

Winlock School District No.232

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	13,830,357	168,300	311,599	973,059	59,409
Total Appropriation (Expenditures)	13,981,375	167,500	623,541	973,059	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	73,020
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-151,017	800	-311,941	0	-13,611
Beginning Total Fund Balance	1,177,325	99,060	654,258	100,000	73,020
Ending Total Fund Balance	1,026,307	99,860	342,316	100,000	59,409
SECTION B: EXCESS LEVIES FOR 2023 COLLECTION					
Excess levies approved by voters for 2023 collection	945,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	945,000	XXXXX	0	180,000	0

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

Winlock School District No.232

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	692.30		720.00		767.00	
FTE Certificated Employees	47.672		50.900		63.856	
FTE Classified Employees	41.419		43.680		44.262	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	11,240,391		13,904,850		13,830,357	
Total Expenditures	11,055,827		13,904,847		13,981,375	
Total Beginning Fund Balance	1,842,421		1,177,325		1,177,325	
Total Ending Fund Balance	1,627,031		1,177,328		1,026,307	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	4,665,543	42.20	4,550,270	32.72	6,277,587	44.90
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	1,608,202	11.50
Special Education Instruction	1,704,958	15.42	1,755,092	12.62	1,603,308	11.47
Vocational Instruction	576,285	5.21	572,880	4.12	359,687	2.57
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,114,612	10.08	1,172,576	8.43	1,346,838	9.63
Other Instructional Programs	12,200	0.11	20,960	0.15	23,662	0.17
Community Services	4,786	0.04	0	0.00	35,000	0.25
Support Services	2,745,474	24.83	2,666,916	19.18	2,727,091	19.51
Total - Program Groups	11,055,827	100.00	13,904,847	100.00	13,981,375	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	7,162,990	64.79	9,275,525	66.71	9,125,827	65.27
Teaching Support	254,751	2.30	444,638	3.20	843,158	6.03
Other Supportive Activities	1,801,047	16.29	2,441,658	17.56	1,891,414	13.53
Building Administration	682,769	6.18	838,865	6.03	847,066	6.06
Central Administration	1,133,206	10.25	904,161	6.50	1,273,910	9.11
Total - Activity Groups	11,055,827	100.00	13,904,847	100.00	13,981,375	100.00

Winlock School District No.232

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	3,581,398	32.39	3,800,333	27.33	5,077,450	36.32
Classified Salaries	1,986,410	17.97	2,198,992	15.81	2,490,903	17.82
Employee Benefits and Payroll Taxes	2,647,706	23.95	2,731,776	19.65	3,254,832	23.28
Supplies, Instructional Resources and Noncapitalized Items	969,945	8.77	971,505	6.99	1,486,750	10.63
Purchased Services	1,774,632	16.05	3,726,741	26.80	1,671,440	11.95
Travel	8,522	0.08	500	0.00	0	0.00
Capital Outlay	87,213	0.79	475,000	3.42	0	0.00
Total - Objects	11,055,827	100.00	13,904,847	100.00	13,981,375	100.00

Winlock School District No.232

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	47.20	56.00	60.00
2. Grade 1	54.30	51.00	60.00
3. Grade 2	51.50	56.00	56.00
4. Grade 3	58.50	54.00	56.00
5. Grade 4	54.60	60.00	60.00
6. Grade 5	54.10	54.00	60.00
7. Grade 6	59.90	56.00	56.00
8. Grade 7	54.70	62.00	67.00
9. Grade 8	44.80	57.00	65.00
10. Grade 9	58.10	48.00	63.00
11. Grade 10	52.40	58.00	50.00
12. Grade 11 (excluding Running Start)	37.47	50.00	53.00
13. Grade 12 (excluding Running Start)	43.39	48.00	49.00
14. SUBTOTAL	670.96	710.00	755.00
15. Running Start	11.35	10.00	10.00
16. Dropout Reengagement Enrollment	2.50	0.00	2.00
17. ALE Enrollment	7.49	0.00	0.00
18. TOTAL K-12	692.30	720.00	767.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	47.67	50.90	63.856
2. General Fund FTE Classified Employees /4	41.42	43.68	44.262

