,795.65
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 28.697 * 52,173.00 * 1.06 - 1,474,795.65	\$ 112,245.45
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 1,474,795.65 + 112,245.45	\$ 1,587,041.10
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 123.056 * 4.000 * 151.86	\$ 74,749.14
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.400 * 48,483.00 * 1.06	\$ 226,124.71
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 4.400 * 52,173.00 * 1.06 - 226,124.71	\$ 17,210.16
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 226,124.71 + 17,210.16	\$ 243,334.87

<p>Z357</p> <p>Z358</p> <p>Z359</p>	<p>B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)</p> <p>1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.806 * 48,483.00 * 1.06</p> <p>2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.806 * 52,173.00 * 1.06 - 41,421.94</p> <p>3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 41,421.94 + 3,152.58</p>	<p>\$ 41,421.94</p> <p>\$ 3,152.58</p> <p>\$ 44,574.52</p>
<p>Z360</p> <p>Z361</p> <p>Z362</p>	<p>C. District Generated - Technology - Classified Staff (CLS)</p> <p>1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.524 * 48,483.00 * 1.06</p> <p>2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.524 * 52,173.00 * 1.06 - 78,321.38</p> <p>3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 78,321.38 + 5,960.97</p>	<p>\$ 78,321.38</p> <p>\$ 5,960.97</p> <p>\$ 84,282.35</p>
<p>Z363</p> <p>Z364</p> <p>Z365</p>	<p>D. Central Administration – Classified Staff (CLS)</p> <p>1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.041 * 48,483.00 * 1.06</p> <p>2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 7.041 * 52,173.00 * 1.06 - 361,850.93</p> <p>3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 361,850.93 + 27,540.17</p>	<p>\$ 361,850.93</p> <p>\$ 27,540.17</p> <p>\$ 389,391.10</p>

	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.406 * 100,321.00 * 1.06	\$ 255,854.67
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 2.406 * 107,955.00 * 1.06 - 255,854.67	\$ 19,469.44
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 255,854.67 + 19,469.44	\$ 275,324.11

III. Summary and Benefits

Item Code		Amount
	A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 135.212 * 67,585.00 * 1.06	\$ 9,686,601.20
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((135.212 * 72,728.00) * (1.06 + 0.00)) - 9,686,601.20	\$ 737,119.04
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 255,854.67 + 808,505.00	\$ 1,064,359.67
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 19,469.44 + 61,523.78	\$ 80,993.22
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 1,474,795.65 + 226,124.71 + 41,421.94 + 78,321.38 + 361,850.93	\$ 2,182,514.61
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 112,245.45 + 17,210.16 + 3,152.58 + 5,960.97 + 27,540.17	\$ 166,109.33
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 9,686,601.20 + 737,119.04 + 1,064,359.67 + 80,993.22 + 2,182,514.61 + 166,109.33	\$ 13,917,697.07

F-203 Worksheet Report
2022-23 Budget Development

B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (135.212 + 10.009) * 12,000.00	\$ 1,742,652.00
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE) + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] (((135.212 + 10.009) * (12,312.00 * 1.02)) - 1,742,652.00	\$ 81,068.17
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 42.468 * 12,000.00	\$ 509,616.00
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (42.468 * 12,312.00 * 1.430) - 509,616.00	\$ 238,082.40
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (9,686,601.20 + 1,064,359.67) * 0.22980	\$ 2,470,570.81
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (737,119.04 + 80,993.22) * 0.22340	\$ 182,766.28
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,182,514.61 * 0.22800	\$ 497,613.33
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 166,109.33 * 0.19300	\$ 32,059.10
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 1,742,652.00 + 81,068.17 + 509,616.00 + 238,082.40 + 2,470,570.81 + 182,766.28 + 497,613.33 + 32,059.10	\$ 5,754,428.09

