

Washougal School District No.112

FISCAL YEAR 2023-2024

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Washougal School District No.112  
FISCAL YEAR 2023-2024

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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, 2023 through August 31, 2024.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/06/2023

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
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	50,798,237	643,713	6,670,000	977,790	319,060
Total Appropriation (Expenditures)	50,787,092	831,939	6,560,325	6,385,305	550,000
Other Financing Uses--Transfers Out (G.L. 536)	50,000	XXXXX	0	973,224	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	-38,854	-188,226	109,675	-6,380,739	-230,940
Beginning Total Fund Balance	4,050,000	391,311	4,087,346	7,473,343	1,186,768
Ending Total Fund Balance	4,011,145	203,085	4,197,021	1,092,604	955,828
<b>SECTION B: EXCESS LEVIES FOR 2024 COLLECTION</b>					
Excess levies approved by voters for 2024 collection	9,500,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	696,631	0	0	0	0
Net excess levy amount for 2024 collection after rollback	8,803,369	XXXXX	6,800,000	950,000	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts			2,813.00		2,694.00	
FTE Certificated Employees	221.404		219.832		202.105	
FTE Classified Employees	138.707		145.025		146.128	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	51,135,985		50,030,080		50,798,237	
Total Expenditures	51,320,067		50,586,852		50,787,092	
Total Beginning Fund Balance	5,424,479		5,070,484		4,050,000	
Total Ending Fund Balance	5,190,397		4,463,712		4,011,145	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	23,886,220	46.54	25,815,003	51.03	26,268,901	51.72
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
Special Education Instruction	7,839,404	15.28	7,779,749	15.38	8,137,852	16.02
Vocational Instruction	2,200,362	4.29	2,279,954	4.51	2,172,243	4.28
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,804,073	3.52	2,845,476	5.62	2,215,995	4.36
Other Instructional Programs	116,490	0.23	194,957	0.39	255,786	0.50
Community Services	689,365	1.34	553,618	1.09	403,626	0.79
Support Services	10,252,335	19.98	10,974,880	21.70	11,332,689	22.31
Total - Program Groups	51,320,067	100.00	50,586,852	100.00	50,787,092	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	26,269,599	51.19	27,377,852	54.12	28,294,350	55.71
Teaching Support	8,192,317	15.96	7,705,523	15.23	6,752,505	13.30
Other Supportive Activities	9,563,400	18.63	8,936,722	17.67	8,998,588	17.72
Building Administration	3,157,514	6.15	3,248,289	6.42	2,940,665	5.79
Central Administration	3,831,514	7.47	3,318,466	6.56	3,744,454	7.37
Total - Activity Groups	51,320,067	100.00	50,586,852	100.00	50,787,092	100.00

Washougal School District No.112  
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	21,302,175	41.51	22,059,945	43.61	22,288,294	43.89
Classified Salaries	9,174,896	17.88	8,933,410	17.66	9,436,298	18.58
Employee Benefits and Payroll Taxes	12,282,725	23.93	12,282,874	24.28	11,605,548	22.85
Supplies, Instructional Resources and Noncapitalized Items	3,091,489	6.02	2,945,407	5.82	2,491,323	4.91
Purchased Services	5,248,140	10.23	4,308,776	8.52	4,532,839	8.93
Travel	190,317	0.37	54,040	0.11	36,660	0.07
Capital Outlay	30,325	0.06	2,400	0.00	396,130	0.78
Total - Objects	51,320,067	100.00	50,586,852	100.00	50,787,092	100.00

Washougal School District No.112

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	0.00	209.00	182.00
2. Grade 1	0.00	189.00	181.00
3. Grade 2	0.00	160.00	201.00
4. Grade 3	0.00	192.00	185.00
5. Grade 4	0.00	186.00	185.00
6. Grade 5	0.00	192.00	192.00
7. Grade 6	0.00	195.00	214.00
8. Grade 7	0.00	221.00	197.00
9. Grade 8	0.00	227.00	213.00
10. Grade 9	0.00	268.00	241.00
11. Grade 10	0.00	224.00	221.00
12. Grade 11 (excluding Running Start)	0.00	198.00	192.00
13. Grade 12 (excluding Running Start)	0.00	206.00	199.00
<b>14. SUBTOTAL</b>		<b>2,667.00</b>	<b>2,603.00</b>
15. Running Start	0.00	60.00	60.00
16. Dropout Reengagement Enrollment	0.00	5.00	5.00
17. ALE Enrollment	0.00	81.00	26.00
<b>18. TOTAL K-12</b>		<b>2,813.00</b>	<b>2,694.00</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	221.40	219.83	202.105
2. General Fund FTE Classified Employees /4	138.71	145.03	146.128

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.

Washougal School District No.112

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,682,430	8,242,751	8,632,270
2000   Local Nontax Support	568,326	1,444,753	667,985
3000   State, General Purpose	26,245,330	27,356,623	26,921,858
4000   State, Special Purpose	7,863,633	8,505,419	9,806,779
5000   Federal, General Purpose	1,591	0	0
6000   Federal, Special Purpose	7,338,598	3,200,538	3,324,141
7000   Revenues from Other School Districts	22,695	49,000	18,500
8000   Revenues from Other Entities	226,317	60,000	60,000
9000   Other Financing Sources	1,187,065	1,170,996	1,366,704
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>51,135,985</b>	<b>50,030,080</b>	<b>50,798,237</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	23,886,220	25,815,003	26,268,901
10   Federal Special Purpose Funding	4,531,817	143,215	0
20   Special Education Instruction	7,839,404	7,779,749	8,137,852
30   Vocational Education Instruction	2,200,362	2,279,954	2,172,243
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	1,804,073	2,845,476	2,215,995
70   Other Instructional Programs	116,490	194,957	255,786
80   Community Services	689,365	553,618	403,626
90   Support Services	10,252,335	10,974,880	11,332,689
<b>B. TOTAL EXPENDITURES</b>	<b>51,320,067</b>	<b>50,586,852</b>	<b>50,787,092</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-234,082</b>	<b>-606,771</b>	<b>-38,854</b>
<b>BEGINNING FUND BALANCE</b>			
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	233,188	209,186
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0



Washougal School District No.112

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	75,423	64,381
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	60,816	399,614
G.L.890 Unassigned Fund Balance	1,785,679	1,644,941	338,610
G.L.891 Unassigned to Minimum Fund Balance Policy	2,749,499	3,056,116	3,038,209
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,424,479</b>	<b>5,070,484</b>	<b>4,050,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	231,625	150,000	75,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
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	459,125	40,000	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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	608,503	225,000	225,000
G.L.890 Unassigned Fund Balance	1,019,010	992,596	632,936

Washougal School District No.112

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	2,872,133	3,056,116	3,038,209
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,190,397	4,463,712	4,011,145

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 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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>LOCAL TAXES</b>			
1100   Local Property Tax	7,676,936	8,242,751	8,632,270
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	5,494	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   TOTAL LOCAL TAXES	7,682,430	8,242,751	8,632,270
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	17,362	13,500	8,000
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	-1,781	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	2,638	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	207,551	279,500	175,500
2298   School Food Services, Sales of Goods, Supplies and Svcs	42,223	901,753	326,985
2300   Investment Earnings	25,369	15,000	30,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	13,430	15,000	13,000
2600   Fines and Damages	9,738	7,000	6,500
2700   Rentals and Leases	17,995	18,000	18,000
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	233,800	195,000	90,000
2910   E-Rate	0	0	0
2998   Local School Food Services-non NSLP	0	0	0

Washougal School District No.112  
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000   TOTAL LOCAL SUPPORT NONTAX	568,326	1,444,753	667,985
STATE, GENERAL PURPOSE			
3100   Apportionment	25,511,821	26,567,854	25,991,490
3121   Special Education--General Apportionment	733,301	788,769	930,368
3300   Local Effort Assistance	0	0	0
3600   State Forests	208	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   TOTAL STATE, GENERAL PURPOSE	26,245,330	27,356,623	26,921,858
STATE, SPECIAL PURPOSE			
4100   Special Purpose, Unassigned	33,472	0	0
4109   Transition To Kindergarten	XXXXX	XXXXX	0
4121   Special Education	4,721,833	4,204,853	5,171,255
4122   Special Ed-Infants and Toddlers-State	0	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	658,627	671,711	715,166
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	144,891	1,287,512	1,324,578
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	134,355	203,132	216,423
4174   Highly Capable	85,691	88,211	84,832
4188   Childcare	0	0	0
4198   School Food Services	11,155	0	5,299
4199   Transportation--Operations	2,059,838	2,050,000	2,264,226
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	13,770	0	25,000
4322   Special Education-Infants and Toddlers-State	0	0	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	7,863,633	8,505,419	9,806,779

Washougal School District No.112

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>FEDERAL, GENERAL PURPOSE</b>			
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	1,521	0	0
5500   Federal Forests	70	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>1,591</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	386,813	0
6109   Transition To Kindergarten	XXXXX	XXXXX	710,249
6111   Federal Special Purpose-SLFRF	1,315,849	0	0
6112   Federal Special Purpose-ESSER II	0	0	0
6113   Federal Special Purpose-ESSER III	2,655,076	0	0
6114   Federal Special Purpose ESSER III Learning Loss	365,467	0	0
6118   Federal Special Purpose-Reserved G	0	0	0
6119   Federal Special Purpose-Cares Act - Other	258,111	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	0	0	0
6124   Special Education--Supplemental	708,008	1,453,593	1,211,418
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	435,569	499,950	489,447
6152   School Improve, Fed Other Title Grants under ESEA, Fed	127,856	109,228	116,489
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)	0	0	0
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0

Washougal School District No.112  
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176   Targeted Assistance ESSER I	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	1,089,892	457,234	421,288
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	56,530
6210   E-Rate	XXXXX	XXXXX	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	0	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	211,381	175,000	175,000

Washougal School District No.112  
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
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	49,572	15,000	40,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323   SP,Ed, Sup, IDEA, Fed	0	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	121,816	103,720	103,720
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,338,598	3,200,538	3,324,141

Washougal School District No.112  
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
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	27,670	43,000	12,500
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	22,695	49,000	18,500
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	226,317	60,000	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	226,317	60,000	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	16,069	0	393,480
9900   Transfers	0	0	0
9901   Transfers (local resources)	1,170,996	1,170,996	973,224
9000 TOTAL OTHER FINANCING SOURCES	1,187,065	1,170,996	1,366,704
TOTAL REVENUES AND OTHER FINANCING SOURCES	51,135,985	50,030,080	50,798,237



Washougal School District No.112  
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Washougal School District No.112

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	23,230,600	25,099,476	25,529,939
02   Alternative Learning Experience	555,705	671,620	293,432
03   Basic Education - Dropout Reengagement	99,915	43,907	43,907
09   Transition to Kindergarten	XXXXX	XXXXX	401,623
00   <b>TOTAL REGULAR INSTRUCTION</b>	<b>23,886,220</b>	<b>25,815,003</b>	<b>26,268,901</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
11   Federal Special Purpose - SLFRF	1,303,369	0	0
12   Federal Special Purpose - ESSER II	0	0	0
13   Federal Special Purpose - ESSER III	2,517,160	0	0
14   Federal Special Purpose ESSER III Learning Loss	414,793	143,215	0
18   Federal Special Purpose - Reserved G	0	0	0
19   Federal Special Purpose - Cares Act - Other	296,495	0	0
10   <b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>4,531,817</b>	<b>143,215</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	7,131,291	7,087,329	7,552,979
22   Special Education, Infants and Toddlers, State	0	0	0
23   Special Education, ARP, IDEA, Federal	0	0	0
24   Special Education, Supplemental, Federal	708,113	692,420	584,873
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   <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>7,839,404</b>	<b>7,779,749</b>	<b>8,137,852</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	1,854,001	1,907,767	1,808,186
34   Middle School Career and Technical Education, State	346,361	372,187	364,057
38   Vocational, Federal	0	0	0
39   Vocational, Other Categorical	0	0	0
30   <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,200,362</b>	<b>2,279,954</b>	<b>2,172,243</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0

Washougal School District No.112

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46   Skill Center, Federal	0	0	0
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	419,873	591,294	138,761
52   Other Title Grants under ESEA-Federal	191,163	141,975	44,608
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	884,293	658,520	674,519
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	134,618	1,271,539	1,168,344
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	1,127	0	0
65   Transitional Bilingual, State	172,998	182,148	189,763
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	1,804,073	2,845,476	2,215,995
OTHER INSTRUCTIONAL PROGRAMS			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	100,764	94,677	99,554
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	15,726	100,280	156,232
70   TOTAL OTHER INSTRUCTIONAL PROGRAMS	116,490	194,957	255,786
COMMUNITY SERVICES			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Early Learning Programs	0	0	0