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

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

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

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

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

Winlock School District No.232

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	658,034	650,824	827,600
2000 Local Nontax Support	234,056	71,000	70,500
3000 State, General Purpose	6,757,345	6,741,834	7,857,560
4000 State, Special Purpose	2,061,966	2,050,517	2,336,787
5000 Federal, General Purpose	37,023	0	0
6000 Federal, Special Purpose	1,491,967	4,370,675	2,717,910
7000 Revenues from Other School Districts	0	20,000	20,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,240,391	13,904,850	13,830,357
EXPENDITURES			
00 Regular Instruction	4,665,543	4,550,270	6,277,587
10 Federal Special Purpose Funding	231,968	3,166,153	1,608,202
20 Special Education Instruction	1,704,958	1,755,092	1,603,308
30 Vocational Education Instruction	576,285	572,880	359,687
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,114,612	1,172,576	1,346,838
70 Other Instructional Programs	12,200	20,960	23,662
80 Community Services	4,786	0	35,000
90 Support Services	2,745,474	2,666,916	2,727,091
B. TOTAL EXPENDITURES	11,055,827	13,904,847	13,981,375
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	400,000	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-215,436	3	-151,017
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	233,202	98,806	98,806
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

Winlock School District No.232

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	950	950
G.L.890 Unassigned Fund Balance	1,397,029	483,079	483,079
G.L.891 Unassigned to Minimum Fund Balance Policy	212,190	594,490	594,490
F. TOTAL BEGINNING FUND BALANCE	1,842,421	1,177,325	1,177,325
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	165,192	98,806	98,806
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	950	950
G.L.890 Unassigned Fund Balance	1,331,715	483,082	332,061
G.L.891 Unassigned to Minimum Fund Balance Policy	130,124	594,490	594,490
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,627,031	1,177,328	1,026,307

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

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SUMMARY OF GENERAL FUND BUDGET

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

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

Winlock School District No.232
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	641,205	639,042	814,434
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	16,829	11,782	13,166
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	658,034	650,824	827,600
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	0	23,000	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	35,000
2200 Sales of Goods, Supplies, and Services, Unassigned	0	11,000	5,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	0	0	0
2300 Investment Earnings	2,485	15,000	15,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	7,000	5,000
2600 Fines and Damages	0	2,000	500
2700 Rentals and Leases	0	1,000	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	231,571	12,000	10,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

Winlock School District No.232
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	234,056	71,000	70,500
STATE, GENERAL PURPOSE			
3100 Apportionment	6,168,325	6,531,972	7,458,860
3121 Special Education--General Apportionment	251,218	209,862	178,300
3300 Local Effort Assistance	337,802	0	220,400
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	6,757,345	6,741,834	7,857,560
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	968,794	900,484	1,070,148
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	502,492	551,952	616,601
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	69,753	14,737	29,605
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	90,916	99,664	73,013
4174 Highly Capable	20,066	20,960	23,662
4188 Childcare	0	0	0
4198 School Food Services	5,698	2,689	10,980
4199 Transportation--Operations	404,247	460,031	512,778
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,061,966	2,050,517	2,336,787

Winlock School District No.232
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	37,023	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	37,023	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose-SLFRF	9,240	0	70,563
6112 Federal Special Purpose-ESSER II	460,592	1,011,898	150,000
6113 Federal Special Purpose-ESSER III	0	1,818,400	1,400,000
6114 Federal Special Purpose ESSER III Learning Loss	0	454,600	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	45,879	167,553	167,553
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	4,361	9,002	9,002
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	375,873	394,719	311,635
6152 School Improve, Fed Other Title Grants under ESEA, Fed	14,778	33,187	51,815
6153 Migrant ESEA Migrant, Federal	44,529	55,404	68,430
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	12,000	65,000
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	10,912	10,912
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	231,798	0	0

Winlock School District No.232
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	272,067	373,000	383,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

Winlock School District No.232
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	32,849	30,000	30,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,491,967	4,370,675	2,717,910

REVENUES FROM OTHER SCHOOL DISTRICTS

Winlock School District No.232
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	20,000	20,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	20,000	20,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,240,391	13,904,850	13,830,357

Winlock School District No.232

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	4,494,930	4,424,168	6,277,587
02 Alternative Learning Experience	154,654	116,102	0
03 Basic Education - Dropout Reengagement	15,958	10,000	0
00 TOTAL REGULAR INSTRUCTION	4,665,543	4,550,270	6,277,587
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	58,202
12 Federal Special Purpose - ESSER II	198,065	995,722	150,000
13 Federal Special Purpose - ESSER III	0	1,771,773	1,351,341
14 Federal Special Purpose ESSER III Learning Loss	33,904	398,658	48,659
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	231,968	3,166,153	1,608,202
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,659,079	1,587,539	1,435,755
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	45,879	167,553	167,553
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	1,704,958	1,755,092	1,603,308
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	512,684	460,031	294,064
34 Middle School Career and Technical Education, State	59,618	103,847	56,621
38 Vocational, Federal	3,983	9,002	9,002
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	576,285	572,880	359,687
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Winlock School District No.232

