

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

F-196 Annual Financial Statements

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Longview School District of Cowlitz County for the fiscal year ended August 31, 2022, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2021-August 31, 2022

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	101,285,898.05	970,681.42	4,337,688.37	4,214,341.13	387,446.97	0.00	111,196,055.94
Total Expenditures	99,972,126.30	386,551.65	4,638,415.45	3,335,552.93	570,695.60	0.00	108,903,341.93
Other Financing Uses	0.00	0.00	0.00	105,113.67	0.00	0.00	105,113.67
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,313,771.75	584,129.77	-300,727.08	773,674.53	-183,248.63	0.00	2,187,600.34
Beginning Total Fund Balance	9,431,194.15	183,180.42	3,895,645.88	3,828,035.61	605,147.25	0.00	17,943,203.31
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	10,744,965.90	767,310.19	3,594,918.80	4,601,710.14	421,898.62	0.00	20,130,803.65

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	4,222,949.20	90,547.06	9,134.92	846,657.09	3,700.10	0.00	5,172,988.37
Minus Warrants Outstanding	-4,177,561.57	-35,396.11	0.00	-838,016.81	0.00	0.00	-5,050,974.49
Taxes Receivable	6,352,420.64		1,733,050.78	1,396,183.51	0.00		9,481,654.93
Due From Other Funds	453.52	8,812.10	0.00	524.16	0.00	0.00	9,789.78
Due From Other Governmental Units	2,115,760.90	433,654.88	0.00	1,000,929.49	0.00	0.00	3,550,345.27
Accounts Receivable	104,740.30	0.00	0.00	603,953.91	0.00	0.00	708,694.21
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	262,939.43	0.00		281,961.56			544,900.99
Prepaid Items	662,261.76	55,447.33			0.00	0.00	717,709.09
Investments	8,977,500.81	251,689.19	3,585,783.88	4,380,328.35	418,198.52	0.00	17,613,500.75
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	18,521,464.99	804,754.45	5,327,969.58	7,672,521.26	421,898.62	0.00	32,748,608.90
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	18,521,464.99	804,754.45	5,327,969.58	7,672,521.26	421,898.62	0.00	32,748,608.90
LIABILITIES							
Accounts Payable	1,060,071.38	4,103.64	0.00	822,580.47	0.00	0.00	1,886,755.49
Contracts Payable Current	30,131.76	0.00		264,272.64	0.00	0.00	294,404.40
Accrued Interest Payable			0.00				0.00

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	232,368.23	0.00		0.00			232,368.23
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	2,058.27	0.00		0.00	0.00	0.00	2,058.27
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	9,336.26	453.52	0.00	0.00	0.00	0.00	9,789.78
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.30	32,887.10	0.00	0.00	0.00		32,887.40
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	1,333,966.20	37,444.26	0.00	1,086,853.11	0.00	0.00	2,458,263.57
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	90,112.25	0.00	0.00	587,774.50	0.00	0.00	677,886.75
Unavailable Revenue - Taxes Receivable	6,352,420.64		1,733,050.78	1,396,183.51	0.00		9,481,654.93
TOTAL DEFERRED INFLOWS OF RESOURCES	6,442,532.89	0.00	1,733,050.78	1,983,958.01	0.00	0.00	10,159,541.68
FUND BALANCE:							
Nonspendable Fund Balance	925,201.19	55,447.33	0.00	281,961.56	0.00	0.00	1,262,610.08
Restricted Fund Balance	449,584.96	711,862.86	3,594,918.80	398,294.58	421,898.62	0.00	5,576,559.82
Committed Fund Balance	0.00	0.00	0.00	2,944,183.74	0.00	0.00	2,944,183.74
Assigned Fund Balance	2,974,622.18	0.00	0.00	977,270.26	0.00	0.00	3,951,892.44

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Longview School District No. 122

RUN DATE: 11/17/2022

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Balance Sheet - Governmental Funds

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COUNTY: 08 Cowlitz

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	6,395,557.57	0.00	0.00	0.00	0.00	0.00	6,395,557.57
TOTAL FUND BALANCE	10,744,965.90	767,310.19	3,594,918.80	4,601,710.14	421,898.62	0.00	20,130,803.65
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	18,521,464.99	804,754.45	5,327,969.58	7,672,521.26	421,898.62	0.00	32,748,608.90

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	14,697,613.09	970,681.42	4,207,013.33	3,196,014.80	451.26		23,071,773.90
State	71,436,137.85		25,428.45	17,289.45	376,322.01		71,855,177.76
Federal	15,008,334.55		132.92	1,001,036.88	0.00		16,009,504.35
Other	139,126.21			0.00	0.00	0.00	139,126.21
TOTAL REVENUES	101,281,211.70	970,681.42	4,232,574.70	4,214,341.13	376,773.27	0.00	111,075,582.22
EXPENDITURES:							
CURRENT:							
Regular Instruction	49,495,083.35						49,495,083.35
Special Education	14,584,505.62						14,584,505.62
Vocational Education	3,609,618.36						3,609,618.36
Skill Center	0.00						0.00
Compensatory Programs	8,172,345.81						8,172,345.81
Other Instructional Programs	208,485.57						208,485.57
Federal Stimulus COVID-19	3,582,274.85						3,582,274.85
Community Services	64,845.44						64,845.44
Support Services	19,520,384.63						19,520,384.63
Student Activities/Other		386,551.65				0.00	386,551.65
CAPITAL OUTLAY:							
Sites				166,580.83			166,580.83
Building				2,714,319.61			2,714,319.61
Equipment				157,363.19			157,363.19
Instructional Technology				297,289.30			297,289.30
Energy				0.00			0.00
Transportation Equipment					570,695.60		570,695.60
Sales and Lease				0.00			0.00
Other	668,949.69						668,949.69
DEBT SERVICE:							
Principal	57,620.79		4,390,591.45	0.00	0.00		4,448,212.24

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	8,012.19		247,824.00	0.00	0.00		255,836.19
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	99,972,126.30	386,551.65	4,638,415.45	3,335,552.93	570,695.60	0.00	108,903,341.93
REVENUES OVER (UNDER) EXPENDITURES	1,309,085.40	584,129.77	-405,840.75	878,788.20	-193,922.33	0.00	2,172,240.29
OTHER FINANCING SOURCES (USES) :							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		105,113.67	0.00	0.00		105,113.67
Transfers Out (GL 536)	0.00		0.00	-105,113.67	0.00	0.00	-105,113.67
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	4,686.35		0.00	0.00	10,673.70		15,360.05
TOTAL OTHER FINANCING SOURCES (USES)	4,686.35		105,113.67	-105,113.67	10,673.70	0.00	15,360.05
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,313,771.75	584,129.77	-300,727.08	773,674.53	-183,248.63	0.00	2,187,600.34
BEGINNING TOTAL FUND BALANCE	9,431,194.15	183,180.42	3,895,645.88	3,828,035.61	605,147.25	0.00	17,943,203.31
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	10,744,965.90	767,310.19	3,594,918.80	4,601,710.14	421,898.62	0.00	20,130,803.65