Washougal School District No.112

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89   Other Community Services	689,365	553,618	403,626
80   TOTAL COMMUNITY SERVICES	689,365	553,618	403,626
SUPPORT SERVICES			
97   District-wide Support	6,133,907	6,658,814	7,302,624
98   School Food Services	1,801,236	2,010,202	1,735,841
99   Pupil Transportation	2,317,192	2,305,864	2,294,224
90   TOTAL SUPPORT SERVICES	10,252,335	10,974,880	11,332,689
TOTAL PROGRAM EXPENDITURES	51,320,067	50,586,852	50,787,092

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	25,529,939	111,050		15,153,194	2,782,552	5,801,035	626,601	1,055,257	0	250
02   ALE	293,432	100		193,893	0	61,439	0	38,000	0	0
03   Basic Education - Dropout Reengagement	43,907	0		0	0	0	0	43,907	0	0
09   Transition to Kindergarten	401,623	0		307,006	0	94,617	0	0	0	0
<b>TOTAL REGULAR INSTRUCTION</b>	<b>26,268,901</b>	<b>111,150</b>		<b>15,654,093</b>	<b>2,782,552</b>	<b>5,957,091</b>	<b>626,601</b>	<b>1,137,164</b>	<b>0</b>	<b>250</b>
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	0	0		0	0	0	0	0	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
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
21   Sp Ed, Sup, St	7,552,979	0		3,103,132	1,489,633	1,942,504	25,850	991,860	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	584,873	0		424,909	16,483	143,481	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
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
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
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>8,137,852</b>	<b>0</b>		<b>3,528,041</b>	<b>1,506,116</b>	<b>2,085,985</b>	<b>25,850</b>	<b>991,860</b>	<b>0</b>	<b>0</b>
31   Voc, Basic, St	1,808,186	2,000		1,161,764	84,301	429,666	59,605	50,350	18,100	2,400
34   MidSchCar/Tec	364,057	2,700		230,493	5,835	71,159	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
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,172,243</b>	<b>4,700</b>		<b>1,392,257</b>	<b>90,136</b>	<b>500,825</b>	<b>89,605</b>	<b>70,020</b>	<b>22,300</b>	<b>2,400</b>
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
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51   ESEA Disadvantaged, Federal	138,761	3,000		88,920	0	26,111	0	20,730	0	0
52   Other Title Grants under ESEA-Federal	44,608	0	0	34,476	0	10,132	0	0	0	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	674,519	0		195,943	265,205	213,371	0	0	0	0
56   St In, Ctr/Hm, D	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
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	1,168,344	0		767,299	0	272,900	123,145	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	189,763	0		104,366	30,844	54,553	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
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>2,215,995</b>	<b>3,000</b>	<b>0</b>	<b>1,191,004</b>	<b>296,049</b>	<b>577,067</b>	<b>123,145</b>	<b>25,730</b>	<b>0</b>	<b>0</b>
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	99,554	0		0	72,051	27,503	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	156,232	400		0	0	0	99,302	56,530	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>255,786</b>	<b>400</b>		<b>0</b>	<b>72,051</b>	<b>27,503</b>	<b>99,302</b>	<b>56,530</b>	<b>0</b>	<b>0</b>
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

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
88   Early Learning Programs	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	403,626	0	0	0	267,052	108,972	14,996	10,246	2,360	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>403,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,052</b>	<b>108,972</b>	<b>14,996</b>	<b>10,246</b>	<b>2,360</b>	<b>0</b>
97   Distwide Suppt	7,302,624	0	0	503,045	2,508,226	1,135,507	756,104	1,994,262	12,000	393,480
98   Schl Food Serv	1,735,841	0	0	19,854	810,036	534,481	350,470	21,000	0	0
99   Pupil Transp	2,294,224	0	-119,250	0	1,104,080	678,117	405,250	226,027	0	0
<b>TOTAL SUPPORT SERVICES</b>	<b>11,332,689</b>	<b>0</b>	<b>-119,250</b>	<b>522,899</b>	<b>4,422,342</b>	<b>2,348,105</b>	<b>1,511,824</b>	<b>2,241,289</b>	<b>12,000</b>	<b>393,480</b>
<b>OBJECT TOTALS</b>	<b>50,787,092</b>	<b>119,250</b>	<b>-119,250</b>	<b>22,288,294</b>	<b>9,436,298</b>	<b>11,605,548</b>	<b>2,491,323</b>	<b>4,532,839</b>	<b>36,660</b>	<b>396,130</b>



Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity		(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	204,473	0		162,429	0	42,044	0	0	0	0
22   Lrn Resrc	577,663	0		221,386	181,947	167,849	6,481	0	0	0
23   Princ Off	2,940,665	0		1,571,553	642,665	719,681	6,716	50	0	0
24   Guid/Coun	1,510,602	0		847,553	247,693	391,479	700	23,177	0	0
25   Pupil M/S	589,361	0		0	363,277	222,506	200	3,378	0	0
26   Health	762,360	0		0	244,984	141,434	1,389	374,553	0	0
27   Teaching	16,831,320	14,050		11,847,568	279,172	3,743,442	359,140	587,698	0	250
28   Extracur	890,556	97,000		33,698	598,727	144,931	2,500	13,700	0	0
29   Pmt to SD	0							0		
31   InstProDev	476,206	0		338,087	0	89,027	2,387	46,705	0	0
32   Inst Tech	225,488	0			156,570	68,918	0	0	0	0
33   Curriculum	347,244	0		0	67,517	26,643	247,088	5,996	0	0
34   Prof Lrng St	174,001	0		130,920		43,081	0	0	0	0
Total	25,529,939	111,050		15,153,194	2,782,552	5,801,035	626,601	1,055,257	0	250
FTE Program Staff				142.237	35.849					

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	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	291,021	100		192,078	0	60,843	0	38,000	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	2,411	0		1,815		596	0	0	0	0
<b>Total</b>	<b>293,432</b>	<b>100</b>		<b>193,893</b>	<b>0</b>	<b>61,439</b>	<b>0</b>	<b>38,000</b>	<b>0</b>	<b>0</b>
<b>FTE Program Staff</b>				<b>1.977</b>						

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 09 - Transition to Kindergarten

Activity		(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	401,623	0		307,006	0	94,617	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	401,623	0		307,006	0	94,617	0	0	0	0
FTE Program Staff				2.935						

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	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 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		(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	414,419	0		269,753	42,806	96,560	1,000	4,300	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	1,183,369	0		783,650	72,953	309,766	12,000	5,000	0	0
27   Teaching	5,920,042	0		2,024,369	1,373,874	1,527,889	11,350	982,560	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	1,500	0		0	0	0	1,500	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	33,649	0		25,360		8,289	0	0	0	0
Total	7,552,979	0		3,103,132	1,489,633	1,942,504	25,850	991,860	0	0
FTE Program Staff				31.358	30.427					

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	558,750	0		424,909	0	133,841	0	0	0	0
27   Teaching	26,123	0		0	16,483	9,640	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	584,873	0		424,909	16,483	143,481	0	0	0	0
FTE Program Staff				3.934	0.258					

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

Washougal School District No.112

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	203,149	0		119,123	26,214	50,812	4,000	0	3,000	0
22   Lrn Resrc	6,500	0		0	0	0	0	6,500	0	0
24   Guid/Coun	206,563	0		98,464	51,676	56,423	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	1,311,474	2,000		914,653	0	312,916	55,605	23,900	0	2,400
28   Extracur	25,560	0		21,726	0	3,834	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	9,278	0			6,411	2,867	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	10,612	0		7,798		2,814	0	0	0	0
Total	1,808,186	2,000		1,161,764	84,301	429,666	59,605	50,350	18,100	2,400
FTE Program Staff				11.527	1.389					



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	25,047	0		19,854	0	5,193	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	8,660	0		0	5,835	2,825	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	302,077	2,700		202,938	0	61,569	30,000	4,670	200	0
28   Extracur	7,332	0		6,227	0	1,105	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	1,941	0		1,474		467	0	0	0	0
Total	364,057	2,700		230,493	5,835	71,159	30,000	19,670	4,200	0
FTE Program Staff				2.007	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	115,031	0		88,920	0	26,111	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	23,730	3,000		0	0	0	0	20,730	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	138,761	3,000		88,920	0	26,111	0	20,730	0	0
FTE Program Staff				0.756						

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	44,608	0		34,476	0	10,132	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	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
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	44,608	0	0	34,476	0	10,132	0	0	0	0
FTE Program Staff				0.294						



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)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services		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	673,346	0		195,063	265,205	213,078	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	1,173	0		880		293	0	0	0	0
Total	674,519	0		195,943	265,205	213,371	0	0	0	0
FTE Program Staff				1.967	5.595					

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	1,163,344	0		767,299	0	272,900	123,145	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	1,168,344	0		767,299	0	272,900	123,145	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	188,476	0		103,389	30,844	54,243	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	1,287	0		977		310	0	0	0	0
Total	189,763	0		104,366	30,844	54,553	0	0	0	0
FTE Program Staff				0.988	0.635					

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	99,554	0		0	72,051	27,503	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	99,554	0		0	72,051	27,503	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		(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	94,865	400		0	0	0	94,465	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
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
66   E-Rate	56,530	0					0	56,530		0
68   Insurance	0	0						0		
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	156,232	400		0	0	0	99,302	56,530	0	0

Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services		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 - Early Learning Programs

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
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		(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
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	403,626	0	0	0	267,052	108,972	14,996	10,246	2,360	0
Total	403,626	0	0	0	267,052	108,972	14,996	10,246	2,360	0
FTE Program Staff					4.031					



Washougal School District No.112

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity		(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	72,285	0			0	0	500	64,785	7,000	0
12   Supt Off	498,426	0		328,632	54,173	81,621	4,000	25,000	5,000	0
13   Busns Off	784,815	0		0	552,640	192,375	12,350	27,450	0	0
14   HR	475,560	0		174,413	157,789	101,002	5,000	37,356	0	0
15   Pblc Rltn	98,975	0		0	0	0	13,000	85,975	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
61   Supv Bldg	277,619	0		0	206,215	70,904	0	500	0	0
62   Grnd Mnt	229,410	0			141,467	46,585	36,358	5,000	0	0
63   Oper Bldg	1,454,700	0			939,853	476,847	35,000	3,000	0	0
64   Maintnce	857,902	0	0		139,995	66,630	71,000	580,277	0	0
65   Utilities	707,037	0	0		0	0	0	707,037	0	0
67   Bldg Secu	0	0			0	0	0	0	0	0
68   Insurance	183,427	0					0	183,427		0
69   Dep Fac Mnt	0	0			0	0	0	0		0
72   Info Sys	1,193,374	0	0	0	266,382	77,757	575,500	273,735	0	0
73   Printing	0	0	0	0	0	0	0	0	0	0
74   Warehouse	73,718	0	0	0	49,712	21,786	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	393,480		0					0		393,480
Total	7,302,624	0	0	503,045	2,508,226	1,135,507	756,104	1,994,262	12,000	393,480
FTE Program Staff				2.000	34.687					

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	258,880	0		19,854	169,379	69,647	0	0	0	0
42   Food	325,470	0					325,470	0		
44   Operation	1,151,491	0			640,657	464,834	25,000	21,000	0	0
49   Transfers	0		0							
Total	1,735,841	0	0	19,854	810,036	534,481	350,470	21,000	0	0
FTE Program Staff				0.125	15.164					

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	271,167	0		0	184,828	78,489	1,750	6,100	0	0
52   Operation	1,642,389	0			731,956	523,933	352,500	34,000	0	0
53   Maintnce	316,491	0			187,296	75,695	51,000	2,500	0	0
56   Insurance	183,427							183,427		
58   Remote Learning Operations	0	0			0	0	0	0		
59   Transfers	-119,250		-119,250							
Total	2,294,224	0	-119,250	0	1,104,080	678,117	405,250	226,027	0	0
FTE Program Staff					16.993					