F-203 Worksheet Report
2022-23 Budget Development

<p>M8</p> <p>M16</p> <p>M91</p> <p>Z390</p>	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 421,302.93 + 979,901.25 + 387,203.58 + 53,321.19 + 768,703.71 + 59,874.09 + 485,448.54 + 336,309.39</p> <p>2. Grades 9-12 Additional: Total Allocated MSOC [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 38,277.12 + 0.00 + 41,762.56 + 5,662.72 + 81,347.84 + 6,961.92 + 0.00 + 0.00</p> <p>3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 13,068.10</p> <p>4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 3,492,064.68 + 174,012.16 + 0.00</p>	<p>\$ 3,492,064.68</p> <p>\$ 174,012.16</p> <p>\$ 0.00</p> <p>\$ 3,666,076.84</p>
<p>Z123</p> <p>Z137</p> <p>Z109</p> <p>144A</p>	<p>H. Career & Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 171,220.62 + 19,110.19 + 37,716.91 + 94,154.45 + 66,910.40 + 1,267.73 + 3,491.19</p> <p>2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 856,103.11 + 96,695.29 + 189,469.38 + 471,641.53 + 334,552.00 + 6,338.64 + 17,455.95</p> <p>3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p> <p>4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 393,871.49 + 1,972,255.90 + 0.00</p>	<p>\$ 393,871.49</p> <p>\$ 1,972,255.90</p> <p>\$ 0.00</p> <p>\$ 2,366,127.39</p>

IV. Guaranteed Entitlement

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 74,749.14 + 0.00 + 13,917,697.07 + 5,754,428.09 + 560,516.40 + 46,709.70 + 756,697.14 + 3,666,076.84 + 0.00 + 393,871.49 + 1,972,255.90 + 212,539.65	\$ 27,355,541.42
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 27,355,541.42 / 2,813.00	\$ 9,724.69
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 3,687,560.28 * 0.21390	\$ 788,769.14
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 983.00 * 1.10	\$ 1,081.30
A30h	f. Estimated Stabilization	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 27,355,541.42 - 0.00 - 0.00 - 788,769.14 - 0.00 + 1,081.30	\$ 26,567,853.58

1191 SC – Skill Center

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 67,585.00 * 1.06	\$ 0.00
Z097	2. Skill CIS Salary Inc ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]) ((0.000 * 72,728.00) * (1.06 + 0.00)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 100,321.00 * 1.06	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 107,955.00 * 1.06 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 48,483.00 * 1.06	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 52,173.00 * 1.06 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,000.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 12,312.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.22980	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.22340	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,000.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 12,312.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22800	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.19300	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.22340	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$	0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$	0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

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1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	\$ 159,112.66
	2.221 * 67,585.00 * 1.06	
Z111	2. CTE 7-8 CIS Salary Inc ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint])	\$ 12,107.96
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 159,112.66 + 12,107.96	\$ 171,220.62
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	\$ 17,758.82
	0.167 * 100,321.00 * 1.06	
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]	\$ 1,351.37
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 17,758.82 + 1,351.37	\$ 19,110.19
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 35,049.33
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]	\$ 2,667.58
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 35,049.33 + 2,667.58	\$ 37,716.91

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D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 2.388 * 12,000.00	\$ 28,656.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (2.388 * 12,312.00 * 1.02) - 28,656.00	\$ 1,333.08
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (159,112.66 + 17,758.82) * 0.22980	\$ 40,645.07
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (12,107.96 + 1,351.37) * 0.22340	\$ 3,006.81
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.682 * 12,000.00	\$ 8,184.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.682 * 12,312.00 * 1.430) - 8,184.00	\$ 3,823.40
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 35,049.33 * 0.22800	\$ 7,991.25
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 2,667.58 * 0.19300	\$ 514.84
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 28,656.00 + 1,333.08 + 40,645.07 + 3,006.81 + 8,184.00 + 3,823.40 + 7,991.25 + 514.84	\$ 94,154.45