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	655.92	14,696,957.17	14,697,613.09
State	70,836,556.96	599,580.89	71,436,137.85
Federal	14,958,395.13	49,939.42	15,008,334.55
Other	137,666.21	1,460.00	139,126.21
TOTAL REVENUES	85,933,274.22	15,347,937.48	101,281,211.70
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	38,820,715.81	10,674,367.54	49,495,083.35
Special Education	13,145,394.76	1,439,110.86	14,584,505.62
Vocational Education	3,609,618.36	0.00	3,609,618.36
Skills Center	0.00	0.00	0.00
Compensatory Programs	8,172,345.81	0.00	8,172,345.81
Other Instructional Programs	153,853.01	54,632.56	208,485.57
Federal Stimulus COVID-19	3,582,598.07	-323.22	3,582,274.85
Community Services	4,517.09	60,328.35	64,845.44
Support Services	16,454,572.45	3,065,812.18	19,520,384.63
CAPITAL OUTLAY:			
Other	636,111.65	32,838.04	668,949.69
DEBT SERVICE:			
Principal	12,903.94	44,716.85	57,620.79
Interest and Other Charges	2,941.04	5,071.15	8,012.19
TOTAL EXPENDITURES	84,595,571.99	15,376,554.31	99,972,126.30
REVENUES OVER (UNDER) EXPENDITURES:	1,337,702.23	-28,616.83	1,309,085.40
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		4,686.35	4,686.35

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	4,686.35	4,686.35
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,337,702.23	-23,930.48	1,313,771.75
BEGINNING TOTAL FUND BALANCE	7,049,926.23	2,381,267.92	9,431,194.15
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	8,387,628.46	2,357,337.44	10,744,965.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	15,782,609.00	14,697,613.09	-1,084,995.91
State	74,052,149.00	71,436,137.85	-2,616,011.15
Federal	17,755,691.00	15,008,334.55	-2,747,356.45
Other	194,385.00	139,126.21	-55,258.79
TOTAL REVENUES	107,784,834.00	101,281,211.70	-6,503,622.30
EXPENDITURES			
CURRENT:			
Regular Instruction	53,119,061.00	49,495,083.35	3,623,977.65
Special Education	15,644,172.00	14,584,505.62	1,059,666.38
Vocational Education	3,476,001.00	3,609,618.36	-133,617.36
Skill Center	0.00	0.00	0.00
Compensatory Programs	8,749,292.00	8,172,345.81	576,946.19
Other Instructional Programs	196,393.00	208,485.57	-12,092.57
Federal Stimulus COVID-19	6,141,724.00	3,582,274.85	2,559,449.15
Community Services	46,724.00	64,845.44	-18,121.44
Support Services	20,197,643.00	19,520,384.63	677,258.37
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	213,825.00	668,949.69	-455,124.69
DEBT SERVICE:			
Principal	0.00	57,620.79	-57,620.79
Interest and Other Charges	0.00	8,012.19	-8,012.19
TOTAL EXPENDITURES	107,784,835.00	99,972,126.30	7,812,708.70

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	0.00	1,309,085.40	1,309,085.40
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	4,686.35	4,686.35
TOTAL OTHER FINANCING SOURCES (USES)	0.00	4,686.35	4,686.35
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	0.00	1,313,771.75	1,313,771.75
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	8,950,000.00	9,431,194.15	481,194.15
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	8,950,000.00	10,744,965.90	1,794,965.90

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Longview School District No. 122

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Budgetary Comparison Schedule - Associated Student Body Fund

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COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,165,922.00	970,681.42	-195,240.58
State			
Federal			
Other			
TOTAL REVENUES	1,165,922.00	970,681.42	-195,240.58
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,085,549.00	386,551.65	698,997.35
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,085,549.00	386,551.65	698,997.35
REVENUES OVER (UNDER) EXPENDITURES	80,373.00	584,129.77	503,756.77

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Budgetary Comparison Schedule - Associated Student Body Fund

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COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	80,373.00	584,129.77	503,756.77
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	196,918.00	183,180.42	-13,737.58
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	277,291.00	767,310.19	490,019.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	4,262,266.00	4,207,013.33	-55,252.67
State	10,000.00	25,428.45	15,428.45
Federal	0.00	132.92	132.92
Other			
TOTAL REVENUES	4,272,266.00	4,232,574.70	-39,691.30
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	4,390,591.00	4,390,591.45	-0.45
Interest and Other Charges	257,397.00	247,824.00	9,573.00
TOTAL EXPENDITURES	4,647,988.00	4,638,415.45	9,572.55
REVENUES OVER (UNDER) EXPENDITURES	-375,722.00	-405,840.75	-30,118.75

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	105,114.00	105,113.67	-0.33
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	105,113.67	105,113.67
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-270,607.00	-300,727.08	-30,120.08
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,726,515.00	3,895,645.88	169,130.88
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,455,907.00	3,594,918.80	139,011.80

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	3,253,180.00	3,196,014.80	-57,165.20
State	30,000.00	17,289.45	-12,710.55
Federal	3,841,270.00	1,001,036.88	-2,840,233.12
Other	0.00	0.00	0.00
TOTAL REVENUES	7,124,450.00	4,214,341.13	-2,910,108.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	500,000.00	166,580.83	333,419.17
Building	1,250,000.00	2,714,319.61	-1,464,319.61
Equipment	4,305,770.00	157,363.19	4,148,406.81
Instructional Technology	785,000.00	297,289.30	487,710.70
Energy	250,000.00	0.00	250,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

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Longview School District No. 122

RUN DATE: 11/17/2022

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Budgetary Comparison Schedule - Capital Projects Fund

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COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	7,090,770.00	3,335,552.93	3,755,217.07
REVENUES OVER (UNDER) EXPENDITURES	33,681.00	878,788.20	845,107.20
OTHER FINANCING SOURCES (USES) :			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-105,114.00	-105,113.67	0.33
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-105,114.00	-105,113.67	0.33
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-71,432.00	773,674.53	845,106.53
BEGINNING TOTAL FUND BALANCE	3,582,279.00	3,828,035.61	245,756.61
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,510,846.00	4,601,710.14	1,090,864.14

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,000.00	451.26	-548.74
State	314,593.00	376,322.01	61,729.01
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	315,593.00	376,773.27	61,180.27
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	875,000.00	570,695.60	304,304.40
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	875,000.00	570,695.60	304,304.40

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-559,407.00	-193,922.33	365,484.67
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	5,000.00	10,673.70	5,673.70
TOTAL OTHER FINANCING SOURCES (USES)	5,000.00	10,673.70	5,673.70
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-554,407.00	-183,248.63	371,158.37
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	595,194.00	605,147.25	9,953.25
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	40,787.00	421,898.62	381,111.62

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Statement of Fiduciary Net Position

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

August 31, 2022

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	4,445.68
Minus Warrants Outstanding	0.00	-520.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	518,085.31
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	522,010.99
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	471,303.10
TOTAL LIABILITIES	0.00	471,303.10
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		50,707.89
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	50,707.89