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

PROGRAM 01 - Basic Education

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
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	156,879	156,879	156,879.00	156,879	156,879	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,550	5,550	0
ACTIVITY CODE 21 TOTAL		1.000				162,429	162,429	0
01-22-410	LIBRARY MEDIA SPECIALIST	1.886	108,586	108,586	108,597.56	204,815	204,815	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,571	16,571	0
ACTIVITY CODE 22 TOTAL		1.886				221,386	221,386	0
01-23-210	ELEMENTARY PRINCIPAL	4.000	156,886	153,194	155,501.50	622,006	622,006	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,800	7,800	0
01-23-230	SECONDARY PRINCIPAL	3.000	164,691	155,677	161,244.33	483,733	483,733	0
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,700	10,700	0
01-23-240	SECONDARY VICE PRINCIPAL	3.000	154,520	143,727	149,104.67	447,314	447,314	0
ACTIVITY CODE 23 TOTAL		10.000				1,571,553	1,571,553	0
01-24-420	COUNSELOR	8.672	108,586	70,611	90,261.19	782,745	627,218	155,527
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	64,808	58,293	6,515
ACTIVITY CODE 24 TOTAL		8.672				847,553	685,511	162,042
01-27-310	ELEMENTARY HOMEROOM TEACHER	53.703	108,586	59,887	88,367.76	4,745,614	4,284,456	461,158
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	368,629	333,206	35,423
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	25,000	0	25,000
01-27-320	SECONDARY TEACHER	49.963	127,850	18,000	90,145.71	4,503,950	3,705,582	798,368
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	556,896	436,315	120,581
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	217,172	0	217,172

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

PROGRAM 01 - Basic Education

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
01-27-340	ELEMENTARY SPECIALIST TEACHER	13.282	108,586	67,040	97,494.35	1,294,920	604,720	690,200
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	116,266	47,926	68,340
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,121	10,316	8,805
ACTIVITY CODE 27 TOTAL		116.948				11,847,568	9,422,521	2,425,047
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,015	1,531	1,484
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,496	0	11,496
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,187	0	19,187
ACTIVITY CODE 28 TOTAL		0.000				33,698	1,531	32,167
01-31-310	ELEMENTARY HOMEROOM TEACHER	0.647	108,586	59,887	87,964.45	56,913	0	56,913
01-31-320	SECONDARY TEACHER	0.760	108,586	58,386	61,225.00	46,531	0	46,531
01-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	148,000	0	148,000
01-31-330	OTHER TEACHER	0.172	108,586	63,284	92,034.88	15,830	0	15,830
01-31-340	ELEMENTARY SPECIALIST TEACHER	0.390	108,586	67,040	103,684.62	40,437	0	40,437
01-31-400	OTHER SUPPORT PERSONNEL	0.081	108,586	72,893	100,617.28	8,150	0	8,150
01-31-420	COUNSELOR	0.126	108,586	70,611	87,166.67	10,983	0	10,983
01-31-430	OCCUPATIONAL THERAPIST	0.035	106,459	75,077	88,142.86	3,085	0	3,085
01-31-450	COMMUNICATIONS DISORDER SPECIALIST	0.046	108,586	80,821	95,195.65	4,379	0	4,379
01-31-460	PSYCHOLOGIST	0.035	108,586	108,586	107,971.43	3,779	0	3,779
ACTIVITY CODE 31 TOTAL		2.292				338,087	0	338,087
01-34-310	ELEMENTARY HOMEROOM TEACHER	0.558	108,586	59,887	87,887.10	49,041	49,041	0
01-34-320	SECONDARY TEACHER	0.463	108,586	58,386	93,956.80	43,502	43,502	0
01-34-330	OTHER TEACHER	0.030	108,586	86,681	101,300.00	3,039	3,039	0

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

PROGRAM 01 - Basic Education

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
01-34-340	ELEMENTARY SPECIALIST TEACHER	0.140	108,586	67,040	98,492.86	13,789	13,789	0
01-34-400	OTHER SUPPORT PERSONNEL	0.030	108,586	97,684	104,966.67	3,149	3,149	0
01-34-420	COUNSELOR	0.180	108,586	70,611	80,566.67	14,502	14,502	0
01-34-430	OCCUPATIONAL THERAPIST	0.008	79,993	79,993	80,000.00	640	640	0
01-34-460	PSYCHOLOGIST	0.030	108,586	108,586	108,600.00	3,258	3,258	0
ACTIVITY CODE 34 TOTAL		1.439				130,920	130,920	0
PROGRAM TOTAL		142.237				15,153,194	12,195,851	2,957,343

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

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
02-27-400	OTHER SUPPORT PERSONNEL	1.957	108,586	72,893	90,730.20	177,559	177,559	0
02-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,519	14,519	0
ACTIVITY CODE 27 TOTAL		1.957				192,078	192,078	0
02-34-400	OTHER SUPPORT PERSONNEL	0.020	108,586	72,893	90,750.00	1,815	1,815	0
ACTIVITY CODE 34 TOTAL		0.020				1,815	1,815	0
PROGRAM TOTAL		1.977				193,893	193,893	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 03 - Basic Education - Dropout Reengagement

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 EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

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
09-27-310	ELEMENTARY HOMEROOM TEACHER	2.935	108,586	72,893	96,695.06	283,800	283,800	0
09-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,206	23,206	0
ACTIVITY CODE 27 TOTAL		2.935				307,006	307,006	0
PROGRAM TOTAL		2.935				307,006	307,006	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 21 - Special Education, Supplemental, State

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
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	149,275	149,275	149,275.00	149,275	149,275	0
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,550	5,550	0
21-21-400	OTHER SUPPORT PERSONNEL	0.978	108,586	108,586	108,630.88	106,241	106,241	0
21-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,687	8,687	0
ACTIVITY CODE 21 TOTAL		1.978				269,753	269,753	0
21-26-430	OCCUPATIONAL THERAPIST	1.565	106,459	84,117	98,108.63	153,540	153,540	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,674	17,674	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	5.785	108,586	75,077	94,415.73	546,195	546,195	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	44,427	44,427	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	714	714	0
21-26-480	PHYSICAL THERAPIST	0.200	97,684	97,684	97,685.00	19,537	19,537	0
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,563	1,563	0
ACTIVITY CODE 26 TOTAL		7.550				783,650	783,650	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.978	92,030	92,030	92,067.48	90,042	90,042	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,363	7,363	0
21-27-320	SECONDARY TEACHER	9.806	108,586	52,000	82,205.59	806,108	806,108	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	61,662	61,662	0
21-27-330	OTHER TEACHER	10.762	108,586	63,284	89,530.38	963,526	963,526	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	78,831	78,831	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,837	16,837	0
ACTIVITY CODE 27 TOTAL		21.546				2,024,369	2,024,369	0

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

PROGRAM 21 - Special Education, Supplemental, State

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
21-34-310	ELEMENTARY HOMEROOM TEACHER	0.010	92,030	92,030	92,000.00	920	920	0
21-34-320	SECONDARY TEACHER	0.090	108,586	58,386	85,644.44	7,708	7,708	0
21-34-330	OTHER TEACHER	0.112	108,586	63,284	89,169.64	9,987	9,987	0
21-34-400	OTHER SUPPORT PERSONNEL	0.010	108,586	108,586	108,600.00	1,086	1,086	0
21-34-430	OCCUPATIONAL THERAPIST	0.022	106,459	75,077	91,818.18	2,020	2,020	0
21-34-450	COMMUNICATIONS DISORDER SPECIALIST	0.040	108,586	80,821	90,975.00	3,639	3,639	0
ACTIVITY CODE 34 TOTAL		0.284				25,360	25,360	0
PROGRAM TOTAL		31.358				3,103,132	3,103,132	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 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	0.783	79,993	79,993	79,964.24	62,612	62,612	0
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	0.216	75,077	75,077	75,078.70	16,217	16,217	0
24-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,298	1,298	0
24-26-460	PSYCHOLOGIST	2.935	108,586	108,586	108,593.53	318,722	318,722	0
24-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	26,060	26,060	0
ACTIVITY CODE 26 TOTAL		3.934				424,909	424,909	0
PROGRAM TOTAL		3.934				424,909	424,909	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

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
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.750	153,031	153,031	153,030.67	114,773	114,773	0
31-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,350	4,350	0
ACTIVITY CODE 21 TOTAL		0.750				119,123	119,123	0
31-24-420	COUNSELOR	1.000	108,586	70,611	91,285.00	91,285	91,285	0
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,179	7,179	0
ACTIVITY CODE 24 TOTAL		1.000				98,464	98,464	0
31-27-320	SECONDARY TEACHER	9.686	108,586	65,600	87,451.48	847,055	847,055	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	67,598	67,598	0
ACTIVITY CODE 27 TOTAL		9.686				914,653	914,653	0
31-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,726	21,726	0
ACTIVITY CODE 28 TOTAL		0.000				21,726	21,726	0
31-34-320	SECONDARY TEACHER	0.091	108,586	65,600	85,692.31	7,798	7,798	0
ACTIVITY CODE 34 TOTAL		0.091				7,798	7,798	0
PROGRAM TOTAL		11.527				1,161,764	1,161,764	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 34 - Middle School Career and Technical Education, State

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
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.125	153,031	153,031	153,032.00	19,129	19,129	0
34-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	725	725	0
ACTIVITY CODE 21 TOTAL		0.125				19,854	19,854	0
34-27-320	SECONDARY TEACHER	1.869	108,586	89,321	100,409.31	187,665	187,665	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,273	15,273	0
ACTIVITY CODE 27 TOTAL		1.869				202,938	202,938	0
34-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,227	6,227	0
ACTIVITY CODE 28 TOTAL		0.000				6,227	6,227	0
34-34-320	SECONDARY TEACHER	0.013	108,586	89,321	113,384.62	1,474	1,474	0
ACTIVITY CODE 34 TOTAL		0.013				1,474	1,474	0
PROGRAM TOTAL		2.007				230,493	230,493	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 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, 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
51-21-400	OTHER SUPPORT PERSONNEL	0.756	108,586	108,586	108,514.55	82,037	82,037	0
51-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,883	6,883	0
ACTIVITY CODE 21 TOTAL		0.756				88,920	88,920	0
PROGRAM TOTAL		0.756				88,920	88,920	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 52 - Other Title Grants under ESEA-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
52-21-400	OTHER SUPPORT PERSONNEL	0.294	108,586	108,586	108,401.36	31,870	31,870	0
52-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,606	2,606	0
ACTIVITY CODE 21 TOTAL		0.294				34,476	34,476	0
PROGRAM TOTAL		0.294				34,476	34,476	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 55 - Learning Assistance Program (LAP), State

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
55-27-340	ELEMENTARY SPECIALIST TEACHER	1.957	96,308	87,992	92,140.52	180,319	180,319	0
55-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,744	14,744	0
ACTIVITY CODE 27 TOTAL		1.957				195,063	195,063	0
55-34-340	ELEMENTARY SPECIALIST TEACHER	0.010	87,992	87,992	88,000.00	880	880	0
ACTIVITY CODE 34 TOTAL		0.010				880	880	0
PROGRAM TOTAL		1.967				195,943	195,943	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 58 - Special and Pilot Programs, State

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
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	74,229	74,229	0
58-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	693,070	693,070	0
ACTIVITY CODE 27 TOTAL		0.000				767,299	767,299	0
PROGRAM TOTAL		0.000				767,299	767,299	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 65 - Transitional Bilingual, State

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
65-27-330	OTHER TEACHER	0.978	97,684	97,684	97,723.93	95,574	95,574	0
65-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,815	7,815	0
ACTIVITY CODE 27 TOTAL		0.978				103,389	103,389	0
65-34-330	OTHER TEACHER	0.010	97,684	97,684	97,700.00	977	977	0
ACTIVITY CODE 34 TOTAL		0.010				977	977	0
PROGRAM TOTAL		0.988				104,366	104,366	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 74 - Highly Capable

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 EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

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 EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

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 EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

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
97-12-110	SUPERINTENDENT	1.000	205,070	205,070	205,070.00	205,070	205,070	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	123,562	123,562	0
ACTIVITY CODE 12 TOTAL		1.000				328,632	328,632	0
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	1.000	168,613	168,613	168,613.00	168,613	168,613	0
97-14-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,800	5,800	0
ACTIVITY CODE 14 TOTAL		1.000				174,413	174,413	0
PROGRAM TOTAL		2.000				503,045	503,045	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 98 - School Food Services

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
98-41-130	OTHER DISTRICT ADMINISTRATOR	0.125	153,031	153,031	153,032.00	19,129	19,129	0
98-41-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	725	725	0
ACTIVITY CODE 41 TOTAL		0.125				19,854	19,854	0
PROGRAM TOTAL		0.125				19,854	19,854	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 99 - Pupil Transportation