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries (((CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((2.221 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 2,853.68
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 2,853.68 * 0.22340	\$ 637.51
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 2,853.68 + 637.51	\$ 3,491.19
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] 6,691.20 + 19,404.00 + 7,360.00 + 1,338.00 + 14,720.00 + 1,338.00 + 9,368.00 + 6,691.20	\$ 66,910.40
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 2.087 * 4.000 * 151.86	\$ 1,267.73
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 171,220.62 + 19,110.19 + 37,716.91 + 94,154.45 + 66,910.40 + 1,267.73 + 3,491.19	\$ 393,871.49

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1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 11.105 * 67,585.00 * 1.06	\$ 795,563.31
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((11.105 * 72,728.00) * (1.06 + 0.00)) - 795,563.31	\$ 60,539.80
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 795,563.31 + 60,539.80	\$ 856,103.11
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.845 * 100,321.00 * 1.06	\$ 89,857.52
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.845 * 107,955.00 * 1.06 - 89,857.52	\$ 6,837.77
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 89,857.52 + 6,837.77	\$ 96,695.29
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 3.426 * 48,483.00 * 1.06	\$ 176,068.92
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 3.426 * 52,173.00 * 1.06 - 176,068.92	\$ 13,400.46
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 176,068.92 + 13,400.46	\$ 189,469.38

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D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 11.950 * 12,000.00	\$ 143,400.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (11.950 * 12,312.00 * 1.02) - 143,400.00	\$ 6,670.97
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (795,563.31 + 89,857.52) * 0.22980	\$ 203,469.71
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (60,539.80 + 6,837.77) * 0.22340	\$ 15,052.15
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 3.426 * 12,000.00	\$ 41,112.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (3.426 * 12,312.00 * 1.430) - 41,112.00	\$ 19,206.70
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 176,068.92 * 0.22800	\$ 40,143.71
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 13,400.46 * 0.19300	\$ 2,586.29
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 143,400.00 + 6,670.97 + 203,469.71 + 15,052.15 + 41,112.00 + 19,206.70 + 40,143.71 + 2,586.29	\$ 471,641.53

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<p>Z125pd</p> <p>Z133pd</p> <p>3031pd</p>	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]</p> <p>(((11.105 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00</p> <p>2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>14,268.39 * 0.22340</p> <p>3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]</p> <p>14,268.39 + 3,187.56</p>	<p>\$ 14,268.39</p> <p>\$ 3,187.56</p> <p>\$ 17,455.95</p>
<p>146A</p> <p>Z136</p>	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep]</p> <p>334,552.00 + 0.00</p> <p>2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])</p> <p>(10.435 + 0.000) * (4.000 * 151.86)</p>	<p>\$ 334,552.00</p> <p>\$ 6,338.64</p>
<p>Z137</p>	<p>G. Grades 9 - 12 Exploratory Career & Technical Education – Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]</p> <p>856,103.11 + 96,695.29 + 189,469.38 + 471,641.53 + 334,552.00 + 6,338.64 + 17,455.95</p>	<p>\$ 1,972,255.90</p>

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	40.00
B2L1	C. Kindergarten - Age 21 LRE1	320.00
B2	D. Kindergarten - Age 21 Other	125.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 2,813.00 + 4.29	2,817.29
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (320.00 + 125.00) / 2,817.29	0.1580
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1580 > 0.13500 THEN 0.1580 - 0.13500 ELSE 0	0.0230
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 40.00 * 0.00 * 1.15 ELSE (40.00 * 9,616.66 * 1.15)	\$ 442,366.36
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 22.51
Z280L1	2. Age K-21 LRE1 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] IF 0.00 > 0 THEN ((0.00 * 1.0075) - 22.51) * 320.00 ELSE ((9,616.66 * 1.0075) - 22.51) * 320.00	\$ 3,093,207.98
Z280	3. Age K-21 Other Allocation	\$ 1,193,258.34