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Statement of Changes in Fiduciary Net Position

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	12,000.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	12,000.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	8.60
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	8.60
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	12,008.60
DEDUCTIONS:		
Benefits		5,499.99
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	380,670.52	0.00
TOTAL DEDUCTIONS	380,670.52	5,499.99
Net Increase (Decrease)	-380,670.52	6,508.61
Net Position - Beginning Balance	380,670.52	44,199.28
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	50,707.89

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	8,980,000.00	0.00	4,305,000.00	4,675,000.00	4,675,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	390,444.50	0.00	85,591.45	304,853.05	91,197.87
Leases	194,199.55	0.00	29,354.66	164,844.89	31,100.42
Contracts Payable	5,104.79	27,352.76	2,325.79	30,131.76	30,131.76
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,463,196.14	770,720.14	542,632.46	2,691,283.82	566,302.18
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	3,481,905.46	6,028,956.00	0.00	9,510,861.46	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	1,069,163.39	1,743,706.00	0.00	2,812,869.39	
Total Long-Term Liabilities	16,584,013.83	8,570,734.90	4,964,904.36	20,189,844.37	5,393,732.23

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	14,050,706.73	4,164,120.49	3,115,939.35	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	62,013.31	33,650.63	27,186.25	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	14,112,720.04	4,197,771.12	3,143,125.60	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	18,278.70			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	5,599.57			
2200 Sales of Goods, Supplies and Services, Unassigned	13,863.94		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	41,949.10			
2298 School Food Services--Sales of Goods, Supplies, and Services	655.92			
2300 Investment Earnings	34,481.01	9,242.21	22,309.79	451.26
2400 Interfund Loan Interest Earnings	806.09		11,618.94	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	117,436.86		0.00	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	2,019.49		0.00	0.00
2700 Rentals and Leases	11,264.81	0.00	18,960.47	0.00
2800 Insurance Recoveries	246,941.40		0.00	0.00
2900 Local Support Nontax, Unassigned	91,596.16	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	584,893.05	9,242.21	52,889.20	451.26
STATE, GENERAL PURPOSE				
3100 Apportionment	51,597,470.49			
3121 Special Education - General Apportionment	2,318,255.47			
3300 Local Effort Assistance	522,762.67			
3600 State Forests	76,818.22	25,428.45	17,289.45	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	54,515,306.85	25,428.45	17,289.45	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	9,016,323.92			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	3,632,703.33			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	677,675.22			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	625,823.43			
4174 Highly Capable	172,776.23			
4188 Child Care	0.00			
4198 School Food Service	76,281.99			
4199 Transportation - Operations	2,687,920.83			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	31,326.05			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				376,322.01
4000 TOTAL STATE, SPECIAL PURPOSE	16,920,831.00		0.00	376,322.01
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	489.94	132.92	107.39	0.00
5500 Federal Forests	23,123.25	0.00	0.00	

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	23,613.19	132.92	107.39	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	2,220,884.02		0.00	
6112 Federal Special Purpose-ESSER II	2,116,915.12		820,541.19	
6113 Federal Special Purpose-ESSER III	562,083.07		180,388.30	
6114 Federal Special Purpose-ESSER III (Learning Loss)	97,351.46		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	56,197.74			
6124 Special Education, Supplemental	1,604,958.71			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	69,985.83			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	3,774,265.92			
6152 Other Title, ESEA Fed	341,791.64			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	24,236.83			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	26,816.17			
6189 Other Community Services	0.00			
6198 School Food Services	3,733,396.02			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	15,211.35		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	115,902.48			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	224,725.00			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	14,984,721.36		1,000,929.49	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	9,053.45			
7198 School Food Services	0.00			
7199 Transportation	9,807.70			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	18,861.15		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	1,460.00			
8198 School Food Services	0.00			
8199 Transportation	54,360.49			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	64,444.57		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	120,265.06		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	4,686.35			10,673.70
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Report of Revenues and Other Financing Sources

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	105,113.67	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	4,686.35	105,113.67	0.00	10,673.70
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 101,285,898.05	 4,337,688.37	 4,214,341.13	 387,446.97

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	48,896,050.24	11 Bd of Dir	530,251.42	0 Debit Transfer	497,326.22
02 ALE	311,780.36	12 Supt Off	385,663.43	1 Credit Transfer	-497,326.22
03 Basic Education - Dropout Reengagement	311,673.08	13 Busns Off	1,099,375.05	2 Cert. Salaries	40,998,912.22
11 Stim, Title, GEER	1,110,441.98	14 HR	827,075.64	3 Class. Salaries	17,407,122.04
12 Stim, ESSER II	1,880,197.99	15 Pblc Rltn	936,355.94	4 Employee Benefits	23,671,705.65
13 Stim, ESSER III	512,927.97	21 Supv Inst	2,151,909.76	5 Supplies / Materials	6,086,644.29
14 Federal Stimulus, ESSER III (Learning Loss)	86,465.46	22 Lrn Resrc	612,008.93	7 Purchased Services	10,942,266.03
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	5,885,299.94	8 Travel	196,526.38
19 Federal Special Purpose - Other	0.00	24 Guid/Coun	3,054,420.82	9 Capital Outlay	668,949.69
21 Sp Ed, Sup, St	12,986,060.71	25 Pupil M/S	866,377.02	TOTAL ALL OBJECTS	99,972,126.30
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	4,399,669.64		
23 Sp Ed, Sup, IDEA, Fed	53,984.38	27 Teaching	54,964,161.47		
24 Sp Ed, Sup, Fed	1,544,460.53	28 Extracur	1,256,359.54		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	774,923.06		
26 Sp Ed, Inst, St	0.00	31 InstProDev	1,253,202.85		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	920,427.74		
31 Voc, Basic, St	3,134,844.62	33 Curriculum	1,127,756.14		
34 MidSchCar/Tec	407,544.32	34 Pro Learn	708,443.97		
38 Voc, Fed	67,229.42	41 Supervisn	215,945.68		
39 Voc, Other	0.00	42 Food	1,494,027.19		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,750,043.42		
46 Skill Cntr, Fed	0.00	49 Transfers	-48,245.65		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	437,717.12		
51 ESEA Disadvantaged, Fed	3,626,677.74	52 Operation	2,397,208.69		
52 Other Title, ESEA, Fed	328,330.47	53 Maintnce	304,049.84		
53 ESEA Migrant, Federal	0.00	56 Insurance	45,400.92		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Program/Activity/Object Report