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	364,819	394,719	311,635
52 Other Title Grants under ESEA-Federal	16,510	33,187	51,815
53 Migrant ESEA Migrant, Federal	49,342	55,404	68,430
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	579,586	551,953	704,632
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	14,210	14,737	29,605
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	7,475	12,000	65,000
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	10,912	10,912
65 Transitional Bilingual, State	82,669	99,664	104,809
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,114,612	1,172,576	1,346,838
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	12,200	20,960	23,662
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	12,200	20,960	23,662
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	35,000
89 Other Community Services	4,786	0	0

Winlock School District No.232

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	4,786	0	35,000
SUPPORT SERVICES			
97 District-wide Support	2,030,284	1,712,138	1,790,334
98 School Food Services	250,211	417,809	423,980
99 Pupil Transportation	464,980	536,969	512,777
90 TOTAL SUPPORT SERVICES	2,745,474	2,666,916	2,727,091
TOTAL PROGRAM EXPENDITURES	11,055,827	13,904,847	13,981,375

Winlock School District No.232
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	6,277,587	35,000		3,513,671	789,274	1,724,191	91,400	124,051	0	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	6,277,587	35,000		3,513,671	789,274	1,724,191	91,400	124,051	0	0
11 Federal Special Purpose - SLFRF	58,202	0		27,694	12,572	17,936	0	0	0	0
12 Federal Special Purpose - ESSER II	150,000	0		0	0	0	150,000	0	0	0
13 Federal Special Purpose - ESSER III	1,351,341	0		249,464	56,584	125,810	919,483	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	48,659	0		0	30,426	18,233	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,608,202	0		277,158	99,582	161,979	1,069,483	0	0	0
21 Sp Ed, Sup, St	1,435,755	0		377,691	342,355	402,509	3,200	310,000	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	167,553	0		0	0	0	0	167,553	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Winlock School District No.232
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,603,308	0		377,691	342,355	402,509	3,200	477,553	0	0
31 Voc, Basic, St	294,064	0		213,026	0	76,038	5,000	0	0	0
34 MidSchCar/Tec	56,621	0		41,404	0	15,217	0	0	0	0
38 Voc, Fed	9,002	0		0	0	0	9,002	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	359,687	0		254,430	0	91,255	14,002	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	311,635	0		204,456	13,666	93,513	0	0	0	0
52 Other Title Grants under ESEA-Federal	51,815	0	0	0	0	0	0	51,815	0	0
53 ESEA Migrant, Federal	68,430	0		0	35,645	29,846	2,939	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	704,632	0		250,541	225,567	228,524	0	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Winlock School District No.232

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58 Sp/Plt Pgm, St	29,605	0		24,000	0	5,605	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	65,000	0		0	0	0	65,000	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	10,912	0		0	0	0	0	10,912	0	0
65 Tran Biling, St	104,809	0		22,503	43,980	38,326	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,346,838	0	0	501,500	318,858	395,814	67,939	62,727	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	23,662	0		0	0	0	23,662	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	23,662	0		0	0	0	23,662	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	35,000	0		0	0	0	35,000	0	0	0

Winlock School District No.232

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	35,000	0	0	0	0	0	35,000	0	0	0
97 Distwide Suppt	1,790,334	0	0	153,000	704,097	341,637	54,800	536,800	0	0
98 Schl Food Serv	423,980	0	0	0	0	0	6,171	417,809	0	0
99 Pupil Transp	512,777	0	-35,000	0	236,737	137,447	121,093	52,500	0	0
TOTAL SUPPORT SERVICES	2,727,091	0	-35,000	153,000	940,834	479,084	182,064	1,007,109	0	0
OBJECT TOTALS	13,981,375	35,000	-35,000	5,077,450	2,490,903	3,254,832	1,486,750	1,671,440	0	0

Winlock School District No.232

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	7,519	XXXXX	35,000	XXXXX	35,000	XXXXX
(1) Credit Transfers	-7,519	XXXXX	-35,000	XXXXX	-35,000	XXXXX
(2) Certificated Salaries	3,581,398	32.39	3,800,333	27.33	5,077,450	36.32
(3) Classified Salaries	1,986,410	17.97	2,198,992	15.81	2,490,903	17.82
(4) Employee Benefits and Payroll Taxes	2,647,706	23.95	2,731,776	19.65	3,254,832	23.28
(5) Supplies and Materials	969,945	8.77	971,505	6.99	1,486,750	10.63
(7) Purchased Services	1,774,632	16.05	3,726,741	26.80	1,671,440	11.95
(8) Travel	8,522	0.08	500	0.00	0	0.00
(9) Capital Outlay	87,213	0.79	475,000	3.42	0	0.00
TOTAL EXPENDITURES	11,055,827	100.00	13,904,847	100.00	13,981,375	100.00