Z280E	<p>IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other]</p> <p>IF 0.00 > 0 THEN ((0.00 * 0.9950) - 22.51) * 125.00 ELSE ((9,616.66 * 0.9950) - 22.51) * 125.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN ((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1580 > 0.13500 THEN (((3,093,207.98 + 1,193,258.34) * -1) / 0.1580) * 0.0230 ELSE 0</p>	\$ -623,979.27
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2022-2023 School Year

State of Washington

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Superintendent of Public Instruction

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B4	K. State Safety Net Award	\$ 100,000.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>442,366.36 + 3,093,207.98 + 1,193,258.34 + -623,979.27 + 100,000.00 + 0.00 + 0.00</p>	\$ 4,204,853.41
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,616.66 * 1.15</p>	\$ 0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>4,204,853.41 + 0.00</p>	\$ 4,204,853.41

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>320.00 + 125.00</p>	445.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 > 0 THEN 0.00 * 445.00 ELSE 9,616.66 * 445.00</p>	\$ 4,279,413.70
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1605
Z286	R. SpEd Gen Apport Instruct	\$ 3,687,560.28

	$\frac{[\text{SpEd Gen Apport}] / (1 + [\text{Districtwide Allow}])}{4,279,413.70 / (1 + 0.1605)}$	
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.21390
Z288	T. General Apportionment Allocation for Special Ed Account 3121 $[\text{SpEd Gen Apport Instruct}] * [\% \text{Stdnt Avg FTE SpEd}]$ $3,687,560.28 * 0.21390$	\$ 788,769.14
Z291	Total program 21 $[\text{Total 4121}] + [\text{Gen Apport 3121}]$ $4,204,853.41 + 788,769.14$	\$ 4,993,622.55

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III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(209.00 + 189.00 + 160.00 + 192.00) * 0.072310$	54.233
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $186.00 * 0.04714$	8.769
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $387.00 * 0.04714$	18.246
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $448.00 * 0.04733$	21.208
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(896.00 + 49.00 + 26.00 + 6.00 + 5.00 + 0.00 + 60.00 + 0.00) * 0.04934$	51.420
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(54.233 + 8.769 + 18.246 + 21.208 + 51.420) / 2,813.00$	0.054702
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(209.00 + 189.00 + 160.00 + 192.00) * 0.004350$	3.263
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $186.00 * 0.00401$	0.746
Z555Z6	CAS BEA FTE 5-6	1.552

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]

387.00 * 0.00401

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 448.00 * 0.00400	1.796
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (896.00 + 49.00 + 26.00 + 6.00 + 5.00 + 0.00 + 60.00 + 0.00) * 0.00403	4.207
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (3.263 + 0.746 + 1.552 + 1.796 + 4.207) / 2,813.00	0.004111
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (209.00 + 189.00 + 160.00 + 192.00) * 0.018249	13.687
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 186.00 * 0.01726	3.210
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 387.00 * 0.01726	6.680
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 448.00 * 0.01705	7.638
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (896.00 + 49.00 + 26.00 + 6.00 + 5.00 + 0.00 + 60.00 + 0.00) * 0.01710	17.818
594X	CLS Special Ed BEA Rate (K-12)	0.017431

$([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Droput and ALE}]$

$(13.687 + 3.210 + 6.680 + 7.638 + 17.818) / 2,813.00$

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.054702 * 67,585.00 * 1.06	\$ 3,918.86
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.054702 * 72,728.00) * (1.06 + 0.00)) - 3,918.86	\$ 298.21
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 3,918.86 + 298.21	\$ 4,217.07
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004111 * 100,321.00 * 1.06	\$ 437.16
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004111 * 107,955.00 * 1.06 - 437.16	\$ 33.27
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 437.16 + 33.27	\$ 470.43
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017431 * 48,483.00 * 1.06	\$ 895.81
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017431 * 52,173.00 * 1.06 - 895.81	\$ 68.18
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 895.81 + 68.18	\$ 963.99
Z234	TOTAL Salary BEA	\$ 5,651.49