RUN TIME: 2:09:02 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	3,362,396.79	59 Transfers	-145,208.49		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	428,633.59		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	720,265.11		
58 Sp/Plt Pgm, St	771,834.32	63 Oper Bldg	3,992,136.76		
59 Inst. JAJ	0.00	64 Maintnce	1,271,010.59		
61 Head Start, Fed	0.00	65 Utilities	2,344,223.99		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	31,425.74		
64 LEP, Fed	23,282.26	68 Insurance	643,085.40		
65 Tran Biling, St	542,780.45	72 Info Sys	1,723,019.43		
67 Ind Ed, Fd, JOM	0.00	73 Printing	98,798.93		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	262,386.65		
69 Comp, Othr	0.00	75 Mtr Pool	145,250.05		
71 Traffic Safety	0.00	83 Interest	8,012.19		
73 Summer School	0.00	84 Principal	57,620.79		
74 Highly Capable	153,853.01	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	41,636.00		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	99,972,126.30		
79 Inst Pgm, Othr	55,403.55				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	7,672.83				
89 Othr Comm Srv	57,172.61				
97 Distwide Suppt	13,269,463.74				
98 Schl Food Serv	3,410,631.44				
99 Pupil Transp	3,058,966.03				
TOTAL ALL PROGRAMS	99,972,126.30				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	37,418,975.61
2120	Salaries of Temporary EEs & Subs	1,007,715.74
2130	Non contracted Salaries	991,874.18
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	893,321.43
2160	Other Salaries	316,511.26
2170	Other Salaries NBCT	370,514.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	14,850,423.16
3120	Salaries of Temporary EEs & Subs	1,022,373.80
3130	Extra Time	699,440.77
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	594,178.42
3160	Other Salaries	240,705.89

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	3,049,296.38
4223	Federally Mandated Insurance-Classified	1,287,244.76
4232	Retirement Contribution - Certificated	5,758,729.01
4233	Retirement Contribution - Classified	1,886,145.43
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	35,937.09
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	315,513.25
4263	Unemployment Compensation - Classified	136,168.49

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	218,459.92
4273	Worker's Compensation - Classified	449,427.08
4282	Health Benefits - Certificated	5,488,085.89
4283	Health Benefits - Classified	5,046,699.84
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	-1.49

	Supplies, Non-Capital	Amount
5610	General Supplies	2,502,361.98
5626	Motor Vehicle Fuel	367,021.58
5630	Food	1,494,027.19
5640	Books and Periodicals	889,199.39
5650	Supplies - Technology Related	834,034.15

	Purchased Services	Amount
7310	Office and Administrative Services	13,129.99
7311	Election Fees	103,017.92
7320	Professional Educational Services	829,104.75
7321	Contracted Teachers	12,560.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	369,192.57
7340	Other Professional Purchased Services	1,205,863.93
7341	Legal Services for District support	308,890.03
7342	Audit Services	18,367.17
7343	Other Legal Services	0.00
7350	Technical Services	164,880.02
7351	Data Processing and Coding Services	2,025.90
7352	Other Technical Services	32,356.19
7410	Utility Services	825,488.55

	Purchased Services	Amount
7420	Cleaning Services	23,537.78
7431	Non-Technology-Related Repair and Maintenance	73,953.11
7432	Technology-Related Repair and Maintenance	128,215.81
7441	Rentals of Land and Buildings	3,450.00
7442	Rentals of Equipment and Vehicles	-14,179.65
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	766,817.64
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	37,649.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	688,486.32
7530	Communications	1,334,563.58
7540	Advertising	38,478.99
7550	Printing and Binding	25,177.96
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,586,476.02
7569	Tuition - Other	2,554.62
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	28,708.92
7591	Services Purchased from another School District or ESD Within the State	742,347.20
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	412,949.88
7622	Electricity	978,210.67
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	134,358.18
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	57,620.79
7832	Interest on Long-Term Debt	8,012.19
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	196,526.38

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	96,514.90
9732	Vehicles	0.00
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	572,434.79
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	99,972,126.30
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REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

District Expenditure Summary by Location

RUN TIME: 2:09:03 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

<u>Instructional Location</u>	<u>Amount</u>
Broadway Learning Center	2,003,773.91
Cascade Middle School	5,041,289.26
Columbia Heights Elementary	3,906,560.72
Columbia Valley Garden Elem Schl	4,106,019.29
Discovery High School	1,631,897.44
Discovery High School-Achieve	312,188.23
Kessler Elementary School	4,285,876.10
Longview School District Special Services	0.00
Longview Virtual Academy	119,654.03
Mark Morris High School	10,007,954.92
Mint Valley Elementary	4,485,271.83
Monticello Middle School	5,734,036.90
Mt. Solo Middle School	4,535,303.10
Northlake Elementary School	3,726,525.85
Olympic Elementary School	4,138,337.92
R A Long High School	9,436,468.93
Robert Gray Elementary	4,313,659.44
Saint Helens Elementary	4,134,347.80
TOTAL INSTRUCTIONAL LOCATIONS	71,919,165.67
TOTAL NON-INSTRUCTIONAL LOCATIONS	28,052,960.63
TOTAL DISTRICT EXPENDITURES	99,972,126.30

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

F-196 Annual Financial Statements

RUN TIME: 2:09:03 PM

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

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

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

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	663,556.07	2,601.94		292,127.73	184,671.58	156,085.71	13,910.37	14,158.74	0.00	0.00
22 Lrn Resrc	548,728.10	238.30		272,531.33	94,981.07	154,627.41	19,895.11	6,454.88	0.00	0.00
23 Princ Off	5,859,332.31	38,877.69		2,754,107.47	1,453,768.45	1,526,518.23	56,647.83	28,955.60	457.04	0.00
24 Guid/Coun	2,828,720.23	3,489.14		1,677,003.35	370,249.41	760,604.85	7,106.50	10,266.98	0.00	0.00
25 Pupil M/S	799,744.12	205.76		5,255.00	344,460.56	234,919.14	1,995.13	212,480.21	428.32	0.00
26 Health	1,481,834.55	427.16		552,998.54	469,397.04	440,341.20	8,345.21	9,926.65	398.75	0.00
27 Teaching	34,106,744.46	117,052.74		22,723,027.35	604,592.33	8,773,624.46	435,858.05	1,450,209.55	2,379.98	0.00
28 Extracur	1,204,853.48	127,599.83		98,000.00	657,059.23	131,109.89	38,994.78	95,193.72	32,475.70	24,420.33
29 Pmt to SD	8,456.06							8,456.06		
31 InstProDev	247,771.97	2,195.03		61,821.22	42,573.74	70,458.99	3,685.93	25,790.21	41,246.85	0.00
32 Inst Tech	62,515.51	0.00			0.00	0.00	22,606.13	39,909.38	0.00	0.00
33 Curriculum	544,268.25	6,407.60		11,103.56	0.00	2,918.07	447,408.56	76,430.46	0.00	0.00
34 Pro Learn	539,525.13	0.00		389,323.77		150,201.36	0.00	0.00	0.00	0.00
01 Total	48,896,050.24	299,095.19		28,837,299.32	4,221,753.41	12,401,409.31	1,056,453.60	1,978,232.44	77,386.64	24,420.33