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 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
01-22-910	AIDES	3.283	6,832.00	28.00	25.36	26.63	181,947	0	181,947
ACTIVITY CODE 22 TOTAL		3.283					181,947	0	181,947
01-23-910	AIDES	0.738	1,536.00	28.75	28.75	28.75	44,160	44,160	0
01-23-940	OFFICE/CLERICAL	10.180	21,182.25	29.91	27.09	28.26	598,505	598,505	0
ACTIVITY CODE 23 TOTAL		10.918					642,665	642,665	0
01-24-940	OFFICE/CLERICAL	2.336	4,856.85	36.64	28.19	31.83	154,581	154,581	0
01-24-960	PROFESSIONAL	1.292	2,688.00	34.64	34.64	34.64	93,112	93,112	0
ACTIVITY CODE 24 TOTAL		3.628					247,693	247,693	0
01-25-910	AIDES	3.140	6,523.25	21.21	19.99	20.28	132,323	0	132,323
01-25-940	OFFICE/CLERICAL	1.592	3,312.00	34.64	28.75	31.70	104,974	47,610	57,364
01-25-970	SERVICE WORKERS	1.992	4,142.25	33.18	28.74	30.41	125,980	125,980	0
ACTIVITY CODE 25 TOTAL		6.724					363,277	173,590	189,687
01-26-910	AIDES	4.522	9,408.00	27.24	25.67	26.04	244,984	244,984	0
ACTIVITY CODE 26 TOTAL		4.522					244,984	244,984	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	82,000	82,000	0
01-27-910	AIDES	1.082	2,250.00	23.80	23.34	23.57	53,033	53,033	0
01-27-960	PROFESSIONAL	0.738	1,536.00	93.84	93.84	93.84	144,139	144,139	0
ACTIVITY CODE 27 TOTAL		1.820					279,172	279,172	0
01-28-940	OFFICE/CLERICAL	1.630	3,392.00	32.46	23.46	31.69	107,494	53,882	53,612
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	491,233	4,418	486,815
ACTIVITY CODE 28 TOTAL		1.630					598,727	58,300	540,427
01-32-980	TECHNICAL	2.324	4,833.60	34.76	30.88	32.39	156,570	156,570	0
ACTIVITY CODE 32 TOTAL		2.324					156,570	156,570	0

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	32.46	32.46	32.46	67,517	67,517	0
ACTIVITY CODE 33 TOTAL		1.000					67,517	67,517	0
PROGRAM TOTAL		35.849					2,782,552	1,870,491	912,061

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
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\*\*\*\* 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 03 - Basic Education - Dropout Reengagement

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	

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 09 - Transition to Kindergarten

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	

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	27.44	27.44	27.44	42,806	42,806	0
ACTIVITY CODE 21 TOTAL		0.750					42,806	42,806	0
21-26-910	AIDES	1.013	2,106.25	35.17	33.81	34.64	72,953	72,953	0
ACTIVITY CODE 26 TOTAL		1.013					72,953	72,953	0
21-27-910	AIDES	28.664	59,616.82	30.77	0.72	23.05	1,373,874	1,373,874	0
ACTIVITY CODE 27 TOTAL		28.664					1,373,874	1,373,874	0
PROGRAM TOTAL		30.427					1,489,633	1,489,633	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	0.258	535.68	30.77	30.77	30.77	16,483	16,483	0
ACTIVITY CODE 27 TOTAL		0.258					16,483	16,483	0
PROGRAM TOTAL		0.258					16,483	16,483	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
31-21-980	TECHNICAL	0.415	864.00	30.34	30.34	30.34	26,214	26,214	0
ACTIVITY CODE 21 TOTAL		0.415					26,214	26,214	0
31-24-940	OFFICE/CLERICAL	0.876	1,819.15	29.12	28.19	28.41	51,676	51,676	0
ACTIVITY CODE 24 TOTAL		0.876					51,676	51,676	0
31-32-980	TECHNICAL	0.098	203.52	31.50	31.50	31.50	6,411	6,411	0
ACTIVITY CODE 32 TOTAL		0.098					6,411	6,411	0
PROGRAM TOTAL		1.389					84,301	84,301	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	28.19	28.19	28.19	5,835	5,835	0
ACTIVITY CODE 24 TOTAL		0.100					5,835	5,835	0
PROGRAM TOTAL		0.100					5,835	5,835	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/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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\*\*\*\* 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/ 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	

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

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
55-27-910	AIDES	5.595	11,636.25	24.76	13.02	22.79	265,205	265,205	0
ACTIVITY CODE 27 TOTAL		5.595					265,205	265,205	0
PROGRAM TOTAL		5.595					265,205	265,205	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 58 - Special and Pilot Programs, 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
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\*\*\*\* 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	0.635	1,321.50	23.34	23.34	23.34	30,844	30,844	0
ACTIVITY CODE 27 TOTAL		0.635					30,844	30,844	0
PROGRAM TOTAL		0.635					30,844	30,844	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	34.64	34.64	34.64	72,051	72,051	0
ACTIVITY CODE 27 TOTAL		1.000					72,051	72,051	0
PROGRAM TOTAL		1.000					72,051	72,051	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

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
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\*\*\*\* 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 89 - Other Community 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
89-91-910	AIDES	2.610	5,425.00	32.17	29.57	31.09	168,663	0	168,663
89-91-940	OFFICE/CLERICAL	1.421	2,956.80	36.47	27.36	33.28	98,389	98,389	0
ACTIVITY CODE 91 TOTAL		4.031					267,052	98,389	168,663
PROGRAM TOTAL		4.031					267,052	98,389	168,663

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

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
97-12-940	OFFICE/CLERICAL	0.692	1,440.00	37.62	37.62	37.62	54,173	54,173	0
ACTIVITY CODE 12 TOTAL		0.692					54,173	54,173	0
97-13-940	OFFICE/CLERICAL	5.156	10,724.00	43.91	22.52	36.72	393,799	393,799	0
97-13-960	PROFESSIONAL	1.000	2,080.00	76.37	76.37	76.37	158,841	158,841	0
ACTIVITY CODE 13 TOTAL		6.156					552,640	552,640	0
97-14-940	OFFICE/CLERICAL	2.000	4,160.00	37.93	37.93	37.93	157,789	157,789	0
ACTIVITY CODE 14 TOTAL		2.000					157,789	157,789	0
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	48.98	44.97	46.97	195,415	195,415	0
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	10,800	10,800	0
ACTIVITY CODE 61 TOTAL		2.000					206,215	206,215	0
97-62-970	SERVICE WORKERS	2.000	4,160.00	33.92	33.92	33.92	141,107	0	141,107
97-62-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	360	0	360
ACTIVITY CODE 62 TOTAL		2.000					141,467	0	141,467
97-63-970	SERVICE WORKERS	16.065	33,416.50	30.57	26.60	28.13	939,853	0	939,853
ACTIVITY CODE 63 TOTAL		16.065					939,853	0	939,853
97-64-920	CRAFTS/TRADES	2.000	4,160.00	31.72	31.72	31.72	131,955	0	131,955
97-64-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	360	0	360
97-64-970	SERVICE WORKERS	1.000	2,080.00	3.61	3.61	3.61	7,500	7,500	0
97-64-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	180	180	0
ACTIVITY CODE 64 TOTAL		3.000					139,995	7,680	132,315
97-72-980	TECHNICAL	1.024	2,130.88	74.49	34.76	73.54	156,712	156,712	0
97-72-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,800	4,800	0
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	48.98	48.98	48.98	101,870	101,870	0

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
97-72-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
ACTIVITY CODE 72 TOTAL		2.024					266,382	266,382	0
97-74-970	SERVICE WORKERS	0.750	1,560.00	31.78	31.78	31.78	49,577	49,577	0
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					49,712	49,577	135
PROGRAM TOTAL		34.687					2,508,226	1,294,456	1,213,770

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	1.000	2,080.00	35.15	0.00	36.02	74,912	74,912	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	43.40	43.40	43.40	90,267	90,267	0
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	4,200	4,200	0
ACTIVITY CODE 41 TOTAL		2.000					169,379	169,379	0
98-44-940	OFFICE/CLERICAL	0.199	414.00	28.19	28.19	28.19	11,671	11,671	0
98-44-970	SERVICE WORKERS	12.965	26,968.00	31.78	21.18	23.32	628,941	628,941	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		13.164					640,657	640,612	45
PROGRAM TOTAL		15.164					810,036	809,991	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	1.258	2,616.00	32.66	31.39	31.86	83,335	83,335	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	47.35	47.35	47.35	98,493	98,493	0
99-51-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
ACTIVITY CODE 51 TOTAL		2.258					184,828	184,828	0
99-52-950	OPERATORS	12.412	25,815.75	30.49	27.61	28.35	731,956	731,956	0
ACTIVITY CODE 52 TOTAL		12.412					731,956	731,956	0
99-53-950	OPERATORS	2.323	4,832.00	43.94	27.01	38.76	187,296	187,296	0
ACTIVITY CODE 53 TOTAL		2.323					187,296	187,296	0
PROGRAM TOTAL		16.993					1,104,080	1,104,080	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	144,650	XXXXX	119,000	XXXXX	119,250	XXXXX
(1) Credit Transfers	-144,650	XXXXX	-119,000	XXXXX	-119,250	XXXXX
(2) Certificated Salaries	21,302,175	41.51	22,059,945	43.61	22,288,294	43.89
(3) Classified Salaries	9,174,896	17.88	8,933,410	17.66	9,436,298	18.58
(4) Employee Benefits and Payroll Taxes	12,282,725	23.93	12,282,874	24.28	11,605,548	22.85
(5) Supplies and Materials	3,091,489	6.02	2,945,407	5.82	2,491,323	4.91
(7) Purchased Services	5,248,140	10.23	4,308,776	8.52	4,532,839	8.93
(8) Travel	190,317	0.37	54,040	0.11	36,660	0.07
(9) Capital Outlay	30,325	0.06	2,400	0.00	396,130	0.78
TOTAL EXPENDITURES	51,320,067	100.00	50,586,852	100.00	50,787,092	100.00

Washougal School District No.112  
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	25,332,926	49.36	26,540,020	52.46	27,370,902	53.89
28   Extracur	936,673	1.83	837,832	1.66	923,448	1.82
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>26,269,599</b>	<b>51.19</b>	<b>27,377,852</b>	<b>54.12</b>	<b>28,294,350</b>	<b>55.71</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	876,355	1.71	750,236	1.48	589,000	1.16
24   Guid/Coun	1,759,312	3.43	1,679,332	3.32	1,725,825	3.40
25   Pupil M/S	638,907	1.24	643,532	1.27	589,361	1.16
26   Health	2,489,896	4.85	2,462,389	4.87	2,504,479	4.93
31   InstProDev	1,805,041	3.52	1,349,321	2.67	536,756	1.06
32   Inst Tech	249,770	0.49	220,486	0.44	234,766	0.46
33   Curriculum	373,036	0.73	372,008	0.74	347,244	0.68
34   Prof Lrng St	305,723	0.60	228,219	0.45	225,074	0.44
<b>TOTAL TEACHING SUPPORT</b>	<b>8,192,317</b>	<b>15.96</b>	<b>7,705,523</b>	<b>15.23</b>	<b>6,752,505</b>	<b>13.30</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	418,499	0.82	601,780	1.19	325,470	0.64
44   Operation	1,186,657	2.31	1,183,851	2.34	1,151,491	2.27
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	1,586,193	3.09	1,583,472	3.13	1,642,389	3.23
53   Maintnce	383,546	0.75	414,098	0.82	316,491	0.62
56   Insurance	147,061	0.29	155,724	0.31	183,427	0.36
58   Remote Learning Operations	0	0.00	0	0.00	0	0.00
59   Transfers	-128,280	-0.25	-119,000	-0.24	-119,250	-0.23
62   Grnd Mnt	255,327	0.50	203,819	0.40	229,410	0.45
63   Oper Bldg	1,581,826	3.08	1,469,069	2.90	1,454,700	2.86
64   Maintnce	626,868	1.22	938,192	1.85	857,902	1.69
65   Utilities	877,777	1.71	544,857	1.08	707,037	1.39
67   Bldg Secu	57,599	0.11	0	0.00	0	0.00
68   Insurance	144,061	0.28	155,724	0.31	183,427	0.36
72   Info Sys	1,670,612	3.26	1,178,713	2.33	1,193,374	2.35
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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74   Warehouse	64,886	0.13	70,909	0.14	73,718	0.15
75   Mtr Pool	-5,677	-0.01	1,896	0.00	1,896	0.00
83   Interest	254	0.00	0	0.00	0	0.00
84   Principal	2,299	0.00	0	0.00	0	0.00
85   Debt Expn	16,069	0.03	0	0.00	393,480	0.77
91   Publ Actv	677,824	1.32	553,618	1.09	403,626	0.79
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>9,563,400</b>	<b>18.63</b>	<b>8,936,722</b>	<b>17.67</b>	<b>8,998,588</b>	<b>17.72</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	3,157,514	6.15	3,248,289	6.42	2,940,665	5.79
<b>TOTAL UNIT ADMINISTRATION</b>	<b>3,157,514</b>	<b>6.15</b>	<b>3,248,289</b>	<b>6.42</b>	<b>2,940,665</b>	<b>5.79</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	111,277	0.22	113,971	0.23	72,285	0.14
12   Supt Off	399,757	0.78	423,605	0.84	498,426	0.98
13   Busns Off	789,162	1.54	738,899	1.46	784,815	1.55
14   HR	632,289	1.23	465,940	0.92	475,560	0.94
15   Pblc Rltn	100,171	0.20	85,815	0.17	98,975	0.19
21   Supv Inst	1,003,314	1.96	726,690	1.44	1,006,727	1.98
41   Supervisn	203,693	0.40	224,571	0.44	258,880	0.51
51   Supervisn	330,986	0.64	271,570	0.54	271,167	0.53
61   Supv Bldg	260,864	0.51	267,405	0.53	277,619	0.55
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>3,831,514</b>	<b>7.47</b>	<b>3,318,466</b>	<b>6.56</b>	<b>3,744,454</b>	<b>7.37</b>
<b>TOTAL EXPENDITURES</b>	<b>51,320,067</b>	<b>100.00</b>	<b>50,586,852</b>	<b>100.00</b>	<b>50,787,092</b>	<b>100.00</b>