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,217.07 + 470.43 + 963.99

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance]) (0.054702 + 0.004111) * 12,000.00	\$ 705.76
Z236	2. CIS/CAS BEA Insurance Inc Total ((([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor]))) - [CIS/CAS BEA Insurance Maint Total] (((0.054702 + 0.004111) * (12,312.00 * 1.02)) - 705.76	\$ 32.83
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017431 * 12,000.00	\$ 209.17
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017431 * 12,312.00 * 1.430) - 209.17	\$ 97.72
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,918.86 + 437.16) * 0.22980	\$ 1,001.01
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (298.21 + 33.27) * 0.22340	\$ 74.05
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 895.81 * 0.22800	\$ 204.24
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 68.18 * 0.19300	\$ 13.16
Z243	9. TOTAL Benefits BEA	\$ 2,337.94

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

705.76 + 32.83 + 209.17 + 97.72 + 1,001.01 + 74.05 + 204.24 + 13.16

Substitutes BEA

Item Code	Amount
Z244 Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.054702 * 0.9170) * (4.000 * 151.86)	\$ 30.47

MSOC BEA

Item Code	Amount
Z245 MSOC BEA Per Student (((Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg]) + (([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [MSOC-LabSci])) / [Enroll Total w/ Run Start and Dropout and ALE] ((2,813.00 * 1,438.84) + ((49.00 + 26.00 + 6.00 + 896.00 + 5.00 + 0.00 + 60.00 + 0.00) * 194.21)) / 2,813.00	\$ 1,510.78
Z226pd Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.054702 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 70.28
Z240pd 2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 70.28 * 0.22340	\$ 15.70
4120pd 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 70.28 + 15.70	\$ 85.98

3. BEA Rate for Special Education

Item Code	Amount
Z246 Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,651.49 + 2,337.94 + 30.47 + 1,510.78 + 85.98	\$ 9,616.66

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IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 2,821.66 * 0.3419	964.73
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 964.73 * 2.39750 * 36.00 / 15.00 / 900.00	6.168
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 6.168 * 67,585.00 * 1.06	\$ 441,876.14
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((6.168 * 72,728.00) * (1.06 + 0.00)) - 441,876.14	\$ 33,625.34
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 6.168 * 12,000.00	\$ 74,016.00
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (6.168 * 12,312.00 * 1.02) - 74,016.00	\$ 3,443.22
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 441,876.14 * 0.22980	\$ 101,543.14
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 33,625.34 * 0.22340	\$ 7,511.90

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M56	<p>I. Learning Assistance Program: Total Allocated MSOC</p> <p>[Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
Z070pd	<p>J. Professional Learning Days - LAP</p> <p>1. Professional Learning Days Salaries</p> <p>(((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]</p> <p>(((6.168 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00</p>	\$ 7,925.02
Z074pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> <p>[LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]</p> <p>7,925.02 * 0.22340</p>	\$ 1,770.45
4155pd	<p>3. Total LAP Professional Learning Days</p> <p>[LAP CIS PD Salary] + [LAP CIS PD Benefits]</p> <p>7,925.02 + 1,770.45</p>	\$ 9,695.47
O7	<p>K. Lap Regular Total</p> <p>[LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD]</p> <p>441,876.14 + 33,625.34 + 74,016.00 + 3,443.22 + 101,543.14 + 7,511.90 + 0.00 + 9,695.47</p>	\$ 671,711.21

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	<p>B. Formulated Staffing Units - High Poverty</p> <p>(((LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]</p> <p>(((0.00 * 1.10000 * 36.00) / 15.00) / 900.00</p>	0.000
Z069hp	<p>C. School CIS Salary Maint Total</p> <p>[LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]</p> <p>0.000 * 67,585.00 * 1.06</p>	\$ 0.00
Z070hp	<p>D. CIS Salary Increase</p> <p>(((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]</p> <p>(((0.000 * 72,728.00) * (1.06 + 0.00)) - 0.00</p>	\$ 0.00

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 12,000.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 12,312.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.22980	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.22340	\$ 0.00
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.22340	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$ 0.00
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 671,711.21	\$ 671,711.21

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V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 65.00 + 34.00 + 24.00	123.00
A62	B. TBIP Enroll K-6 Subtotal	65.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 65.00 * 4.778 * 36.00 / 15.00 / 900.00	0.828
A63	D. TBIP Enroll 7-8 Subtotal	34.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 34.00 * 6.778 * 36.00 / 15.00 / 900.00	0.615
A64	F. TBIP Enroll 9-12 Subtotal	24.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 24.00 * 6.778 * 36.00 / 15.00 / 900.00	0.434
A65	H. TBIP Exited Kindergarten - Grade 12	3.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 3.00 * 3.000 * 36.00 / 15.00 / 900.00	0.024
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.828 + 0.615 + 0.434 + 0.024	1.901

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.901 * 67,585.00 * 1.06	\$ 136,187.83
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((1.901 * 72,728.00) * (1.06 + 0.00)) - 136,187.83	\$ 10,363.45
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 1.901 * 12,000.00	\$ 22,812.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (1.901 * 12,312.00 * 1.02) - 22,812.00	\$ 1,061.21
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 136,187.83 * 0.22980	\$ 31,295.96
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 10,363.45 * 0.22340	\$ 2,315.19
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((1.901 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 2,442.52
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 2,442.52 * 0.22340	\$ 545.66
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 2,442.52 + 545.66	\$ 2,988.18

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Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD] 136,187.83 + 10,363.45 + 22,812.00 + 1,061.21 + 31,295.96 + 2,315.19 + 0.00 + 2,988.18	\$ 207,023.82
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 207,023.82 * 0.0188	\$ 3,892.05
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 207,023.82 - 3,892.05	\$ 203,131.77

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	140.65
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 140.65 * 2.1590 * 36.00 / 15.00 / 900.00	0.810
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.810 * 67,585.00 * 1.06	\$ 58,028.48
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.810 * 72,728.00) * (1.06 + 0.00)) - 58,028.48	\$ 4,415.78
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.810 * 12,000.00	\$ 9,720.00
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.810 * 12,312.00 * 1.02) - 9,720.00	\$ 452.17
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 58,028.48 * 0.22980	\$ 13,334.94
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 4,415.78 * 0.22340	\$ 986.49
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Washougal School District
Clark County

F-203 Worksheet Report
2022-23 Budget Development

Educational Service District 112
CCDDD 06112

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.810 * 72,728.00) * (1.06 + 0.00)) / 180.00) * 3.00	\$ 1,040.74
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,040.74 * 0.22340	\$ 232.50
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,040.74 + 232.50	\$ 1,273.24
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] 58,028.48 + 4,415.78 + 9,720.00 + 452.17 + 13,334.94 + 986.49 + 0.00 + 1,273.24	\$ 88,211.10

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] 0.00 + 8,391.06 + 2,051.70 + 1,368.20	\$ 11,810.96
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] 0.00 * 0.200000	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 46,617.00 * 0.180000	8,391.06
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 6,839.00 * 0.30	2,051.70
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 6,841.00 * 0.2000	1,368.20

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 2,050,000.00 + 0.00	\$ 2,050,000.00

Washougal School District
Clark County

F-203 Edit Report
2022-23 Budget Development

Educational Service District 112
CCDDD 06112

Type	Number	Message	Input Value	Comparison Value
Warning	W-5	Why is headcount in fire protection district so different from count used for prior July payment?	983.00	3,013.00

Washougal School District No.112

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	209.00	249.00	254.00	254.00
2. Grade 1	189.00	189.00	219.00	224.00
3. Grade 2	160.00	189.00	189.00	219.00
4. Grade 3	192.00	160.00	189.00	189.00
5. Grade 4	186.00	192.00	160.00	189.00
6. Grade 5	192.00	186.00	192.00	160.00
7. Grade 6	195.00	198.00	192.00	198.00
8. Grade 7	221.00	198.00	201.00	195.00
9. Grade 8	227.00	218.00	195.00	198.00
10. Grade 9	268.00	251.00	231.00	207.00
11. Grade 10	224.00	249.00	238.00	214.00
12. Grade 11 (excluding Running Start)	198.00	173.00	192.00	188.00
13. Grade 12 (excluding Running Start)	206.00	183.00	160.00	177.00
14. SUBTOTAL	2,667.00	2,635.00	2,612.00	2,612.00
15. Running Start	60.00	60.00	60.00	60.00
16. Dropout Reengagement Enrollment	5.00	5.00	5.00	5.00
17. ALE Enrollment	81.00	75.00	73.00	71.00
18. TOTAL K-12	2,813.00	2,775.00	2,750.00	2,748.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	219.832	218.070	216.550	213.080
2. General Fund FTE Classified Employees /4	145.025	144.300	143.290	141.000

Washougal School District No.112

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	8,242,751	9,531,485	10,617,600	11,042,304
2000 Local Nontax Support	1,444,753	1,673,648	1,707,121	1,751,263
3000 State, General Purpose	27,356,623	27,526,812	27,851,678	28,388,050
4000 State, Special Purpose	8,505,419	8,558,332	8,659,336	8,826,099
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	3,200,538	3,200,538	3,264,549	3,329,840
7000 Revenues from Other School Districts	49,000	49,980	51,030	52,050
8000 Revenues from Other Entities	60,000	61,200	62,485	63,735
9000 Other Financing Sources	1,170,996	995,347	995,347	995,347
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,030,080	51,597,342	53,209,146	54,448,688
EXPENDITURES				
00 Regular Instruction	25,815,003	26,278,417	27,253,269	27,912,261
10 Federal Special Purpose Funding	143,215	0	0	0
20 Special Education Instruction	7,779,749	7,935,351	8,101,993	8,264,033
30 Vocational Education Instruction	2,279,954	2,325,554	2,374,391	2,421,879
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,845,476	2,916,481	2,919,326	2,856,481
70 Other Instructional Programs	194,957	198,857	203,033	207,094
80 Community Services	553,618	564,691	576,550	588,081
90 Support Services	10,974,880	11,359,000	11,767,924	12,179,801
B. TOTAL EXPENDITURES	50,586,852	51,578,351	53,196,486	54,429,630
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	50,000	50,000	50,000	50,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-606,771	-31,009	-37,340	-30,942
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	233,188	150,000	75,000	50,000

Washougal School District No.112

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	75,423	40,000	40,000	40,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	60,816	225,000	240,000	250,000
G.L.890 Unassigned Fund Balance	1,644,941	992,596	1,042,492	960,662
G.L.891 Unassigned to Minimum Fund Balance Policy	3,056,116	3,056,116	3,035,211	3,094,701
F. TOTAL BEGINNING FUND BALANCE	5,070,484	4,463,712	4,432,703	4,395,363
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	150,000	75,000	50,000	50,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	40,000	40,000	40,000	40,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	225,000	240,000	250,000	10,000

Washougal School District No.112

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	992,596	1,042,492	960,662	1,072,630
G.L.891 Unassigned to Minimum Fund Balance Policy	3,056,116	3,035,211	3,094,701	3,191,789
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,463,712	4,432,703	4,395,363	4,364,421

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Washougal School District No.112

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	132,158	136,123	140,207	144,413
200 Athletics	415,720	428,192	441,038	454,269
300 Classes	51,105	52,638	54,217	55,844
400 Clubs	183,620	189,129	194,803	200,647
600 Private Moneys	7,000	7,210	7,426	7,649
A. TOTAL REVENUES	789,603	813,292	837,691	862,822
EXPENDITURES				
100 General Student Body	140,390	144,602	148,940	153,408
200 Athletics	431,052	443,984	457,304	471,023
300 Classes	51,107	52,640	54,219	55,846
400 Clubs	207,401	213,623	220,032	226,633
600 Private Moneys	2,000	2,060	2,122	2,186
B. TOTAL EXPENDITURES	831,950	856,909	882,617	909,096
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-42,347	-43,617	-44,926	-46,274
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	361,255	318,908	275,291	230,365
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	361,255	318,908	275,291	230,365
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	318,908	275,291	230,365	184,091
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Washougal School District No.112

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	318,908	275,291	230,365	184,091

Washougal School District No.112

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	6,476,500	6,174,000	6,345,500	6,345,500
2000 Local Nontax Support	10,000	10,000	10,000	10,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,486,500	6,184,000	6,355,500	6,355,500
EXPENDITURES				
Matured Bond Expenditures	4,520,000	4,895,000	5,305,000	2,830,000
Interest on Bonds	1,851,125	1,655,325	1,444,075	1,288,400
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	6,381,125	6,560,325	6,759,075	4,128,400
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	105,375	-376,325	-403,575	2,227,100
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,881,891	3,987,266	3,610,941	3,207,366
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,881,891	3,987,266	3,610,941	3,207,366
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Washougal School District No.112

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	3,987,266	3,610,941	3,207,366	5,434,467
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,987,266	3,610,941	3,207,366	5,434,466

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

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Washougal School District No.112

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	876,140	902,909	911,938	939,296
2000 Local Nontax Support	10,581	20,000	100,000	10,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	50,000	50,000	50,000	50,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	936,721	972,909	1,061,938	999,296
EXPENDITURES				
10 Sites	1,200,000	0	0	0
20 Buildings	3,975,626	10,000	100,000	70,000
30 Equipment	1,000,000	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	6,175,626	10,000	100,000	70,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,170,996	878,247	851,900	937,090
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-6,409,901	84,662	110,038	-7,794
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

Washougal School District No.112

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	405	405	405	405
G.L.862 Committed from Levy Proceeds	313,721	19,336	43,998	104,036
G.L.863 Restricted from State Proceeds	1,055,518	607,101	612,101	612,101
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	1,059,960	33,325	73,325	23,325
G.L.866 Restricted from Impact Fee Proceeds	4,624,951	31,888	41,888	141,888
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	47,401	0	5,000	5,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,101,956	692,055	776,717	886,755
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	405	405	405	405
G.L.862 Committed from Levy Proceeds	19,336	43,998	104,036	106,242
G.L.863 Restricted from State Proceeds	607,101	612,101	612,101	612,101
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	33,325	73,325	23,325	3,325
G.L.866 Restricted from Impact Fee Proceeds	31,888	41,888	141,888	151,888
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	5,000	5,000	5,000
G.L.890 Unassigned Fund Balance	0	0	0	0

Washougal School District No.112

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	692,055	776,717	886,755	878,961

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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Washougal School District No.112

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	7,108	6,012	5,849	5,956
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	285,230	322,839	318,748	359,262
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

Washougal School District No.112

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	292,338	328,851	324,597	365,218
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	511,547	361,493	303,135	406,173
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	511,547	361,493	303,135	406,173
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-219,209	-32,642	21,462	-40,955
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,421,553	1,202,344	1,169,702	1,191,164
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,421,553	1,202,344	1,169,702	1,191,164
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,202,344	1,169,702	1,191,164	1,150,209
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,202,344	1,169,702	1,191,164	1,150,209

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.