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	17,793.07	0.00		13,530.44	0.00	4,262.63	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	289,552.31	0.00		209,001.73	0.00	80,096.47	0.00	454.11	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	4,434.98	0.00		3,329.88		1,105.10	0.00	0.00	0.00	0.00
02 Total	311,780.36	0.00		225,862.05	0.00	85,464.20	0.00	454.11	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	311,673.08	0.00		763.00	0.00	62.37	0.00	310,847.71	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
03 Total	311,673.08	0.00		763.00	0.00	62.37	0.00	310,847.71	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	88,104.11	0.00			0.00	0.00	0.00	88,104.11	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

PROGRAM 11 - Federal Stimulus, GEER

RUN TIME: 2:09:03 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	828,520.19	0.00	0.00		0.00	0.00	0.00	828,520.19	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	137,551.29	0.00					0.00	137,551.29		0.00
72 Info Sys	56,266.39	0.00	0.00	0.00	0.00	0.00	0.00	56,266.39	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	1,110,441.98	0.00	0.00	0.00	0.00	0.00	0.00	1,110,441.98	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	53,775.87	0.00		0.00	0.00	0.00	32,385.38	21,390.49	0.00	0.00
15 Pblc Rltn	18,672.95	0.00		0.00	0.00	0.00	0.00	18,672.95	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	213,299.96	0.00		304.84	86,231.13	38,336.77	0.00	88,356.04	71.18	0.00
27 Teaching	639,563.27	0.00		380,809.11	57.02	144,783.76	35,105.72	78,807.66	0.00	0.00
28 Extracur	9,893.11	0.00		0.00	0.00	0.00	0.00	659.00	9,234.11	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	24,708.09	0.00		6,200.00	0.00	2,424.71	0.00	13,852.17	2,231.21	0.00
32 Inst Tech	294,214.00	0.00			0.00	0.00	73,932.55	220,281.45	0.00	0.00
33 Curriculum	131,120.48	0.00		68,967.44	0.00	18,072.01	0.00	44,081.03	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	1,139.20	0.00			0.00	0.00	1,139.20	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	12,455.83	0.00			6,204.44	750.48	250.91	5,250.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	434,165.71	0.00			246,326.19	134,171.44	53,668.08	0.00	0.00	0.00
64 Maintnce	35,956.14	0.00	0.00		0.00	0.00	24,325.64	3,871.95	0.00	7,758.55

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	11,233.38	0.00	0.00	0.00	0.00	0.00	6,348.12	4,885.26	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	1,880,197.99	0.00	0.00	456,281.39	338,818.78	338,539.17	227,155.60	500,108.00	11,536.50	7,758.55

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	5,000.00	0.00		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	15,595.18	0.00		1,352.12	307.58	472.19	13,463.29	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	20,612.30	0.00		0.00	0.00	0.00	0.00	20,612.30	0.00	0.00
27 Teaching	19,040.02	4.34		2,477.51	434.93	701.14	2,515.20	12,906.90	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	27,000.00	0.00		0.00	0.00	0.00	0.00	27,000.00	0.00	0.00
32 Inst Tech	1,114.55	0.00			0.00	0.00	1,114.55	0.00	0.00	0.00
33 Curriculum	424,565.92	0.00		2,322.49	0.00	550.79	418,449.64	3,243.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

PROGRAM 13 - Federal Stimulus, ESSER III

RUN TIME: 2:09:03 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	512,927.97	4.34	0.00	6,152.12	742.51	1,724.12	435,542.68	68,762.20	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	65,652.24	384.56		38,274.15	449.74	9,545.07	10,423.72	6,575.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,295.13	0.00		0.00	0.00	0.00	0.00	7,295.13	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	13,518.09	199.79		638.19	0.00	184.56	12,495.55	0.00	0.00	0.00
14 Total	86,465.46	584.35		38,912.34	449.74	9,729.63	22,919.27	13,870.13	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	811,181.19	1,010.73		431,654.10	160,085.43	200,395.57	7,317.50	8,917.00	1,800.86	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	462.26	0.00		0.00	0.00	0.00	362.26	100.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,667,542.83	176.41		1,286,948.72	196,496.03	567,308.65	48,256.91	566,137.24	2,218.87	0.00
27 Teaching	8,681,960.25	3,420.65		3,087,698.55	2,394,062.71	2,804,095.97	29,614.88	362,467.07	600.42	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	665,923.00							665,923.00		
31 InstProDev	56,595.66	486.77		28,684.02	12,189.53	9,385.95	5.28	4,999.53	844.58	0.00
32 Inst Tech	1,102.55	0.00			0.00	0.00	1,102.55	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	101,292.97	0.00		66,499.20		34,793.77	0.00	0.00	0.00	0.00
21 Total	12,986,060.71	5,094.56		4,901,484.59	2,762,833.70	3,615,979.91	86,659.38	1,608,543.84	5,464.73	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	53,984.38	0.00		18,608.86	14,467.59	20,907.93	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total	53,984.38	0.00		18,608.86	14,467.59	20,907.93	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,453,288.49	0.00		1,013,312.03	39,233.14	400,743.32	0.00	0.00	0.00	0.00
29 Pmt to SD	68,895.00							68,895.00		
31 InstProDev	22,277.04	0.00		16,336.80	0.00	5,940.24	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	1,544,460.53	0.00		1,029,648.83	39,233.14	406,683.56	0.00	68,895.00	0.00	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

PROGRAM 31 - Vocational, Basic, State

RUN TIME: 2:09:03 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

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	325,386.69	0.00		209,324.36	31,881.46	81,803.78	1,397.47	979.62	0.00	0.00
22 Lrn Resrc	47,685.65	0.00		35,084.30	0.00	12,601.35	0.00	0.00	0.00	0.00
24 Guid/Coun	144,666.22	0.00		105,889.92	688.74	38,087.56	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,419,428.93	6,532.67		1,228,074.95	84,523.08	506,885.15	198,054.10	384,989.22	10,369.76	0.00
28 Extracur	40,841.96	0.00		32,940.00	0.00	7,901.96	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	11,281.49	256.25		1,137.51	0.00	132.30	0.00	5,444.00	4,311.43	0.00
32 Inst Tech	116,447.32	0.00			0.00	0.00	96,672.76	19,774.56	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	29,106.36	0.00		20,884.37		8,221.99	0.00	0.00	0.00	0.00
31 Total	3,134,844.62	6,788.92		1,633,335.41	117,093.28	655,634.09	296,124.33	411,187.40	14,681.19	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	70,881.12	0.00		44,898.33	7,944.86	18,037.93	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	14,398.38	0.00		0.00	0.00	0.00	0.00	14,398.38	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	313,309.80	0.00		198,610.00	0.00	75,272.88	35,440.31	3,986.61	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,310.24	0.00		0.00	0.00	0.00	0.00	2,605.00	1,705.24	0.00
32 Inst Tech	178.70	0.00			0.00	0.00	178.70	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	4,466.08	0.00		3,216.18		1,249.90	0.00	0.00	0.00	0.00
34 Total	407,544.32	0.00		246,724.51	7,944.86	94,560.71	35,619.01	20,989.99	1,705.24	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