Winlock School District No.232
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	6,511,057	58.89	8,673,342	62.38	8,460,410	60.51
28 Extracur	248,418	2.25	264,033	1.90	515,417	3.69
29 Pmt to SD	403,514	3.65	338,150	2.43	150,000	1.07
TOTAL TEACHING ACTIVITIES	7,162,990	64.79	9,275,525	66.71	9,125,827	65.27
TEACHING SUPPORT						
22 Lrn Resrc	12,588	0.11	43,679	0.31	14,515	0.10
24 Guid/Coun	115,496	1.04	99,513	0.72	486,617	3.48
25 Pupil M/S	9,774	0.09	26,884	0.19	41,277	0.30
26 Health	75,498	0.68	209,108	1.50	204,028	1.46
31 InstProDev	16,073	0.15	44,099	0.32	62,727	0.45
32 Inst Tech	18,244	0.17	0	0.00	0	0.00
33 Curriculum	7,077	0.06	0	0.00	0	0.00
34 Prof Lrng St	21,065	0.19	21,355	0.15	33,994	0.24
TOTAL TEACHING SUPPORT	254,751	2.30	444,638	3.20	843,158	6.03
OTHER SUPPORT ACTIVITIES						
42 Food	32,849	0.30	0	0.00	0	0.00
44 Operation	217,362	1.97	417,809	3.00	423,980	3.03
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	336,069	3.04	441,526	3.18	407,223	2.91
53 Maintnce	23,197	0.21	30,000	0.22	30,000	0.21
56 Insurance	26,636	0.24	30,000	0.22	30,000	0.21
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-7,519	-0.07	-35,000	-0.25	-35,000	-0.25
62 Grnd Mnt	7,060	0.06	15,000	0.11	15,000	0.11
63 Oper Bldg	590,906	5.34	589,895	4.24	530,446	3.79
64 Maintnce	204,600	1.85	568,878	4.09	106,215	0.76
65 Utilities	160,684	1.45	232,550	1.67	232,550	1.66
67 Bldg Secu	1,526	0.01	12,000	0.09	12,000	0.09
68 Insurance	107,178	0.97	101,000	0.73	101,000	0.72
72 Info Sys	25,000	0.23	38,000	0.27	38,000	0.27
73 Printing	0	0.00	0	0.00	0	0.00

Winlock School District No.232

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	75,499	0.68	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	1,801,047	16.29	2,441,658	17.56	1,891,414	13.53
UNIT ADMINISTRATION						
23 Princ Off	682,769	6.18	838,865	6.03	847,066	6.06
TOTAL UNIT ADMINISTRATION	682,769	6.18	838,865	6.03	847,066	6.06
CENTRAL ADMINISTRATION						
11 Bd of Dir	46,849	0.42	31,550	0.23	31,550	0.23
12 Supt Off	446,323	4.04	267,041	1.92	286,374	2.05
13 Busns Off	366,224	3.31	270,530	1.95	268,817	1.92
14 HR	455	0.00	500	0.00	500	0.00
15 Pblc Rltn	57,411	0.52	60,194	0.43	62,499	0.45
21 Supv Inst	112,416	1.02	203,903	1.47	438,233	3.13
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	86,596	0.78	70,443	0.51	80,554	0.58
61 Supv Bldg	16,931	0.15	0	0.00	105,383	0.75
TOTAL CENTRAL ADMINISTRATION	1,133,206	10.25	904,161	6.50	1,273,910	9.11
TOTAL EXPENDITURES	11,055,827	100.00	13,904,847	100.00	13,981,375	100.00

Winlock School District No.232

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	54.956	86.06	18.966	42.85
28 Extracurricular	0.000	0.00	1.053	2.38
TOTAL TEACHING ACTIVITIES	54.956	86.06	20.019	45.23
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.193	0.44
24 Guidance and Counseling	3.000	4.70	1.373	3.10
25 Pupil Management and Safety	0.000	0.00	0.367	0.83
26 Health/Related Services	0.000	0.00	0.000	0.00
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	3.000	4.70	1.933	4.37
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.000	0.00
52 Operations	XXXXX	XXXXX	3.580	8.09
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63 Operation of Buildings	XXXXX	XXXXX	7.000	15.81
64 Maintenance	XXXXX	XXXXX	0.700	1.58
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	11.280	25.48