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 2023	8,622,793	0	8,622,793	46.00	3,966,485
Spring 2024	8,803,369	0	8,803,369	53.00	4,665,786
1100 TOTAL LOCAL TAXES:					8,632,270

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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
<b>TEACHING ACTIVITIES</b>				
27   Teaching	157.876	78.12	37.972	25.99
28   Extracurricular	0.000	0.00	1.630	1.12
<b>TOTAL TEACHING ACTIVITIES</b>	<b>157.876</b>	<b>78.12</b>	<b>39.602</b>	<b>27.10</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	1.886	0.93	3.283	2.25
24   Guidance and Counseling	9.672	4.79	4.604	3.15
25   Pupil Management and Safety	0.000	0.00	6.724	4.60
26   Health/Related Services	11.484	5.68	5.535	3.79
31   InstProDev	2.292	1.13	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	2.422	1.66
33   Curriculum	0.000	0.00	1.000	0.68
34   Professional Learning - State	1.867	0.92	XXXXX	XXXXX
<b>TOTAL TEACHING SUPPORT</b>	<b>27.201</b>	<b>13.46</b>	<b>23.568</b>	<b>16.13</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	13.164	9.01
52   Operations	XXXXX	XXXXX	12.412	8.49
53   Maintenance	XXXXX	XXXXX	2.323	1.59
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	XXXXX	XXXXX	2.000	1.37
63   Operation of Buildings	XXXXX	XXXXX	16.065	10.99
64   Maintenance	XXXXX	XXXXX	3.000	2.05
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	1.39
73   Printing	0.000	0.00	0.000	0.00
74   Warehousing and Distribution	0.000	0.00	0.750	0.51
75   Motor Pool	0.000	0.00	0.000	0.00
91   Public Activities	0.000	0.00	4.031	2.76
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>55.769</b>	<b>38.16</b>

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	10.000	4.95	10.918	7.47
TOTAL UNIT ADMINISTRATION	10.000	4.95	10.918	7.47
CENTRAL ADMINISTRATION				
12   Superintendent's Office	1.000	0.49	0.692	0.47
13   Business Office	0.000	0.00	6.156	4.21
14   Human Resources	1.000	0.49	2.000	1.37
15   Public Relations	0.000	0.00	0.000	0.00
21   Supervision - Instruction	4.903	2.43	1.165	0.80
41   Supervision - Nutrition Services	0.125	0.06	2.000	1.37
51   Supervision - Transportation	0.000	0.00	2.258	1.55
61   Supervision - Building	0.000	0.00	2.000	1.37
TOTAL CENTRAL ADMINISTRATION	7.028	3.48	16.271	11.13
TOTAL FTE STAFF	202.105	100.00	146.128	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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES</b>			
100   General Student Body	57,675	132,158	143,023
200   Athletics	184,336	415,720	253,170
300   Classes	29,650	51,105	38,800
400   Clubs	68,092	183,620	201,720
600   Private Moneys	0	7,000	7,000
<b>A. TOTAL REVENUES</b>	<b>339,753</b>	<b>789,603</b>	<b>643,713</b>
<b>EXPENDITURES</b>			
100   General Student Body	27,116	140,390	148,125
200   Athletics	160,175	431,052	430,163
300   Classes	24,402	51,107	30,200
400   Clubs	53,900	207,401	221,451
600   Private Moneys	0	2,000	2,000
<b>B. TOTAL EXPENDITURES</b>	<b>265,594</b>	<b>831,950</b>	<b>831,939</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>74,159</b>	<b>-42,347</b>	<b>-188,226</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	266,804	361,255	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,349	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	391,311
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>275,153</b>	<b>361,255</b>	<b>391,311</b>
<b>E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	345,649	318,908	203,085
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,663	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

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	349,312	318,908	203,085

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	6,321,653	6,476,500	6,640,000
2000   Local Nontax Support	23,041	10,000	30,000
3000   State, General Purpose	176	0	0
5000   Federal, General Purpose	544	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>6,345,414</b>	<b>6,486,500</b>	<b>6,670,000</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	4,180,000	4,520,000	4,895,000
Interest on Bonds	2,015,975	1,851,125	1,655,325
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>B. TOTAL EXPENDITURES</b>	<b>6,195,975</b>	<b>6,381,125</b>	<b>6,560,325</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>149,439</b>	<b>105,375</b>	<b>109,675</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,782,707	3,881,891	4,087,346
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>3,782,707</b>	<b>3,881,891</b>	<b>4,087,346</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,932,146	3,987,266	4,197,021
G.L.835 Restricted for Arbitrage Rebate	0	0	0



Washougal School District No.112  
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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)	3,932,146	3,987,266	4,197,021

Washougal School District No.112

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	6,312,737	6,476,500	6,640,000
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	8,916	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>6,321,653</b>	<b>6,476,500</b>	<b>6,640,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	23,041	10,000	30,000
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>23,041</b>	<b>10,000</b>	<b>30,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	176	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>176</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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	544	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>544</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000   TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,345,414	6,486,500	6,670,000

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 2023	6,600,000	0	6,600,000	46.00	3,036,000
Spring 2024	6,800,000	0	6,800,000	53.00	3,604,000
1100 TOTAL LOCAL TAXES:					6,640,000

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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 1,2023
06-24-2015	28,650,000	24,120,000
11-15-2016	24,950,000	16,950,000
TOTAL VOTED BONDS	53,600,000	41,070,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
TOTAL ALL BONDS	53,600,000	41,070,000 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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	853,329	876,140	916,580
2000   Local Nontax Support	1,742,764	10,581	11,210
3000   State, General Purpose	24	0	0
4000   State, Special Purpose	0	0	0
5000   Federal, General Purpose	73	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	50,000	50,000	50,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,646,190</b>	<b>936,721</b>	<b>977,790</b>
<b>EXPENDITURES</b>			
10   Sites	1,089,700	1,200,000	1,400,000
20   Buildings	83,766	3,975,626	3,985,305
30   Equipment	0	1,000,000	1,000,000
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>1,173,466</b>	<b>6,175,626</b>	<b>6,385,305</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>1,170,996</b>	<b>1,170,996</b>	<b>973,224</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>301,729</b>	<b>-6,409,901</b>	<b>-6,380,739</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	405	405	405
G.L.862 Committed from Levy Proceeds	637,345	313,721	424,579

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	1,048,160	1,055,518	1,085,026
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	2,214,781	1,059,960	1,117,401
G.L.866 Restricted from Impact Fee Proceeds	3,040,654	4,624,951	4,845,932
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	83,518	47,401	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>7,024,864</b>	<b>7,101,956</b>	<b>7,473,343</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	405	405	405
G.L.862 Committed from Levy Proceeds	322,758	19,336	368,572
G.L.863 Restricted from State Proceeds	1,061,906	607,101	636,654
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	1,193,670	33,325	33,772
G.L.866 Restricted from Impact Fee Proceeds	4,746,807	31,888	53,201
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,047	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>7,326,593</b>	<b>692,055</b>	<b>1,092,604</b>

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>LOCAL TAXES</b>			
1100   Local Property Tax	852,131	876,140	916,580
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	1,198	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   TOTAL LOCAL TAXES	853,329	876,140	916,580
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	55,650	10,581	11,210
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	1,687,114	0	0
2910   E-Rate	0	0	0
2000   TOTAL LOCAL NONTAX SUPPORT	1,742,764	10,581	11,210
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	24	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   TOTAL STATE, GENERAL PURPOSE	24	0	0
<b>STATE, SPECIAL PURPOSE</b>			
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>FEDERAL, GENERAL PURPOSE</b>			
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	73	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>73</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
6210   E-Rate	XXXXX	XXXXX	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

Washougal School District No.112

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376   Targeted Assistance ESSER I	0	0	0
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	50,000	0	0
9901   Transfers (local resources)	0	50,000	50,000
9000 TOTAL OTHER FINANCING SOURCES	50,000	50,000	50,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,646,190	936,721	977,790

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 2023	898,000	0	898,000	46.00	413,080
Spring 2024	950,000	0	950,000	53.00	503,500
1100 TOTAL LOCAL TAXES:					916,580

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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 2023-2024

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	616,094	0	616,094	0	0	0	0	0	0
Future Building Site	519,211	0	519,211	0	0	0	0	0	0
Land Purchase	1,400,000	1,400,000	0	0	0	0	0	0	0
Modular Construction - Portables	1,000,000	0	1,000,000	0	0	0	0	0	0
Maintenance Facilities/Warehouse	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
TOTAL EXPENDITURES	6,385,305	1,400,000	3,985,305	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/ 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

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	7,441	7,108	5,934
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	289,689	285,230	313,126
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	0	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901   Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	297,131	292,338	319,060
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	297,131	292,338	319,060
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	511,547	550,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	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	0	511,547	550,000
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)	297,131	-219,209	-230,940
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,064,241	1,421,553	1,186,768
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	1,064,241	1,421,553	1,186,768
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	1,361,372	1,202,344	955,828

Washougal School District No.112  
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,361,372	1,202,344	955,828

- 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 2023	0	0	0	0.00	0
Spring 2024	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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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	6,166,623.00	7,552,979.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	1,211,418.00	584,873.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	489,447.00	138,761.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	715,166.00	674,519.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	350,500.00	403,626.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	857,292.00	1,735,841.00
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 \$47,137.	18,000.00	
Informational	1.801	For Program-Activity-Duty Code [ 21-27-310], the average salary should be less than the high or equal to or greater than the low.	92,067.48	
Informational	1.801	For Program-Activity-Duty Code [ 21-34-310], the average salary should be less than the high or equal to or greater than the low.	92,000.00	
Informational	1.801	For Program-Activity-Duty Code [ 34-34-320], the average salary should be less than the high or equal to or greater than the low.	113,384.61	
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.	97,723.92	
Informational	1.801	For Program-Activity-Duty Code [ 21-21-400], the average salary should be less than the high or equal to or greater than the low.	108,630.87	
Informational	1.801	For Program-Activity-Duty Code [ 52-21-400], the average salary should be less than the high or equal to or greater than the low.	108,401.36	
Informational	1.801	For Program-Activity-Duty Code [ 51-21-400], the average salary should be less than the high or equal to or greater than the low.	108,514.55	
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.	79,964.24	
Informational	1.801	For Program-Activity-Duty Code [ 01-31-460], the average salary should be less than the high or equal to or greater than the low.	107,971.42	

## ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

Washougal School District No. 112  
Budget Edit Report

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	25,991,490.31	25,991,490.00	0.31
	3121	930,368.21	930,368.00	0.21
	3600	0.00	0.00	0.00
	4121	5,171,255.05	5,171,255.00	0.05
	4155	715,165.90	715,166.00	-0.10
	4165	216,423.22	216,423.00	0.22
	4174	84,831.65	84,832.00	-0.35
	4198	5,299.12	5,299.00	0.12
	4199	2,264,226.00	2,264,226.00	0.00
	4499	313,126.23	313,126.00	0.23
	5400	0.00	0.00	0.00
	Total	35,692,185.69	35,692,185.00	0.69

## MESSAGES

Type	Number	Message	F-195 Amount	F-203 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.	4,050,000.00	2,425,162.17
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.	1,186,768.00	1,386,087.44



Washougal School District No. 112

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
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.	7,473,343.00	7,807,959.99

## Superintendent of Public Instruction

Washougal School District  
Clark County

Educational Service District 112  
CCDDD 06112

F-203 Summary Report  
2023-24 Budget Development

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	25,991,490.31
3121	Z288	Special Education, Gen Apportionment	930,368.21
4121	N7	Special Education	5,171,255.05
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	715,165.90
4165	Z477	Transitional Bilingual	216,423.22
4174	Z095	Highly Capable	84,831.65
4198	S5	School Food Service	5,299.12
4199	I4	Transportation - Operations	2,264,226.00
4499	J1	Transportation Reimbursement	313,126.23
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	333,202.77
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,001,733.06
n/a	V13	Estimated Next Year LEA	0
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	0.00
n/a	TKM49F	Transition to Kindergarten Federal Funding	710,248.79

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	134.27	13.68	147.95
District Generated			
Total	134.27	13.68	147.95
CIS Salary Allocation			
School Generated	10,734,099.68	1,093,475.95	11,827,575.63
District Generated			
Total	10,734,099.68	1,093,475.95	11,827,575.63
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	7.39	1.04	8.43
District Generated	2.38		2.38
Total	9.77	1.04	10.80
CAS Salary Allocation			
School Generated	876,711.80	123,057.68	999,769.48
District Generated	282,071.46		282,071.46
Total	1,158,783.26	123,057.68	1,281,840.94
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	27.89	4.20	32.09
District Generated	13.50		13.50
Total	41.39	4.20	45.59
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	1,599,525.98	240,981.25	1,840,507.23
District Generated	773,927.19		773,927.19

Total		2,373,453.17		240,981.25		2,614,434.42
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**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	40.00
TKB2L1	Enroll SpEd TK Tier 14/18	0.00
TKB2L	Enroll SpEd TK Tier Other	0.00
B2L1	Enroll SpEd K-21 LRE1	300.00
B2	Enroll SpEd K-21 Other	130.00
Z271	Enroll K	182.00
A6A1	Enroll 1	181.00
A6A2	Enroll 2	201.00
A6A3	Enroll 3	185.00
A39	Enroll K-3	749.00
A7a	Enroll 4	185.00
A8a5	Enroll 5	192.00
A8a6	Enroll 6	214.00
A40	Enroll 5-6	406.00
A11a7	Enroll 7	197.00
A11a8	Enroll 8	213.00
A12	Enroll 7-8	410.00
A13a9	Enroll 9	241.00
A13a10	Enroll 10	221.00
A13a11	Enroll 11	192.00
A13a12	Enroll 12	199.00
A41	Enroll 9-12	853.00
Z298	Enroll K-8	1,750.00
Z472	Enroll Total Entered	2,603.00
A42	Enroll Total	2,603.00
A14	Enroll ALE K-6	14.00
A14B	Enroll ALE 7-8	12.00
A18	Enroll ALE 9-12	0.00
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 Dropout and ALE	2,694.00
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

Washougal School District  
Clark County

Educational Service District 112  
CCDDD 06112

F-203 Assumptions Report  
2023-24 Budget Development

**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00
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	77.00
A63	Enroll TBIP 7-8	14.00
A64	Enroll TBIP 9-12	41.00
A65	Enroll TBIP Exited	5.00

**Other Enrollment****Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	35.00
E55	Enroll 9-12 CTE exp	210.00
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	1.060
A33r	Regionalization	1.060
A33re	Regionalization Experience	0.000
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	947.00
C1	Enroll Total PY for LAP	2,728.13
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	64.00

**Estimated Revenues****Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	100,000.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.24370
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	2,264,226.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	313,126.23

**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	20,359.00
H3	Est RPB	2,587.00
H4	Est RPL K3	4,292.00

**Transition To Kindergarten**

Item Code	Item Name	Amount
TKZ271	Enroll TTK	60.00
TKM49S	TTK State Funding	0.00
TKM49F	TTK Federal Funding	710,248.79

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Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.060
A33r	2. District-Wide Regionalization	1.060
A33re	3. District-Wide Regionalization Experience	0.000
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  134.270 * 72,728.00 * 1.060	\$ 10,351,099.87
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((134.270 * 75,419.00) * (1.060 + 0.000)) - 10,351,099.87	\$ 382,999.81
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total]  10,351,099.87 + 382,999.81	\$ 10,734,099.68
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  7.388 * 107,955.00 * 1.060	\$ 845,425.83
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]  7.388 * 111,950.00 * 1.060 - 845,425.83	\$ 31,285.97
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total]  845,425.83 + 31,285.97	\$ 876,711.80

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  27.891 * 52,173.00 * 1.060	\$ 1,542,466.57
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  27.891 * 54,103.00 * 1.060 - 1,542,466.57	\$ 57,059.41
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total]  1,542,466.57 + 57,059.41	\$ 1,599,525.98
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  120.092 * 4.000 * 151.86	\$ 72,948.68
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]  4.275 * 52,173.00 * 1.060	\$ 236,421.95
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]  4.275 * 54,103.00 * 1.060 - 236,421.95	\$ 8,745.79
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  236,421.95 + 8,745.79	\$ 245,167.74



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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.783 * 52,173.00 * 1.060	\$ 43,302.55
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.783 * 54,103.00 * 1.060 - 43,302.55	\$ 1,601.86
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 43,302.55 + 1,601.86	\$ 44,904.41
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.481 * 52,173.00 * 1.060	\$ 81,904.31
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 1.481 * 54,103.00 * 1.060 - 81,904.31	\$ 3,029.83
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 81,904.31 + 3,029.83	\$ 84,934.14
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 6.956 * 52,173.00 * 1.060	\$ 384,690.31
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 6.956 * 54,103.00 * 1.060 - 384,690.31	\$ 14,230.59
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 384,690.31 + 14,230.59	\$ 398,920.90

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	E. Central Admin – Certificated Administrative Staff (CAS)	
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  2.377 * 107,955.00 * 1.060	\$ 272,005.58
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  2.377 * 111,950.00 * 1.060 - 272,005.58	\$ 10,065.88
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  272,005.58 + 10,065.88	\$ 282,071.46

**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]  134.270 * 72,728.00 * 1.060	\$ 10,351,099.87
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((134.270 * 75,419.00) * (1.060 + 0.000)) - 10,351,099.87	\$ 382,999.81
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]  272,005.58 + 845,425.83	\$ 1,117,431.41
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]  10,065.88 + 31,285.97	\$ 41,351.85
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]  1,542,466.57 + 236,421.95 + 43,302.55 + 81,904.31 + 384,690.31	\$ 2,288,785.69
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]  57,059.41 + 8,745.79 + 1,601.86 + 3,029.83 + 14,230.59	\$ 84,667.48
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]  10,351,099.87 + 382,999.81 + 1,117,431.41 + 41,351.85 + 2,288,785.69 + 84,667.48	\$ 14,266,336.11

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	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] (134.270 + 9.765) * 12,312.00	\$ 1,773,358.92
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] ((134.270 + 9.765) * (13,200.00 * 1.02)) - 1,773,358.92	\$ 165,928.32
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 41.386 * 12,312.00	\$ 509,544.43
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (41.386 * 13,200.00 * 1.430) - 509,544.43	\$ 271,657.71
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (10,351,099.87 + 1,117,431.41) * 0.17970	\$ 2,060,895.07
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (382,999.81 + 41,351.85) * 0.17330	\$ 73,540.14
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 2,288,785.69 * 0.22060	\$ 504,906.12
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 84,667.48 * 0.18560	\$ 15,714.28
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] 1,773,358.92 + 165,928.32 + 509,544.43 + 271,657.71 + 2,060,895.07 + 73,540.14 + 504,906.12 + 15,714.28	\$ 5,375,544.99

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((134.270 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00	\$ 178,901.66
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc]  178,901.66 * 0.17330	\$ 31,003.66
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits]  178,901.66 + 31,003.66	\$ 209,905.32
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate]  60.00 * 9,555.02	\$ 573,301.20
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate]  0.00 * 10,463.80	\$ 0.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE]  573,301.20 + 0.00	\$ 573,301.20
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate]  5.00 * 9,555.02	\$ 47,775.10
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate]  0.00 * 10,463.80	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE]  47,775.10 + 0.00	\$ 47,775.10
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate]  (14.00 + 12.00 + 0.00) * 9,555.02	\$ 248,430.52

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M8	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC</p> <p>[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]</p> <p>422,034.84 + 981,541.08 + 387,843.84 + 53,408.70 + 769,981.32 + 59,987.52 + 486,266.76 + 336,887.46</p>	\$ 3,497,951.52
M16	<p>2. Grades 9-12 Additional: Total Allocated MSOC</p> <p>[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]</p> <p>37,566.12 + 0.00 + 40,995.18 + 5,160.65 + 80,241.71 + 6,832.53 + 0.00 + 0.00</p>	\$ 170,796.19
M91	<p>3. Small School District and Remote &amp; Necessary MSOC enhancement</p> <p>(([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN])</p> <p>(0.000 + 0.000) * 13,473.20</p>	\$ 0.00
Z390	<p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>3,497,951.52 + 170,796.19 + 0.00</p>	\$ 3,668,747.71
Z123	<p>H. Career &amp; Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total</p> <p>[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]</p> <p>156,210.85 + 17,444.05 + 34,294.81 + 78,264.46 + 60,361.70 + 1,109.19 + 3,054.70</p>	\$ 350,739.76
Z137	<p>2. Grades 9 - 12 Exploratory Career &amp; Technical Education - Total</p> <p>[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>937,265.10 + 105,613.63 + 206,686.44 + 470,368.13 + 362,170.20 + 6,655.72 + 18,328.21</p>	\$ 2,107,087.43
Z109	<p>3. Skills Center Total</p> <p>[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]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
144A	<p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>350,739.76 + 2,107,087.43 + 0.00</p>	\$ 2,457,827.19

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Item Code	Amount
m49	A.Totals
	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]
	72,948.68 + 0.00 + 14,266,336.11 + 5,375,544.99 + 573,301.20 + 47,775.10 + 248,430.52 + 3,668,747.71 + 0.00 + 350,739.76 + 2,107,087.43 + 209,905.32
Z457	2. Guar Entlmt per Student
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]
	26,920,816.82 / 2,694.00
	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
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]
	3,817,678.35 * 0.24370
A28	d. Federal Forest Account 5500 Deduction
	\$ 0.00
Z456	e. Fire District Payment
	[Enroll Fire Dist] * [Fire Dist Rate]
	947.00 * 1.10
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]
	26,920,816.82 - 0.00 - 0.00 - 930,368.21 - 0.00 + 1,041.70
	\$ 25,991,490.31

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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 * 72,728.00 * 1.060
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((0.000 * 75,419.00) * (1.060 + 0.000)) - 0.00
Z098	3. Skill CIS Salary Total
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]
	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 * 107,955.00 * 1.060
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	0.000 * 111,950.00 * 1.060 - 0.00
Z101	3. Skill CAS Salary Total
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]
	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 * 52,173.00 * 1.060
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	0.000 * 54,103.00 * 1.060 - 0.00
112A	3. Subtotal CTE CAS Salary
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]
	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 * 12,312.00	\$ 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 * 13,200.00 * 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) * 0.17970	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.17330	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance]  0.000 * 12,312.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance]  (0.000 * 13,200.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.22060	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.18560	\$ 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	<p>E. Professional Learning Days - Skill Center</p> <p>1. Professional Learning Days Salaries</p> $\frac{(((\text{Skills Center CIS FTE} * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}]))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$ $(((0.000 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00$	\$	0.00
Z105pd	<p>2. Professional Learning Day - Payroll Tax and Benefits</p> $[\text{Skill CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $0.00 * 0.17330$	\$	0.00
3045pd	<p>3. Total Skill Center Professional Learning Days</p> $[\text{Skill CIS PD Salary}] + [\text{Skill CIS PD Benefits}]$ $0.00 + 0.00$	\$	0.00
M40	<p>F. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Skill Center: Total Allocated MSOC</p> $[\text{Total MSOC Technology-Skills}] + [\text{Total MSOC Utilities-Skills}] + [\text{Total MSOC Curriculum-Skills}] + [\text{Total MSOC Other Supplies-Skill}] + [\text{Total MSOC Library-Skill}] + [\text{Total MSOC Prof Dvlp-Skills}] + [\text{Total MSOC Facilities-Skills}] + [\text{Total MSOC Districtwide-Skills}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00
Z108	<p>2. Skill Center Substitutes</p> $[\text{Skills Center Teacher FTE}] * [\text{Substitutes Days}] * [\text{Substitutes Rate}]$ $0.000 * 4.000 * 151.86$	\$	0.00
Z109	<p>G. Total</p> <p>1. Skill Center Total</p> $[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills Insurance/Benefits Total}] + [\text{Total MSOC -Skills}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00

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2023-24 Budget Development**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 $[CTE\ 7-8\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $1.954 * 72,728.00 * 1.060$	\$ 150,637.14
Z111	2. CTE 7-8 CIS Salary Inc $(([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 7-8\ CIS\ Salary\ Maint]$ $((1.954 * 75,419.00) * (1.060 + 0.000)) - 150,637.14$	\$ 5,573.71
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $150,637.14 + 5,573.71$	\$ 156,210.85
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $0.147 * 107,955.00 * 1.060$	\$ 16,821.55
Z114	2. CTE 7-8 CAS Salary Inc $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CAS\ Salary\ Maint]$ $0.147 * 111,950.00 * 1.060 - 16,821.55$	\$ 622.50
Z115	3. CTE 7-8 CAS Salary Total $[CTE\ 7-8\ CAS\ Salary\ Maint] + [CTE\ 7-8\ CAS\ Salary\ Inc]$ $16,821.55 + 622.50$	\$ 17,444.05
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $0.598 * 52,173.00 * 1.060$	\$ 33,071.42
020A	2. CLS Salary Increase $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CLS\ Salary\ Maint]$ $0.598 * 54,103.00 * 1.060 - 33,071.42$	\$ 1,223.39
022A	3. Subtotal CTE CLS Salary $[CTE\ 7-8\ CLS\ Salary\ Maint] + [CTE\ 7-8\ CLS\ Salary\ Inc]$ $33,071.42 + 1,223.39$	\$ 34,294.81

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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]  2.101 * 12,312.00	\$ 25,867.51
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]  (2.101 * 13,200.00 * 1.02) - 25,867.51	\$ 2,420.35
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (150,637.14 + 16,821.55) * 0.17970	\$ 30,092.33
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (5,573.71 + 622.50) * 0.17330	\$ 1,073.80
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance]  0.598 * 12,312.00	\$ 7,362.58
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance]  (0.598 * 13,200.00 * 1.430) - 7,362.58	\$ 3,925.27
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  33,071.42 * 0.22060	\$ 7,295.56
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  1,223.39 * 0.18560	\$ 227.06
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]  25,867.51 + 2,420.35 + 30,092.33 + 1,073.80 + 7,362.58 + 3,925.27 + 7,295.56 + 227.06	\$ 78,264.46

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries $\frac{(((\text{CTE 7-8 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((1.954 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00$	\$ 2,603.51
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] $2,603.51 * 0.17330$	\$ 451.19
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] $2,603.51 + 451.19$	\$ 3,054.70
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] $6,036.45 + 17,504.55 + 6,639.50 + 1,207.15 + 13,279.35 + 1,207.15 + 8,451.10 + 6,036.45$	\$ 60,361.70
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] $1.826 * 4.000 * 151.86$	\$ 1,109.19
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] $156,210.85 + 17,444.05 + 34,294.81 + 78,264.46 + 60,361.70 + 1,109.19 + 3,054.70$	\$ 350,739.76

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2023-24 Budget Development**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

<b>Item Code</b>		<b>Amount</b>
	<b>A. Grades 9 - 12 Career &amp; Technical Education (Exploratory and Preparatory)</b>	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  11.724 * 72,728.00 * 1.060	\$ 903,822.86
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]  ((11.724 * 75,419.00) * (1.060 + 0.000)) - 903,822.86	\$ 33,442.24
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]  903,822.86 + 33,442.24	\$ 937,265.10
	<b>B. Grades 9 - 12 Career &amp; Technical Education (Exploratory and Preparatory)</b>	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  0.890 * 107,955.00 * 1.060	\$ 101,844.75
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint]  0.890 * 111,950.00 * 1.060 - 101,844.75	\$ 3,768.88
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]  101,844.75 + 3,768.88	\$ 105,613.63
	<b>C. CTE 9-12 - Classified Staff (CLS)</b>	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  3.604 * 52,173.00 * 1.060	\$ 199,313.38
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]  3.604 * 54,103.00 * 1.060 - 199,313.38	\$ 7,373.06
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]  199,313.38 + 7,373.06	\$ 206,686.44

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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]  12.614 * 12,312.00	\$ 155,303.57
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]  (12.614 * 13,200.00 * 1.02) - 155,303.57	\$ 14,531.33
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (903,822.86 + 101,844.75) * 0.17970	\$ 180,718.47
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (33,442.24 + 3,768.88) * 0.17330	\$ 6,448.69
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance]  3.604 * 12,312.00	\$ 44,372.45
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance]  (3.604 * 13,200.00 * 1.430) - 44,372.45	\$ 23,656.65
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]  199,313.38 * 0.22060	\$ 43,968.53
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]  7,373.06 * 0.18560	\$ 1,368.44
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]  155,303.57 + 14,531.33 + 180,718.47 + 6,448.69 + 44,372.45 + 23,656.65 + 43,968.53 + 1,368.44	\$ 470,368.13

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$	\$ 15,621.08
Z133pd	$(((11.724 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 2,707.13
3031pd	15,621.08 * 0.17330 3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 15,621.08 + 2,707.13	\$ 18,328.21
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 362,170.20 + 0.00	\$ 362,170.20
Z136	2. CTE 9-12 Substitutes $(\text{CTE 9-12 expl Teacher FTE} + \text{CTE 9-12 prep Teacher FTE}) * (\text{Substitutes Days} * \text{Substitutes Rate})$ $(10.957 + 0.000) * (4.000 * 151.86)$	\$ 6,655.72
Z137	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] 937,265.10 + 105,613.63 + 206,686.44 + 470,368.13 + 362,170.20 + 6,655.72 + 18,328.21	\$ 2,107,087.43

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2023-24 Budget Development**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	300.00
B2	D. Kindergarten - Age 21 Other	130.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 2,694.00 + 64.00	2,758.00
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (0.00 + 0.00 + 300.00 + 130.00) / 2,758.00	0.1559
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 0.1559 > 0.15000 THEN 0.1559 - 0.15000 ELSE 0	0.0059
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 * 1.20 ELSE (40.00 * 10,083.11 * 1.20)	\$ 483,989.28
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 * 1.1200) - 22.51) * 300.00 ELSE ((10,083.11 * 1.1200) - 22.51) * 300.00	\$ 3,381,171.96
Z280	3. Age K-21 Other Allocation	\$ 1,386,526.26



	<p>IF [Co-op SpEd Alloc Rate] &gt; 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 &gt; 0 THEN ((0.00 * 1.0600) - 22.51) * 130.00 ELSE ((10,083.11 * 1.0600) - 22.51) * 130.00</p>	
Z280E	<p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] &gt; [SpEd Max Fund %] THEN (((([SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1559 &gt; 0.15000 THEN (((0.00 + 0.00 + 3,381,171.96 + 1,386,526.26) * -1) / 0.1559) * 0.0059) ELSE 0</p>	\$ -180,432.45

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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 TK Tier 14/18 Allocation] + [SpEd TK Tier Other 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>483,989.28 + 0.00 + 0.00 + 3,381,171.96 + 1,386,526.26 + -180,432.45 + 100,000.00 + 0.00 + 0.00</p>	\$ 5,171,255.05
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 10,083.11 * 1.20</p>	\$ 0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>5,171,255.05 + 0.00</p>	\$ 5,171,255.05

**Account 3121 Special Education, General Apportionment**

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>0.00 + 0.00 + 300.00 + 130.00</p>	430.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] &gt; 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 &gt; 0 THEN 0.00 * 430.00 ELSE 10,083.11 * 430.00</p>	\$ 4,335,737.30
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1357

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 4,335,737.30 / (1 + 0.1357)	\$ 3,817,678.35
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.24370
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 3,817,678.35 * 0.24370	\$ 930,368.21
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 5,171,255.05 + 930,368.21	\$ 6,101,623.26

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2023-24 Budget Development**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

<b>Item Code</b>		<b>Amount</b>
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(182.00 + 181.00 + 201.00 + 185.00) * 0.073450$	55.014
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $185.00 * 0.04828$	8.933
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $406.00 * 0.04828$	19.604
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $410.00 * 0.04844$	19.862
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(853.00 + 14.00 + 12.00 + 0.00 + 5.00 + 0.00 + 60.00 + 0.00) * 0.05013$	47.323
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(4.407 + 55.014 + 8.933 + 19.604 + 19.862 + 47.323) / 2,694.00$	0.057588
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(182.00 + 181.00 + 201.00 + 185.00) * 0.004365$	3.269
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $185.00 * 0.00402$	0.745
Z555Z6	CAS BEA FTE 5-6	1.634

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

406.00 \* 0.00402

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 410.00 * 0.00402	1.650
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] (853.00 + 14.00 + 12.00 + 0.00 + 5.00 + 0.00 + 60.00 + 0.00) * 0.00404	3.821
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [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] (0.262 + 3.269 + 0.745 + 1.634 + 1.650 + 3.821) / 2,694.00	0.004225
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (182.00 + 181.00 + 201.00 + 185.00) * 0.018294	13.702
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 185.00 * 0.01730	3.201
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 406.00 * 0.01730	7.024
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 410.00 * 0.01709	7.008
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] (853.00 + 14.00 + 12.00 + 0.00 + 5.00 + 0.00 + 60.00 + 0.00) * 0.01716	16.200
594X	CLS Special Ed BEA Rate (K-12)	0.017496

$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{[\text{Enroll Total w/ Run Start and Dropout and ALE}]}$	
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$(13.702 + 3.201 + 7.024 + 7.008 + 16.200) / 2,694.00$	
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Washougal School District  
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2023-24 Budget Development**Salary Allocation**

<b>Item Code</b>		<b>Amount</b>
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base]  0.057588 * 72,728.00 * 1.060	\$ 4,439.56
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total]  ((0.057588 * 75,419.00) * (1.060 + 0.000)) - 4,439.56	\$ 164.26
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total]  4,439.56 + 164.26	\$ 4,603.82
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base]  0.004225 * 107,955.00 * 1.060	\$ 483.48
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total]  0.004225 * 111,950.00 * 1.060 - 483.48	\$ 17.89
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total]  483.48 + 17.89	\$ 501.37
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base]  0.017496 * 52,173.00 * 1.060	\$ 967.59
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total]  0.017496 * 54,103.00 * 1.060 - 967.59	\$ 35.79
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total]  967.59 + 35.79	\$ 1,003.38
Z234	TOTAL Salary BEA	\$ 6,108.57

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

4,603.82 + 501.37 + 1,003.38

2023-2024 School Year

State of Washington

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Superintendent of Public Instruction

Washougal School District

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## Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $(([\text{CIS BEA FTE K-12}] + [\text{CAS BEA FTE K-12}]) * [\text{Certificated Health Insurance}]$ $(0.057588 + 0.004225) * 12,312.00$	\$ 761.04
Z236	2. CIS/CAS BEA Insurance Inc Total $((([\text{CIS BEA FTE K-12}] + [\text{CAS BEA FTE K-12}]) * ([\text{Certificated Health Insurance Inc}] * [\text{Cert Health Factor}]))) - [\text{CIS/CAS BEA Insurance Maint Total}]$ $((0.057588 + 0.004225) * (13,200.00 * 1.02)) - 761.04$	\$ 71.21
Z237	3. CLS BEA Insurance Maint Total $[\text{CLS BEA FTE K-12}] * [\text{CLS Health Insurance}]$ $0.017496 * 12,312.00$	\$ 215.41
Z238	4. CLS BEA Insurance Inc Total $([\text{CLS BEA FTE K-12}] * [\text{CLS Health Insurance Inc}] * [\text{CLS Health Factor}]) - [\text{CLS BEA Insurance Maint Total}]$ $(0.017496 * 13,200.00 * 1.430) - 215.41$	\$ 114.84
Z239	5. CIS/CAS BEA Benefits Maint Total $([\text{CIS BEA Salary Maint Total}] + [\text{CAS BEA Salary Maint Total}]) * [\text{CIS/CAS - Benefits Maint}]$ $(4,439.56 + 483.48) * 0.17970$	\$ 884.67
Z240	6. CIS/CAS BEA Benefits Inc Total $([\text{CIS BEA Salary Inc Total}] + [\text{CAS BEA Salary Inc Total}]) * [\text{CIS/CAS - Benefits Inc}]$ $(164.26 + 17.89) * 0.17330$	\$ 31.57
Z241	7. CLS BEA Benefits Maint Total $[\text{CLS BEA Salary Maint Total}] * [\text{CLS - Benefits Maint}]$ $967.59 * 0.22060$	\$ 213.45
Z242	8. CLS BEA Benefits Inc Total $[\text{CLS BEA Salary Inc Total}] * [\text{CLS - Benefits Inc}]$ $35.79 * 0.18560$	\$ 6.64
Z243	9. TOTAL Benefits BEA	\$ 2,298.83

<p>[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]</p>	
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<p>761.04 + 71.21 + 215.41 + 114.84 + 884.67 + 31.57 + 213.45 + 6.64</p>	
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**Substitutes BEA**

Item Code		Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.057588 * 0.9170) * (4.000 * 151.86)$	\$ 32.08

**MSOC BEA**

Item Code		Amount
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE] * [MSOC-Reg]) + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE]$ $((2,694.00 * 1,483.44) + ((14.00 + 12.00 + 0.00 + 853.00 + 5.00 + 0.00 + 60.00 + 0.00) * 200.23)) / 2,694.00$	\$ 1,553.60
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((( [CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.057588 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00$	\$ 76.73
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $76.73 * 0.17330$	\$ 13.30
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $76.73 + 13.30$	\$ 90.03

**3. BEA Rate for Special Education**

Item Code		Amount
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $6,108.57 + 2,298.83 + 32.08 + 1,553.60 + 90.03$	\$ 10,083.11

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2023-24 Budget Development**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

<b>Item Code</b>		<b>Amount</b>
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %]  2,728.13 * 0.3751	1,023.32
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year]  1,023.32 * 2.39750 * 36.00 / 15.00 / 900.00	6.542
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  6.542 * 72,728.00 * 1.060	\$ 504,333.77
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]  ((6.542 * 75,419.00) * (1.060 + 0.000)) - 504,333.77	\$ 18,660.79
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance]  6.542 * 12,312.00	\$ 80,545.10
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance]  (6.542 * 13,200.00 * 1.02) - 80,545.10	\$ 7,536.39
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  504,333.77 * 0.17970	\$ 90,628.78
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  18,660.79 * 0.17330	\$ 3,233.91

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M56	I. Learning Assistance Program: Total Allocated MSOC [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]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((( [LAP CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((6.542 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00	\$ 8,716.58
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]  8,716.58 * 0.17330	\$ 1,510.58
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits]  8,716.58 + 1,510.58	\$ 10,227.16
O7	K. Lap Regular Total [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]  504,333.77 + 18,660.79 + 80,545.10 + 7,536.39 + 90,628.78 + 3,233.91 + 0.00 + 10,227.16	\$ 715,165.90

## LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	B. Formulated Staffing Units - High Poverty ((( [LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]  ((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  0.000 * 72,728.00 * 1.060	\$ 0.00
Z070hp	D. CIS Salary Increase ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]  ((0.000 * 75,419.00) * (1.060 + 0.000)) - 0.00	\$ 0.00

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance]  0.000 * 12,312.00	\$ 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 * 13,200.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint]  0.00 * 0.17970	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc]  0.00 * 0.17330	\$ 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 * 75,419.00) * (1.060 + 0.000)) / 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 * 0.17330	\$ 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
<b>LAP Program Totals</b>		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL]  0.00 + 715,165.90	\$ 715,165.90

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2023-24 Budget Development**V. Transitional Bilingual Program (TBIP) – Acct 4165**

<b>Item Code</b>		<b>Amount</b>
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]  77.00 + 14.00 + 41.00	132.00
A62	B. TBIP Enroll K-6 Subtotal	77.00
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]  77.00 * 4.778 * 36.00 / 15.00 / 900.00	0.981
A63	D. TBIP Enroll 7-8 Subtotal	14.00
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]  14.00 * 6.778 * 36.00 / 15.00 / 900.00	0.253
A64	F. TBIP Enroll 9-12 Subtotal	41.00
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]  41.00 * 6.778 * 36.00 / 15.00 / 900.00	0.741
A65	H. TBIP Exited Kindergarten - Grade 12	5.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]  5.00 * 3.000 * 36.00 / 15.00 / 900.00	0.040
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]  0.981 + 0.253 + 0.741 + 0.040	2.015

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  2.015 * 72,728.00 * 1.060	\$ 155,339.74
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint]  ((2.015 * 75,419.00) * (1.060 + 0.000)) - 155,339.74	\$ 5,747.70
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance]  2.015 * 12,312.00	\$ 24,808.68
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance]  (2.015 * 13,200.00 * 1.02) - 24,808.68	\$ 2,321.28
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  155,339.74 * 0.17970	\$ 27,914.55
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  5,747.70 * 0.17330	\$ 996.08
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]  (((2.015 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00	\$ 2,684.79
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]  2,684.79 * 0.17330	\$ 465.27
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits]  2,684.79 + 465.27	\$ 3,150.06

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]  155,339.74 + 5,747.70 + 24,808.68 + 2,321.28 + 27,914.55 + 996.08 + 0.00 + 3,150.06	\$ 220,278.09
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor]  220,278.09 * 0.0175	\$ 3,854.87
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount]  220,278.09 - 3,854.87	\$ 216,423.22

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2023-24 Budget Development**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	134.70
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year]  134.70 * 2.1590 * 36.00 / 15.00 / 900.00	0.776
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  0.776 * 72,728.00 * 1.060	\$ 59,823.14
Z089	D. HiCap CIS Salary Inc (( [HiCap CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]  ((0.776 * 75,419.00) * (1.060 + 0.000)) - 59,823.14	\$ 2,213.51
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance]  0.776 * 12,312.00	\$ 9,554.11
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance]  (0.776 * 13,200.00 * 1.02) - 9,554.11	\$ 893.95
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]  59,823.14 * 0.17970	\$ 10,750.22
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]  2,213.51 * 0.17330	\$ 383.60
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



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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$	\$ 1,033.94
Z093pd	$(((0.776 * 75,419.00) * (1.060 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 179.18
4174pd	1,033.94 * 0.17330 3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,033.94 + 179.18	\$ 1,213.12
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] $59,823.14 + 2,213.51 + 9,554.11 + 893.95 + 10,750.22 + 383.60 + 0.00 + 1,213.12$	\$ 84,831.65

**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] $0.00 + 3,664.62 + 776.10 + 858.40$	\$ 5,299.12
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] $20,359.00 * 0.180000$	3,664.62
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $2,587.00 * 0.30$	776.10
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $4,292.00 * 0.2000$	858.40

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]  2,264,226.00 + 0.00	\$ 2,264,226.00

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?	947.00	2,997.00

## Washougal School District No.112

F-195F

## ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	182.00	184.00	176.00	176.00
2. Grade 1	181.00	183.00	184.00	176.00
3. Grade 2	201.00	181.00	183.00	184.00
4. Grade 3	185.00	202.00	181.00	183.00
5. Grade 4	185.00	187.00	202.00	181.00
6. Grade 5	192.00	187.00	187.00	202.00
7. Grade 6	214.00	201.00	193.00	193.00
8. Grade 7	197.00	214.00	204.00	196.00
9. Grade 8	213.00	207.00	211.00	201.00
10. Grade 9	241.00	233.00	219.00	223.00
11. Grade 10	221.00	240.00	217.00	204.00
12. Grade 11 (excluding Running Start)	192.00	183.00	185.00	168.00
13. Grade 12 (excluding Running Start)	199.00	165.00	169.00	171.00
14. SUBTOTAL	2,603.00	2,567.00	2,511.00	2,458.00
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	26.00	26.00	26.00	26.00
18. TOTAL K-12	2,694.00	2,658.00	2,602.00	2,549.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	202.105	191.800	182.210	173.100
2. General Fund FTE Classified Employees /4	146.128	131.140	124.580	118.360

## Washougal School District No.112

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	8,632,270	9,191,372	10,083,109	10,487,084
2000   Local Nontax Support	667,985	881,345	918,972	1,147,351
3000   State, General Purpose	26,921,858	27,606,166	27,686,283	27,650,619
4000   State, Special Purpose	9,806,779	10,056,051	10,085,235	10,072,244
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	3,324,141	3,324,141	3,390,624	3,458,436
7000   Revenues from Other School Districts	18,500	19,222	19,683	20,057
8000   Revenues from Other Entities	60,000	62,340	63,836	65,049
9000   Other Financing Sources	1,366,704	827,240	827,240	827,240
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,798,237	51,967,877	53,074,982	53,728,080
EXPENDITURES				
00   Regular Instruction	26,268,901	26,916,729	26,781,850	26,425,189
10   Federal Special Purpose Funding	0	0	0	0
20   Special Education Instruction	8,137,852	8,455,232	8,658,158	8,822,663
30   Vocational Education Instruction	2,172,243	2,256,955	2,311,122	2,355,034
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	2,215,995	2,970,542	2,927,862	2,853,635
70   Other Instructional Programs	255,786	265,762	272,140	277,311
80   Community Services	403,626	419,367	429,432	437,591
90   Support Services	11,332,689	11,529,924	11,979,864	12,387,179
B. TOTAL EXPENDITURES	50,787,092	52,814,511	53,360,428	53,558,602
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)	-38,854	-896,634	-335,446	119,478
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	209,186	75,000	0	0

## Washougal School District No.112

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## SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
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	64,381	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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	399,614	225,000	0	0
G.L.890 Unassigned Fund Balance	338,610	632,936	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,038,209	3,038,209	3,074,511	2,739,065
F. TOTAL BEGINNING FUND BALANCE	4,050,000	4,011,145	3,114,511	2,779,065
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	75,000	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
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

Washougal School District No.112

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	0	0	0
G.L.890 Unassigned Fund Balance	632,936	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,038,209	3,074,511	2,739,065	2,858,543
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,011,145	3,114,511	2,779,065	2,898,543

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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100   General Student Body	143,023	147,314	176,777	176,777
200   Athletics	253,170	260,765	312,918	312,918
300   Classes	38,800	39,964	47,957	47,957
400   Clubs	201,720	207,772	249,326	249,326
600   Private Moneys	7,000	7,210	8,652	8,652
A. TOTAL REVENUES	643,713	663,025	795,630	795,630
EXPENDITURES				
100   General Student Body	148,125	149,606	142,126	142,126
200   Athletics	430,163	434,465	412,742	412,742
300   Classes	30,200	30,502	28,977	28,977
400   Clubs	221,451	223,666	212,483	212,483
600   Private Moneys	2,000	2,020	1,919	1,919
B. TOTAL EXPENDITURES	831,939	840,259	798,247	798,247
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-188,226	-177,234	-2,617	-2,617
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
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	391,311	203,085	25,851	23,234
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	391,311	203,085	25,851	23,234
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	203,085	25,851	23,234	20,617
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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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/	203,085	25,851	23,234	20,617

## Washougal School District No.112

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## SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	6,640,000	6,174,000	6,345,500	4,385,500
2000   Local Nontax Support	30,000	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	6,670,000	6,184,000	6,355,500	4,395,500
EXPENDITURES				
Matured Bond Expenditures	4,895,000	4,895,000	5,305,000	2,830,000
Interest on Bonds	1,655,325	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	6,560,325	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)	109,675	-376,325	-403,575	267,100
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	4,087,346	4,197,021	3,820,696	3,417,121
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	4,087,346	4,197,021	3,820,696	3,417,121
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

## Washougal School District No.112

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## SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	4,197,021	3,820,696	3,417,121	3,684,222
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)	4,197,021	3,820,696	3,417,121	3,684,221

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 DS4 for detail of estimated outstanding nonvoted bond detail information.

## Washougal School District No.112

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	916,580	2,530,500	4,016,500	2,439,000
2000   Local Nontax Support	11,210	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	977,790	2,600,500	4,166,500	2,499,000
EXPENDITURES				
10   Sites	1,400,000	0	0	0
20   Buildings	3,985,305	1,800,000	3,090,000	1,310,000
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	6,385,305	1,800,000	3,090,000	1,310,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	973,224	950,000	950,000	950,000
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)	-6,380,739	-149,500	126,500	239,000
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

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## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	424,579	368,572	149,072	125,572
G.L.863 Restricted from State Proceeds	1,085,026	636,654	641,654	641,654
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	1,117,401	33,772	83,772	133,772
G.L.866 Restricted from Impact Fee Proceeds	4,845,932	53,201	63,201	163,201
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	0	5,000	5,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,473,343	1,092,604	943,104	1,069,604
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	368,572	149,072	125,572	304,572
G.L.863 Restricted from State Proceeds	636,654	641,654	641,654	641,654
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	33,772	83,772	133,772	183,772
G.L.866 Restricted from Impact Fee Proceeds	53,201	63,201	163,201	173,201
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,092,604	943,104	1,069,604	1,308,604

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.

## Washougal School District No.112

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	5,934	4,779	4,340	4,296
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	313,126	391,131	510,942	571,195
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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	319,060	395,910	515,282	575,491
EXPENDITURES				
33 Transportation Equipment Purchases	550,000	483,750	524,170	543,542
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	550,000	483,750	524,170	543,542
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)	-230,940	-87,840	-8,888	31,949
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,186,768	955,828	867,988	859,100
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	1,186,768	955,828	867,988	859,100
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	955,828	867,988	859,100	891,050



## Washougal School District No.112

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	955,828	867,988	859,100	891,049

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.