PROGRAM 38 - Vocational, Federal

RUN TIME: 2:09:03 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	41,942.24	0.00		0.00	0.00	0.00	41,942.24	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	25,287.18	0.00			0.00	0.00	11,798.46	13,488.72	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	67,229.42	0.00		0.00	0.00	0.00	53,740.70	13,488.72	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	488,716.99	0.00		0.00	0.00	0.00	0.00	5,760.77	0.00	482,956.22
21 Supv Inst	128,343.10	0.00		66,304.46	28,830.98	33,000.04	0.00	207.62	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	39.88	0.00		0.00	0.00	0.00	0.00	39.88	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,401,521.22	33,459.98		940,543.07	514,017.91	612,576.59	237,362.00	63,310.94	250.73	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	323,473.72	0.00		31,401.45	2,043.25	9,047.78	22,523.71	206,866.53	51,591.00	0.00
32 Inst Tech	196,881.16	0.00			0.00	0.00	138,287.21	58,593.95	0.00	0.00
33 Curriculum	10,537.73	0.00		0.00	0.00	0.00	10,537.73	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	77,163.94	0.00			0.00	0.00	0.00	77,163.94	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	3,626,677.74	33,459.98		1,038,248.98	544,892.14	654,624.41	408,710.65	411,943.63	51,841.73	482,956.22

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	328,330.47	303.76		209,311.24	0.00	71,456.71	4,167.98	43,090.78	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	328,330.47	303.76	0.00	209,311.24	0.00	71,456.71	4,167.98	43,090.78	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	87,487.01	0.00		66,304.36	0.00	21,182.65	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	7,038.63	0.00		0.00	0.00	0.00	0.00	7,038.63	0.00	0.00
27 Teaching	2,989,560.04	6,351.67		1,290,748.16	649,705.05	864,950.49	128,710.93	49,069.64	24.10	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	74,966.78	0.00		12,513.98	65.67	2,982.05	817.95	49,487.76	9,099.37	0.00
32 Inst Tech	173,435.16	0.00			0.00	0.00	148,214.64	25,220.52	0.00	0.00
33 Curriculum	3,745.67	0.00		0.00	0.00	0.00	0.00	3,745.67	0.00	0.00
34 Pro Learn	26,163.50	0.00		19,126.00		7,037.50	0.00	0.00	0.00	0.00
55 Total	3,362,396.79	6,351.67		1,388,692.50	649,770.72	896,152.69	277,743.52	134,562.22	9,123.47	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	64,197.28	0.00		40,023.75	0.00	12,128.31	0.00	12,045.22	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	7,712.30	0.00		0.00	7,014.00	698.30	0.00	0.00	0.00	0.00
24 Guid/Coun	66,596.11	0.00		54,230.00	0.00	12,366.11	0.00	0.00	0.00	0.00
25 Pupil M/S	66,028.12	0.00		0.00	45,014.44	21,013.68	0.00	0.00	0.00	0.00
26 Health	9,341.37	0.00		0.00	0.00	0.00	0.00	9,341.37	0.00	0.00
27 Teaching	435,619.60	0.00		323,252.58	12,457.70	81,226.63	9,598.00	7,000.00	2,084.69	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	107,379.19	607.76		58,097.99	1,072.67	14,114.16	1,051.84	21,428.24	11,006.53	0.00
32 Inst Tech	14,960.35	0.00			0.00	0.00	14,960.35	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	771,834.32	607.76		475,604.32	65,558.81	141,547.19	25,610.19	49,814.83	13,091.22	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,176.39	254.69		89.75	129.71	48.52	653.72	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	742.61	0.00		99.49	92.49	42.59	108.04	400.00	0.00	0.00
32 Inst Tech	21,363.26	0.00			0.00	0.00	0.00	21,363.26	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	23,282.26	254.69		189.24	222.20	91.11	761.76	21,763.26	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	523,939.60	38.00		75,299.88	241,412.96	193,797.55	8,729.45	4,661.76	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	16,720.46	0.00		2,065.00	640.13	508.68	1,969.05	6,024.11	5,513.49	0.00
32 Inst Tech	1,084.89	0.00			0.00	0.00	1,013.38	71.51	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,035.50	0.00		731.97		303.53	0.00	0.00	0.00	0.00
65 Total	542,780.45	38.00		78,096.85	242,053.09	194,609.76	11,711.88	10,757.38	5,513.49	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

PROGRAM 74 - Highly Capable

RUN TIME: 2:09:04 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	151,083.56	87.18		103,905.82	2,116.00	39,564.29	4,978.95	431.32	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	350.00	0.00		0.00	0.00	0.00	0.00	350.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	2,419.45	0.00		1,739.84		679.61	0.00	0.00	0.00	0.00
74 Total	153,853.01	87.18		105,645.66	2,116.00	40,243.90	4,978.95	781.32	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	877.30	0.00		0.00	798.99	78.31	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	53,755.26	0.00		0.00	1,383.66	145.52	50,122.55	2,103.53	0.00	0.00
28 Extracur	770.99	0.00		0.00	0.00	0.00	0.00	0.00	0.00	770.99
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	55,403.55	0.00		0.00	2,182.65	223.83	50,122.55	2,103.53	0.00	770.99

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,319.63	0.00		0.00	0.00	0.00	6,319.63	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	1,353.20	1,353.20		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	7,672.83	1,353.20		0.00	0.00	0.00	6,319.63	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,046.70	0.00		0.00	0.00	0.00	5,046.70	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	11,843.11	0.00			0.00	0.00	11,843.11	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	40,282.80	40,282.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	57,172.61	40,282.80	0.00	0.00	0.00	0.00	16,889.81	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	442,147.31	3,563.68			0.00	0.00	2,295.22	435,676.01	612.40	0.00
12 Supt Off	385,663.43	4,068.45		190,987.83	84,740.35	81,716.77	5,327.96	18,822.07	0.00	0.00
13 Busns Off	1,099,375.05	3,668.63		0.00	754,338.08	298,495.55	16,772.00	26,082.77	18.02	0.00
14 HR	773,299.77	1,882.49		117,063.18	333,939.66	235,334.76	1,981.36	83,098.32	0.00	0.00
15 Pblc Rltn	423,966.00	12,288.09		0.00	227,235.28	70,183.58	13,135.87	101,123.18	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	428,633.59	2,261.28		0.00	305,641.99	108,142.74	880.94	11,631.64	75.00	0.00
62 Grnd Mnt	720,265.11	14,680.69			315,288.83	146,847.39	33,309.14	125,025.36	0.00	85,113.70
63 Oper Bldg	3,557,971.05	3,591.28			2,205,897.71	1,028,704.25	253,174.95	32,622.47	786.81	33,193.58
64 Maintnce	1,157,890.51	19,816.09	0.00		347,258.33	138,665.42	206,540.62	426,562.13	0.00	19,047.92
65 Utilities	1,515,703.80	0.00	0.00		0.00	0.00	0.00	1,515,703.80	0.00	0.00
67 Bldg Secu	31,425.74	0.00			0.00	0.00	35.91	31,389.83	0.00	0.00
68 Insurance	505,534.11	0.00					0.00	505,534.11		0.00
72 Info Sys	1,655,519.66	2,719.94	0.00	0.00	659,795.87	218,915.34	258,053.91	514,834.72	1,199.88	0.00
73 Printing	98,798.93	0.00	-	0.00	100,596.23	47,654.41	87,083.31	76,178.07	140.86	0.00
			212,853.95							
74 Warehouse	262,386.65	9,032.71	0.00	0.00	170,066.93	66,845.56	3,155.12	13,286.33	0.00	0.00
75 Mtr Pool	145,250.05	1,747.88	-91,018.13	0.00	53,665.91	21,203.15	133,383.51	26,267.73	0.00	0.00
83 Interest	8,012.19							8,012.19		
84 Principal	57,620.79							57,620.79		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	13,269,463.74	79,321.21	-	308,051.01	5,558,465.17	2,462,708.92	1,015,129.82	4,009,471.52	2,832.97	137,355.20
			303,872.08							