Winlock School District No.232

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	3.050	4.78	3.960	8.95
TOTAL UNIT ADMINISTRATION	3.050	4.78	3.960	8.95
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.57	0.923	2.09
13 Business Office	0.000	0.00	2.000	4.52
14 Human Resources	0.000	0.00	0.000	0.00
15 Public Relations	0.000	0.00	0.500	1.13
21 Supervision - Instruction	1.850	2.90	1.647	3.72
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	1.000	2.26
61 Supervision - Building	0.000	0.00	1.000	2.26
TOTAL CENTRAL ADMINISTRATION	2.850	4.46	7.070	15.97
TOTAL FTE STAFF	63.856	100.00	44.262	100.00

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

Winlock School District No.232
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES			
100 General Student Body	9,201	24,250	24,250
200 Athletics	1,363	56,400	56,400
300 Classes	348	14,550	11,550
400 Clubs	10,107	67,800	71,600
600 Private Moneys	780	4,500	4,500
A. TOTAL REVENUES	21,800	167,500	168,300
EXPENDITURES			
100 General Student Body	6,491	24,250	24,250
200 Athletics	6,043	61,600	61,600
300 Classes	6,730	15,000	15,000
400 Clubs	12,088	63,150	63,150
600 Private Moneys	393	3,500	3,500
B. TOTAL EXPENDITURES	31,745	167,500	167,500
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-9,946	0	800
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	3,500	3,500	3,500
G.L.819 Restricted for Fund Purposes	88,622	95,560	95,560
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	92,122	99,060	99,060
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	3,500	3,500	3,500
G.L.819 Restricted for Fund Purposes	78,676	95,560	96,360
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Winlock School District No.232
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	82,176	99,060	99,860

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

Winlock School District No.232
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	602,709	617,960	237,129
2000 Local Nontax Support	961	8,453	1,450
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	37,620	31,325	73,020
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	641,290	657,738	311,599
EXPENDITURES			
Matured Bond Expenditures	568,236	585,039	620,841
Interest on Bonds	59,009	37,802	1,700
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	1,000	1,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	627,545	623,841	623,541
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	13,745	33,897	-311,941
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	649,705	341,552	654,258
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	649,705	341,552	654,258
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	663,450	375,449	342,316
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Winlock School District No.232
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	663,450	375,449	342,316

Winlock School District No.232

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	571,078	595,825	237,129
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	31,631	22,134	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	602,709	617,960	237,129
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	961	8,453	1,450
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	961	8,453	1,450
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	37,620	31,325	73,020
9901 Transfers (local resources)	0	0	0

Winlock School District No.232

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	37,620	31,325	73,020
TOTAL REVENUES AND OTHER FINANCING SOURCES	641,290	657,738	311,599

Winlock School District No.232
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	105,312	98,068	147,016
2000 Local Nontax Support	654	3,309	1,043
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	50,000	825,000	825,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	599,897	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	755,863	926,377	973,059
EXPENDITURES			
10 Sites	4,631	0	973,059
20 Buildings	21,496	1,026,208	0
30 Equipment	52,624	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	425,728	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	504,478	1,026,208	973,059
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	251,384	-99,830	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Winlock School District No.232
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	273,563	100,000	100,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	273,563	100,000	100,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	524,947	169	100,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	524,947	169	100,000

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

Winlock School District No.232

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Winlock School District No.232

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	100,143	94,621	142,076
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	5,168	3,447	4,939
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	105,312	98,068	147,016
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	654	3,309	1,043
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	654	3,309	1,043
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0

Winlock School District No.232

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	825,000
6113 Federal Special Purpose-ESSER III	0	825,000	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	50,000	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Winlock School District No.232

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	50,000	825,000	825,000
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	199,897	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	400,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	599,897	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	755,863	926,377	973,059

Winlock School District No.232
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	37	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	53,816	51,816	59,409
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Winlock School District No.232
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	53,853	51,816	59,409
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	53,853	51,816	59,409
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	37,620	31,325	73,020
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	16,233	20,491	-13,611
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	48,356	73,020	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	73,020
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	48,356	73,020	73,020
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	64,590	0	0
G.L.819 Restricted for Fund Purposes	0	93,511	59,409
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Winlock School District No.232
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	64,590	93,511	59,409

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.