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

PROGRAM 98 - School Food Services

RUN TIME: 2:09:04 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	215,945.68	950.96		0.00	157,986.40	53,786.15	1,224.01	1,442.55	555.61	0.00
42 Food	1,494,027.19	0.00					1,494,027.19	0.00		
44 Operation	1,748,904.22	8,358.09			873,866.82	619,654.96	215,315.45	13,271.90	2,748.60	15,688.40
49 Transfers	-48,245.65		-48,245.65							
98 Total	3,410,631.44	9,309.05	-48,245.65	0.00	1,031,853.22	673,441.11	1,710,566.65	14,714.45	3,304.21	15,688.40

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

PROGRAM 99 - Pupil Transportation

RUN TIME: 2:09:04 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

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	604.78	0.00		0.00	0.00	0.00	604.78	0.00	0.00	0.00
29 Pmt to SD	31,649.00							31,649.00		
51 Supervisn	437,717.12	12,567.38		0.00	305,172.14	112,368.97	2,874.72	4,733.91	0.00	0.00
52 Operation	2,384,752.86	746.82			1,336,645.93	729,051.48	267,575.55	50,688.09	44.99	0.00
53 Maintnce	304,049.84	1,075.36			164,852.96	64,490.57	68,661.28	4,969.67	0.00	0.00
56 Insurance	45,400.92							45,400.92		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-145,208.49		- 145,208.49							
99 Total	3,058,966.03	14,389.56	- 145,208.49	0.00	1,806,671.03	905,911.02	339,716.33	137,441.59	44.99	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	2,214,156.41
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	1,148,240.38
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	3,362,396.79

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	471.79	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1530	
a) Total All Programs (SYSTEM CALCULATED)		99,972,126.30
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		13,269,463.74
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		86,702,662.56

DISTORTING ITEMS

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

2,776,349.45

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

103,017.92

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

1.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed with Carry-Forward

RUN TIME: 2:09:04 PM

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2022

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

18,367.17

18. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

19. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

20. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

423,966.00

21. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

0.00

22. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

1,543,964.45

23. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

24. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

INDIRECT EXPENDITURES

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	86,702,662.56	531,594.49		4,270,376.64			81,900,691.43
PROGRAM 97 ACTIVITIES							
11 Board of Directors	442,147.31	0.00		103,017.92	320,762.22	18,367.17	
12 Superintendent's Office	385,663.43	0.00		1.00	385,662.43	0.00	
13 Business Office	1,099,375.05	0.00		0.00		1,099,375.05	
14 Human Resources	773,299.77	0.00		0.00		773,299.77	
15 Public Relations	423,966.00	0.00			0.00	423,966.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	428,633.59	0.00		0.00	428,633.59	0.00	
62 Grounds Maintenance	720,265.11	85,113.70		0.00	635,151.41	0.00	
63 Operation of Buildings	3,557,971.05	33,193.58		0.00	3,524,777.47	0.00	
64 Maintenance	1,157,890.51	19,047.92		0.00	1,138,842.59	0.00	
65 Utilities	1,515,703.80	0.00		0.00	1,515,703.80	0.00	
67 Building and Property Security	31,425.74	0.00		0.00	31,425.74	0.00	
68 Insurance	505,534.11	0.00		0.00	505,534.11	0.00	
72 Information Systems	1,655,519.66	0.00		0.00	111,555.21	1,543,964.45	
73 Printing	98,798.93	0.00		0.00		98,798.93	
74 Warehousing	262,386.65	0.00		0.00		262,386.65	
75 Motor Pool	145,250.05	0.00		0.00		145,250.05	
83 Interest	8,012.19		8,012.19				
84 Principal	57,620.79		57,620.79				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	13,269,463.74	137,355.20	65,632.98	103,018.92	8,598,048.57	4,365,408.07	

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	99,972,126.30	668,949.69	65,632.98	4,373,395.56		4,365,408.07	81,900,691.43
Unallowable Costs					-8,598,048.57		8,598,048.57
TOTALS	99,972,126.30	668,949.69	65,632.98	4,373,395.56		4,365,408.07	90,498,740.00

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	4,077,433.22
2. FY 19-20 DIRECT EXPENDITURES	87,607,359.02
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	-487,708.72
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	3,589,724.49
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0410

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	4,365,408.07
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	-487,708.72
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,877,699.34
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	90,498,740.00
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0410
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,710,448.34
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	167,251.00
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	4,532,659.07
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0501

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	86,702,662.56	531,594.49		4,270,376.64			81,900,691.43
PROGRAM 97 ACTIVITIES							
11 Board of Directors	442,147.31	0.00		103,017.92	320,762.22	18,367.17	
12 Superintendents Office	385,663.43	0.00		1.00		385,662.43	
13 Business Office	1,099,375.05	0.00		0.00		1,099,375.05	
14 Human Resources	773,299.77	0.00		0.00		773,299.77	
15 Public Relations	423,966.00	0.00			0.00	423,966.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	428,633.59	0.00		0.00		428,633.59	
62 Grounds Maintenance	720,265.11	85,113.70		0.00		635,151.41	
63 Operation of Buildings	3,557,971.05	33,193.58		0.00		3,524,777.47	
64 Maintenance	1,157,890.51	19,047.92		0.00		1,138,842.59	
65 Utilities	1,515,703.80	0.00		0.00		1,515,703.80	
67 Building and Property Security	31,425.74	0.00		0.00		31,425.74	
68 Insurance	505,534.11	0.00		0.00		505,534.11	
72 Information Systems	1,655,519.66	0.00		0.00		1,655,519.66	
73 Printing	98,798.93	0.00		0.00		98,798.93	
74 Warehousing	262,386.65	0.00		0.00		262,386.65	
75 Motor Pool	145,250.05	0.00		0.00		145,250.05	
83 Interest	8,012.19		8,012.19				
84 Principal	57,620.79		57,620.79				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	13,269,463.74	137,355.20	65,632.98	103,018.92	320,762.22	12,642,694.42	

COUNTY: 08 Cowlitz

Fiscal Year 2021-2022

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	99,972,126.30	668,949.69	65,632.98	4,373,395.56		12,642,694.42	81,900,691.43
Unallowable Costs					-320,762.22		320,762.22
Totals	99,972,126.30	668,949.69	65,632.98	4,373,395.56		12,642,694.42	82,221,453.65

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	12,104,284.70
2. FY 19-20 DIRECT EXPENDITURES	79,580,507.54
3. FY 19-20 OVER (UNDER) RECOVERY	-2,086,267.20
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	10,018,017.49
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1259

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	12,642,694.42
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-2,086,267.20
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	10,556,427.21
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	82,221,453.65
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1259
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	10,351,681.01
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	204,746.20
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	12,847,440.62
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1563

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	48,896,050.24	41,072,111.06	0.00	7,823,939.18
02 Alternative Learning Experience (ALE)	311,780.36	311,780.36	0.00	0.00
03 Dropout Reengagement	311,673.08	311,673.08	0.00	0.00
31 Vocational-Basic, State	3,134,844.62	3,134,844.62	0.00	0.00
34 Middle School Career and Tech. Ed., State	407,544.32	407,544.32	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	13,269,463.74	7,228,441.36	2,264,108.69	3,776,913.69
TOTAL BASIC EDUCATIONAL PROGRAMS	66,331,356.36	52,466,394.80	2,264,108.69	11,600,852.87
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	1,110,441.98	0.00	1,110,441.98	0.00
12 Federal Stimulus-ESSER II	1,880,197.99	0.00	1,880,197.99	0.00
13 Federal Stimulus-ESSER III	512,927.97	0.00	512,927.97	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	86,465.46	0.00	86,465.46	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	12,986,060.71	11,486,543.01	115,902.48	1,383,615.22
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	53,984.38	0.00	53,984.38	0.00
24 Special Education-Supplemental, Federal	1,544,460.53	0.00	1,544,460.53	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	67,229.42	0.00	67,229.42	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	3,626,677.74	0.00	3,626,677.74	0.00
52 Other Title Grants Under ESEA, Federal	328,330.47	0.00	328,330.47	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	3,362,396.79	3,362,396.79	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	771,834.32	736,248.96	0.00	35,585.36
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	23,282.26	0.00	23,282.26	0.00
65 Transitional Bilingual, State	542,780.45	542,780.45	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	153,853.01	153,853.01	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	55,403.55	0.00	0.00	55,403.55
TOTAL OTHER INSTRUCTIONAL PROGRAMS	27,106,327.03	16,281,822.22	9,349,900.68	1,474,604.13
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	7,672.83	0.00	7,672.83	0.00
89 Other Community Services	57,172.61	0.00	0.00	57,172.61
98 School Food Services	3,410,631.44	0.00	3,410,631.44	0.00
99 Pupil Transportation	3,058,966.03	2,687,920.83	0.00	371,045.20
TOTAL OTHER PROGRAMS	6,534,442.91	2,687,920.83	3,418,304.27	428,217.81
TOTALS	99,972,126.30	71,436,137.85	15,032,313.64	13,503,674.81

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	12,621,413.77	12,986,060.71
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	123,851.69	115,902.48
4. Equals aggregate special education expenditures for resident special education students.	12,497,562.08	12,870,158.23
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	372,596.15
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,137.22	1,125.33
7. Expenditures per pupil (line 4/line 6).	10,989.57	11,436.79
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	447.22
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	797,084.60	1,383,615.22
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	586,530.62
11. Expenditures per pupil (line 9/line 6).	700.91	1,229.52
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	528.61

Notes:

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

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Description	Operation			<u>Food Services Deficit Calculation</u>		FY 2021 - 22	FY 2020 - 21	
		FY 2021 - 22	FY 2020 - 21					
Total Expenditures	+	(plus)	99,972,126.30	94,041,436.46	Total Program 98	+	3,410,631.44	1,991,891.14
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	655.92	60,668.82
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Child Care	-	(minus)	7,672.83	17,536.26	Revenue 4198 (State)	-	76,281.99	29,185.13
Other Community Services	-	(minus)	57,172.61	198,305.16	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	3,410,631.44	1,991,891.14	Revenue 6198 (Fed)	-	3,733,396.02	1,784,687.99
Debt Service, Interest	-	(minus)	8,012.19	0.00	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	57,620.79	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	224,725.00	209,180.00
Capital Outlay, All Object 9	-	(minus)	668,949.69	311,983.37	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	23,613.19	17,885.80	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	14,984,721.36	9,600,455.04	TOTAL FOOD SERVICES DEFICIT		-624,427.49	-91,830.80
Food Service Deficit	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	3,733,396.02	1,784,687.99	a positive amount, it is added to			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+	(plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+	(plus)	224,725.00	209,180.00	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+	(plus)	7,758.55	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00				

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00	
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00	
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Voc, Fed	+ (plus)	0.00	15,889.62	
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00	
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	482,956.22	47,835.44	
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00	
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00	
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00	
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00	
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00	
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00	
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00	
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00	
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00	
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Inst Pgm, Othr	+ (plus)	770.99	0.00	
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00	
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00	

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	15,688.40	133,740.18
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	85,219,027.38	84,094,712.92

FY 2021 - 22/FY 2020 - 21 1.01

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	3,134,844.62	2,768,155.11
Program 34, Middle School Career and Technical Education-State	+ (plus)	407,544.32	522,826.09
Program 38, Vocational--Federal	+ (plus)	67,229.42	53,832.74
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	69,985.83	55,733.04
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,539,632.53	3,289,080.90
	FY 21-22 / 20-21		1.07

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.516	GF revenue account 2400 is not equal to County Treasurer Cash File F-197 item 41.	806.09	0.00
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	447.21	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	1,229.51	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	372,596.15	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	586,530.62	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	84,594,599.89	0.00
Informational	1.595	On the Balance Sheet, G.L. 320, Due From Other Funds, for all funds is not equal G.L. 640, Due to Other Funds, for all funds.	9,789.78	481,092.88
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Compensated Absences at September 1 is not equal to the Ending Outstanding Compensated Absences at August 31 of the previous year.	2,463,196.14	2,288,152.48
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	16,584,013.83	16,209,665.83
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Leases at September 1 is not equal to the Ending Outstanding Leases at August 31 of the previous year.	194,199.55	0.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Contracts Payable at September 1 is not equal to the Ending Outstanding Contracts Payable at August 31 of the previous year.	5,104.79	0.00

REPORT F196

Longview School District No. 122

RUN DATE: 11/17/2022

E.S.D. 112

Financial Edit Report Fiscal Year 2021-2022

RUN TIME: 2:09:04 PM

COUNTY: 08 Cowlitz

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 2400 is not equal to County Treasurer Cash File F-197 account 41.	11,618.94	0.00
Informational	2.510	On the Balance Sheet General Ledger GL 863 is negative.	-49,818.76	0.00

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits