

Woodland School District End of Year Financial Report for Fiscal Year 2009-2010

Presented by:

**Stacy Brown, Business Manager
November 22, 2010**

2009-2010 YEAR-END SUMMARY
Summary of Fund Balance for All Funds

	General	Capital Projects	Debt Service	ASB Fund	Transp Vehicle	Private Trust
09/01/09 Fund Balance	\$ 1,316,966	\$ 409,693	\$ 2,215,369	\$ 182,438	\$ 2,512,022	\$ 99,438
Revenues	\$ 20,659,366	\$ 329,849	\$ 1,781,208	\$ 259,356	\$ 1,539,892	\$ 13,625
Expenditures	\$ 20,203,854	\$ 302,156	\$ 1,929,475	\$ 260,965	\$ 381,092	\$ 15,593
8/31/2010 Fund Balance	<u>\$ 1,772,478</u>	<u>\$ 437,386</u>	<u>\$ 2,067,102</u>	<u>\$ 180,829</u>	<u>\$ 3,670,822</u>	<u>\$ 97,470</u>
GF Reserved Fund Balance	\$ (138,111.00)					
GF Unreserved Fund Bal	\$ 1,634,367.00					
Unreserved FB as a % of Expenditures	8.1%					

2009-10 FINANCIAL HIGHLIGHTS

UNRESERVED FUND BALANCE INCREASE	\$ 317,400
<p>With lower than budgeted expenditures and greater than expected revenues, we were again able to increase the district fund balance in 09-10. The total increase is \$455,511.00, however, \$138,111.00 are reserved for building and departmental carryovers.</p>	
PROPERTY TAX/TIMBER EXCISE UP FROM PRIOR YEAR	\$ 296,000
<p>Increases due to levy increase and changing the formul for calculating Timber Excise during budget.</p>	
TUITION/FEES UP FROM PRIOR YEAR	\$ 36,500
<p>Due to the implementation of pay to participate fees at WMS and WHS. Collected to help offset the cost of transportation and coaching costs for extracurricular activities.</p>	
INCREASE/CHANGE IN FOOD SERVICE REVENUE SOURCE	\$ 16,000
<p>With the increase in free and reduced eligibility districtwide, we are seeing an even greater difference in the source of our food service revenues. Local revenues were down (\$38,600) while Federal reimbursements were up \$54,700. As free/reduced percentages have leveled off I expect 10-11 revenue sources to be much closer to 09-10.</p>	
FEDERAL STIMULUS FUNDING	\$ (84,000)
<p>Federal Stimulus funding received in 09-10 decreased only \$84,000 and was used to replace the majority of our Levy Equalization and Student Achievement Funds. You should see a decrease in 10-11 as Stimulus Funds run out. However, with the new Edujobs program, they will not be as low as first expected. However, major changes will need to be made for 10-11 as the Stimulus funds will be completely gone.</p>	
KWRL REVENUES/EXP INCREASED FROM PRIOR YEARS	\$ 414,845
<p>KWRL To/From allocation revenues are up considerably with the addition of the in-district special education routes. Unfunded revenues also up as KWRL Board decided to use budgeted but unspent funds to pay for more special ed buses and prep work on the KWRL site purchase. Expenditures up in transportation (due to added routes) and in Basic Ed (due to purchase of buses/land prep) as these expenditures had to be pulled from the To/From Transp costs (Transportation Program 99).</p>	
OPERATING TRANSFER FROM CAPITAL PROJECTS	\$ (90,000)
<p>The 08-09 budget included a transfer from the Capital Projects Fund to pay for technology, such as software licensing and computer applications. The District was able to balance the budget for 09-10 without needing to continue this one-time budget balancer.</p>	
SPECIAL EDUCATION REVENUES/EXPENDITURES - NET	\$ (18,899)
<p>As are many districts, we are still struggling with the support that levy dollars must provide to the Special Education program. Support of \$73,500 was provided in 08-09. Adjustments were made and with the addition of the Stimulus funds, just less than \$19,000 in levy funds were used for the support of special education in 09-10.</p>	
COMMUNITY ED REVENUES/EXPENDITURES - NET	\$ (13,000)
<p>Changes to the Community Education program have brought the net loss in this program from \$93,000 in 08-09 to just under \$13,000 in 09-10. The loss is due to the district subsidizing the YCC and WCC programs for low income parents. We are in the process of becoming a licensed facility in order for our parents to qualify for childcare programs offered through DSHS.</p>	
FOOD SERVICE REVENUES/EXPENDITURES - NET	\$ 52,000
<p>Once again the kitchen staff have worked together and pinched pennies to ensure the program is running in the black for 09-10. The number does not include any indirect costs such as utilities, insurance, district support.</p>	

2009-2010 YEAR-END SUMMARY
Actual Sources and Uses and Final Fund Balance

	ACTUAL 09-10 FUNDING	ACTUAL 09-10 EXPENDITURES	Levy/Misc Revenue Req'd to Fund Pgms
	<u>DOLLARS</u>	<u>DOLLARS</u>	
Apportionment/BEA/CTE/DWS	10,337,724	12,779,138	(2,441,414)
Subtract Sped Appmt	(227,005)		
TOTAL BEA/CTE/DWS	10,110,719		
Forest/PY Adj			-
TOTAL APPORTIONMENT	10,110,719	12,779,138	(2,441,414)
STATE/FEDERAL FUNDED PROGRAMS			
State Special Ed	1,148,750	1,181,670	(32,920)
Federal Special Ed	383,203	374,532	8,671
Stimulus - IDEA	290,321	284,971	5,350
Fed'I Vocational Ed	8,604	8,604	-
Learning Assistance	217,402	213,863	3,539
Title 1	230,505	225,874	4,631
Stimulus - Title One	69,195	67,805	1,390
Other State Grants	54,312	49,965	4,347
Stimulus - State Stab.	554,046	527,250	26,796
Student Achievement	55,880	54,400	1,480
Bilingual	94,920	98,145	(3,225)
Highly Capable	18,917	17,852	1,065
Title II	70,648	69,270	1,378
Stimulus - Title IID	5,024	4,924	100
Other Federal Programs	103,405	38,259	65,146
State Forests	261,508	0	261,508
Federal Forest	19,100	0	19,100
Cowlitz PUD/Lighting Proj.	42,636	82,917	(40,281)
E-Rate	62,427	0	62,427
To/From Transp-KWRL	2,849,092	3,152,380	(303,288)
Operating Transfers In/Out	0	186,559	(186,559)
STATE/FED'L FUNDED PGMS	6,539,895	6,639,240	(99,345)
PROGRAMS GENERATING LOCAL REVENUE			
Community Ed	108,945	121,871	(12,926)
Food Services	710,354	657,948	52,406
LEVY/LEVY EQUALIZATION	2,857,261		2,857,261
MISC REVENUES			
Tuition/Gifts/Fines	86,578	5,656	80,922
Inv Earnings	4,289		4,289
Rentals	10,800		10,800
Local Non-Tax	8,859		8,859
Insurance Recoveries	29,860		29,860
KRL Ft/Ext	183,396		183,396
Non-High	8,408		8,408
TOTALS	20,659,364	20,203,853	682,516
FUND BALANCE 9/1/09	1,316,966		
PROJ REVENUES	20,659,364		
PROJ EXPENDITURES	(20,203,853)		
PROJ FUND BAL 8/31/10	1,772,477		
PROJ INC/(DEC) IN FB	455,511		

2009-2010 YEAR-END SUMMARY

Fund Balance Summary - 1998 through 2010

Year Ended	% of Expenditures	Budget	Total Fund Balance
1998	5.7%	\$ 10,155,609.00	\$ 577,534.00
1999	5.2%	\$ 10,935,593.00	\$ 569,946.00
2000	3.1%	\$ 11,759,371.00	\$ 360,297.00
2001	3.7%	\$ 12,273,174.00	\$ 460,111.00
2002	4.3%	\$ 13,159,847.00	\$ 571,145.00
2003	4.6%	\$ 13,823,712.00	\$ 640,397.00
2004	4.9%	\$ 14,262,572.00	\$ 702,097.00
2005	5.1%	\$ 14,968,617.00	\$ 766,815.00
2006	4.8%	\$ 16,482,778.00	\$ 796,138.00
2007	4.4%	\$ 18,305,087.00	\$ 805,289.00
2008	4.4%	\$ 19,582,661.00	\$ 860,620.00
2009	6.2%	\$ 21,340,015.00	\$ 1,316,966.00
2010	8.8%	\$ 20,203,854.00	\$ 1,772,478.00

**2009-2010 YEAR-END SUMMARY
COMPARISON OF ACTUAL REVENUES TO PRIOR YEAR**

	08-09 ACTUAL REVENUES 2091.35 FTE	09-10 ACTUAL REVENUES 2005.21 FTE	VARIANCE FROM PRIOR YEAR	% VARIANCE	
LOCAL MONIES:					
LOCAL PROPERTY TAX	2,364,919	2,661,325	\$296,406	12.53%	1
MISC TUITION & FEES	\$6,975	\$43,401	\$36,426	522.24%	
COMMUNITY SCHOOLS	\$130,422	\$99,245	(\$31,177)	-23.90%	2
MISC SALE OF GOODS	\$32,851	\$33,280	\$429	1.31%	
FOOD SERVICE FEES	\$285,842	\$247,176	(\$38,666)	-13.53%	3
INVESTMENT EARNINGS	\$10,968	\$4,289	(\$6,679)	-60.90%	
FINES & DAMAGES/INS RECOVERY	\$1,076	\$30,829	\$29,753	2765.15%	4
GIFTS/DONATIONS	\$13,227	\$18,628	\$5,401	40.83%	
RENTALS/MISC LOCAL	\$9,307	\$19,659	\$10,352	111.23%	5
TOTAL LOCAL MONIES	\$2,855,587	\$3,157,832	\$302,245	10.58%	
STATE MONIES:					
APPORTIONMENT	\$9,984,355	\$10,372,228	\$387,873	3.88%	6
SPED ED - BEA ALLOCATION	\$229,312	\$227,005	(\$2,307)	-1.01%	
LEVY EQUALIZATION	\$447,606	\$195,939	(\$251,667)	-56.23%	7
SPECIAL ED	\$1,045,185	\$921,745	(\$123,440)	-11.81%	8
LAP	\$203,309	\$217,402	\$14,093	6.93%	
MISC STATE	\$99,848	\$54,312	(\$45,536)	-45.61%	9
STUDENT ACHIEVEMENT	\$762,935	\$55,880	(\$707,055)	-92.68%	7
BILINGUAL EDUCATION	\$89,876	\$94,920	\$5,044	5.61%	
HIGHLY CAPABLE	\$20,056	\$18,917	(\$1,139)	-5.68%	
FOOD SERVICES	\$18,432	\$18,740	\$308	1.67%	
KWRL	\$1,692,271	\$2,107,116	\$414,845	24.51%	10
TOTAL STATE MONIES	\$14,593,185	\$14,284,204	(\$308,981)	-2.12%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$60,278	\$78,957	\$18,679	30.99%	
TITLE II	\$74,817	\$70,648	(\$4,169)	-5.57%	
MEDICAID REIMBURSEMENT	\$26,612	\$25,624	(\$988)	-3.71%	
FEDERAL SPECIAL ED	\$394,041	\$383,203	(\$10,838)	-2.75%	
VOC ED	\$10,525	\$8,604	(\$1,921)	-18.25%	
TITLE ONE	\$234,829	\$230,505	(\$4,324)	-1.84%	
TITLE III - LEP	\$20,015	\$17,924	(\$2,091)	-10.45%	
FEDERAL STIMULUS	\$1,002,947	\$918,586	(\$84,361)	-8.41%	
FOOD SERVICES	\$347,645	\$402,400	\$54,755	15.75%	3
E-RATE	\$31,004	\$62,427	\$31,423	101.35%	11
USDA COMMODITIES	\$42,389	\$42,039	(\$350)	-0.83%	
TOTAL FEDERAL MONIES	\$2,245,102	\$2,240,917	(\$4,185)	-0.19%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$948,157	\$925,373	(\$22,784)	-2.40%	
NON-HIGH(GREEN MTN)	\$8,071	\$8,408	\$337	4.18%	
TFR FROM OTHER FUNDS (CPF)	\$90,000	\$0	(\$90,000)	-100.00%	12
REC' FROM OTHER GOV(COWLITZ I	\$0	\$42,636	\$42,636	100.00%	13
TOTAL FROM OTHER DISTRICTS	\$1,046,228	\$976,417	(\$69,811)	-6.67%	
TOTAL DISTRICT REVENUE	\$20,740,102	\$20,659,370	(\$80,732)	-0.39%	

% DECREASE - ACTUAL REVENUE FROM 2008-09 TO ACTUAL 2009-10 -0.39%

- 1) Increase in levy and Timber Excise from prior year collected in 11/09.
- 2) Increase a result of implementing pay-to-participate fees.
- 3) Increase to free/reduced lunches resulted in less local revenues for lunches and a la carte.
- 4) Damage to WMS roof resulted in large insurance recovery.
- 5) Purchase of 2nd Street house resulted in additional rental revenues.
- 6) Apportionment revenues were greater than prior year (even though FTE was much lower) due to OSPI replacing July 09 and Aug 09 apportionment with Stimulus funds.
- 7) Revenues were less than prior year since OSPI replaced a portion of 09-10 LEA and Student Achmt with Stimulus funds.
- 8) Special Ed revenues decreased due to less Sped students.
- 9) State cut Math/Science Prof Dev program.
- 10) KWRL Board decided to use unused budgeted unfunded money to pay for special ed buses and unfunded money to pay for a portion of the land prep expenditures.
- 11) 2007-08 E-rate that had not been funded was funded and we were able to collect.
- 12) In 08-09 a transfer of \$90,000 was made from CPF to pay for some tech expenses.
- 13) Lighting project improvements included rebates from Cowlitz PUD to offset costs.

2009-2010 YEAR-END SUMMARY
Summary Comparison of Actual Expenditures to Prior Year

	<u>08-09 ACTUAL</u> <u>EXPEND</u>	<u>09-10 ACTUAL</u> <u>EXPEND</u>	<u>VARIANCE TO</u> <u>PRIOR YEAR</u>	<u>%</u> <u>VAR</u>	
BY OBJECT					
Credit Transfers	285,578	227,811	(57,767)	-20%	1
Certificated Salaries	8,158,220	8,008,832	(149,388)	-2%	
Classified Salaries	4,111,929	4,224,581	112,652	3%	
Employee Benefits	4,534,491	4,335,336	(199,155)	-4%	2
Supplies/Materials	1,276,265	1,346,533	70,268	6%	
Purchased Services	1,894,735	1,674,494	(220,241)	-12%	3
Travel	34,435	29,031	(5,404)	-16%	
Capital Outlay	209,129	398,488	189,359	91%	4
TOTAL	20,219,204	20,017,295	(144,142)	-1%	
BY ACTIVITY					
Board of Directors	47,138.00	61,111.00	13,973.00	30%	5
Superintendent/Public Rel	263,521.00	240,937.00	(22,584.00)	-9%	6
Business/Human Res.	306,496.00	297,431.00	(9,065.00)	-3%	
Curriculum/Supervision	387,255.00	293,934.00	(93,321.00)	-24%	7
Media Centers	272,359.00	250,977.00	(21,382.00)	-8%	
Building Admin.	1,061,582.00	1,037,580.00	(24,002.00)	-2%	
Guidance	383,877.00	390,010.00	6,133.00	2%	
Health/Safety	495,510.00	480,295.00	(15,215.00)	-3%	
Teaching	11,351,759.00	10,903,248.00	(448,511.00)	-4%	
Extracurricular	363,444.00	285,136.00	(78,308.00)	-22%	1,7
Payments to Other Dist	73,056.00	52,763.00	(20,293.00)	-28%	3
Food Service	674,614.00	657,949.00	(16,665.00)	-2%	
To/From Transportation	2,446,710.00	2,805,349.00	358,639.00	15%	8
Grounds/Cust/Maint	1,008,713.00	1,136,000.00	127,287.00	13%	9
Utilities/Security/Insur	637,880.00	581,969.00	(55,911.00)	-9%	10
Inform Systems/Printing	431,089.00	499,552.00	68,463.00	16%	11
Motor Pool	14,201.00	43,052.00	28,851.00	203%	4
TOTAL	20,219,204.00	20,017,293.00	(201,911.00)		

EXPLANATION OF VARIANCES

- 1) Decrease in extracurricular expenses for KWRL districts.
- 2) Decrease in Benefits due to decreased staff and decrease in employer paid retirement percentages (set by the Legislature).
- 3) Decrease in purchased services includes hiring of SLP which was contracted in prior year, decrease in a number of ESD contracts, including Instructional Materials, Public Relations and Nursing. We are no longer paying VSD for the Gates transition program and officials are now paid by ASB.
- 4) Increase includes Special Ed buses purchased using unfunded funds, new roof on WMS gym (majority covered by insurance) and the two vans purchased for Motor Pool.
- 5) Every other year the district has a compliance audit, in addition to the Federal/Financial Statement audit, which adds about \$10,000 to the audit bill. This was one of those years.
- 6) Decrease due to canceling the ESD Public Relations contract.
- 7) Decrease caused by budget cuts resulting in movement from Asst Supt to Athletic Director and the elimination of Community Education.
- 8) Overall increase caused by KWRL providing all in-district special ed transportation for all KWRL districts, resulting in 7 new routes.
- 9) Increase attributed to replacing WMS gym roof and lighting projects throughout district. Both of these items also resulted in increased revenues (insurance reimb and PUD rebate).
- 10) District received a rebate from Southwest WA Risk Pool.
- 11) A large portion of 08-09 tech expenditures were paid in the CPF, but paid from GF in 09-10.

2009-2010 YEAR-END SUMMARY
Comparison of Actual Expenditures to Prior Year - By Program

EXP BY PROGRAM	<u>08-09 ACTUAL</u> <u>EXPEND</u>	<u>09-10 ACTUAL</u> <u>EXPEND</u>	<u>VARIANCE TO</u> <u>PRIOR YEAR</u>	<u>%</u> <u>VAR</u>	
Basic Education	\$9,229,946	\$9,792,592	\$562,646	6%	1
Special Education - State/Fed	\$1,742,124	\$1,556,203	(\$185,921)	-12%	2
Vocational Education (CTE)	\$546,847	\$565,044	\$18,197	3%	
ARRA-Federal Stimulus	\$982,066	\$884,950	(\$97,116)	-11%	
Title One	\$229,529	\$225,874	(\$3,655)	-2%	
Title II	\$76,661	\$69,270	(\$7,391)	-11%	
Learning Assistance Pgm (LAP)	\$200,375	\$213,863	\$13,488	6%	
Math/Science Prof Dev.	\$53,220	\$0	(\$53,220)	-100%	3
Misc State Grants	\$52,377	\$55,621	\$3,244	6%	
Title III - LEP	\$22,668	\$17,572	(\$5,096)	-29%	
Student Achievement	\$885,005	\$54,400	(\$830,605)	-1527%	4
Bilingual Education	\$102,205	\$98,145	(\$4,060)	-4%	
Promoting Academic Success	\$16,933	\$0	(\$16,933)	-100%	3
Highly Capable	\$22,634	\$17,853	(\$4,781)	-27%	
Misc Federal Grants	\$3,023	\$20,688	\$17,665	85%	
Communtiy Schools	\$223,227	\$121,871	(\$101,356)	-83%	5
Districtwide Support	\$2,709,039	\$2,860,053	\$151,014	5%	6
Food Service	\$674,615	\$657,948	(\$16,667)	-3%	
Transportation	\$2,446,711	\$2,805,349	\$358,638	13%	7
Bus Purchase	\$193,904	\$186,559	(\$7,345)	-4%	
TOTAL EXPENDITURES	\$20,413,109	\$20,203,855	(\$209,254)	-1%	

% DECREASE - 2008-09 ACTUAL TO 2009-10ACTUAL -1.03%

- 1) Large increase due to 08-09 basic ed expenditures for Aug 09 and Sept 09 moved to Stimulus program.
- 2) Decrease a result of decrease to Special Ed students between 08-09 and 09-10.
- 3) Legislature discontinued this program with the 09-10 to 10-11 biennium.
- 4) Stimulus funds replaced the majority of the Student Achievement program funds for 09-10, therefore the expenditures decreased dramatically.
- 5) Decrease a result of eliminating the Community Education program. This account still includes expenditures for YCC, WCC and facility use.
- 6) Increase mainly due to large expenditures for insurance damage to WMS roof, vans purchased for Motor Pool and lighting projects completed in 09-10.
- 7) Increase attributed to addition of special education routes.

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2009-2010

CERTIFICATION

The Annual Financial Statements (Report F-196) for Woodland School District No. 404 of Cowlitz County for the fiscal year ended August 31, 2010, 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 OMB circular A-87 and all costs are properly allocable to federal awards.

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, 2009-August 31, 2010

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

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	20,659,365.41	259,355.70	1,781,208.40	329,849.13	1,539,891.42	0.00	24,569,670.06
Total Expenditures	20,017,294.83	260,965.18	1,625,475.00	302,156.31	381,092.71	0.00	22,586,984.03
Other Financing Uses	186,559.00		304,000.00	0.00	0.00		490,559.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	455,511.58	-1,609.48	-148,266.60	27,692.82	1,158,798.71	0.00	1,492,127.03
Beginning Total Fund Balance	1,316,966.34	182,438.54	2,215,368.73	409,693.12	2,512,023.12		6,636,489.85
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	1,772,477.92	180,829.06	2,067,102.13	437,385.94	3,670,821.83	0.00	8,128,616.88

E.S.D. 112

Balance Sheet

COUNTY: 08 Cowlitz

Governmental Funds

August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,638,472.37	223,326.97	32,325.39	475,911.59	3,670,821.83	0.00	7,040,858.15
Minus Warrants Outstanding	-593,464.83	-14,281.66	0.00	-20,898.17	0.00	0.00	-628,644.66
Taxes Receivable	1,307,830.12		793,656.59	0.00	0.00		2,101,486.71
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	228,082.22	0.00	0.00	37,481.00	0.00	0.00	265,563.22
Accounts Receivable	8,723.43	0.00	0.00	0.00	0.00	0.00	8,723.43
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00					0.00
Prepaid Items	50,398.85	0.00		0.00	0.00	0.00	50,398.85
Investments	0.00	0.00	2,034,776.74	0.00	0.00	0.00	2,034,776.74
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	3,640,042.16	209,045.31	2,860,758.72	492,494.42	3,670,821.83	0.00	10,873,162.44
LIABILITIES:							
Accounts Payable	477,260.14	4,888.40	0.00	55,108.48	0.00	0.00	537,257.02
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	9,235.54	0.00		0.00			9,235.54
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	3,229.10	0.00		0.00			3,229.10
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 112

Balance Sheet

COUNTY: 08 Cowlitz

Governmental Funds

August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	400.00	0.00		0.00			400.00
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
Deferred Revenue	1,377,439.46	23,327.85	793,656.59	0.00	0.00	0.00	2,194,423.90
TOTAL LIABILITIES	1,867,564.24	28,216.25	793,656.59	55,108.48	0.00	0.00	2,744,545.56
FUND BALANCE:							
Reservation Of Fund Balance	0.00	0.00	0.00	414,759.93	0.00	0.00	414,759.93
Unreserved, Designated Fund Balance	138,111.00	0.00		22,626.01		0.00	160,737.01
Unreserved, Undesignated Fund Balance	1,634,366.92	180,829.06	2,067,102.13	0.00	3,670,821.83	0.00	7,553,119.94
TOTAL FUND BALANCE	1,772,477.92	180,829.06	2,067,102.13	437,385.94	3,670,821.83	0.00	8,128,616.88
TOTAL LIABILITIES AND FUND BALANCE	3,640,042.16	209,045.31	2,860,758.72	492,494.42	3,670,821.83	0.00	10,873,162.44

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	3,220,258.34	259,355.70	1,612,914.20	25,849.13	209,106.17		5,327,483.54
State	14,284,202.01		168,294.20	0.00	755,785.25		15,208,281.46
Federal	1,259,903.26		0.00	0.00	0.00		1,259,903.26
Federal Stimulus	918,585.78						918,585.78
Other	976,416.02			0.00	388,441.00	0.00	1,364,857.02
TOTAL REVENUES	20,659,365.41	259,355.70	1,781,208.40	25,849.13	1,353,332.42	0.00	24,079,111.06
EXPENDITURES:							
CURRENT:							
Regular Instruction	9,464,426.40						9,464,426.40
Federal Stimulus	884,949.65						884,949.65
Special Education	1,556,202.45						1,556,202.45
Vocational Education	565,044.26						565,044.26
Skills Center	0.00						0.00
Compensatory Programs	734,744.75						734,744.75
Other Instructional Programs	38,539.72						38,539.72
Community Services	121,871.10						121,871.10
Support Services	6,253,028.75						6,253,028.75
Student Activities/Other		260,965.18				0.00	260,965.18
CAPITAL OUTLAY:							
Sites				273,046.46			273,046.46
Building				29,109.85			29,109.85
Equipment				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					381,092.71		381,092.71
Other	398,487.75						398,487.75
DEBT SERVICE:							
Principal	0.00		1,230,000.00	0.00	0.00		1,230,000.00
Interest and Other Charges	0.00		395,475.00	0.00	0.00		395,475.00
TOTAL EXPENDITURES	20,017,294.83	260,965.18	1,625,475.00	302,156.31	381,092.71	0.00	22,586,984.03
REVENUES OVER (UNDER) EXPENDITURES	642,070.58	-1,609.48	155,733.40	-276,307.18	972,239.71	0.00	1,492,127.03

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
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		0.00	304,000.00	186,559.00		490,559.00
Transfers Out (GL 536)	-186,559.00		-304,000.00	0.00	0.00	0.00	-490,559.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-186,559.00		-304,000.00	304,000.00	186,559.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	455,511.58	-1,609.48	-148,266.60	27,692.82	1,158,798.71	0.00	1,492,127.03
BEGINNING TOTAL FUND BALANCE	1,316,966.34	182,438.54	2,215,368.73	409,693.12	2,512,023.12	0.00	6,636,489.85
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,772,477.92	180,829.06	2,067,102.13	437,385.94	3,670,821.83	0.00	8,128,616.88

E.S.D. 112

Statement Of Fiduciary Net Assets

COUNTY: 08 Cowlitz

Fiduciary Funds

August 31, 2010

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	11,521.70	0.00
Minus Warrants Outstanding	-1,400.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	120,244.81	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	130,366.51	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Reserved for Other Items	0.00	0.00
Reserved for Self Insured Risk		0.00
Reserved for Trust Principal	0.00	0.00
Unreserved, Designated for Other Items	0.00	0.00
Unreserved, Undesignated Fund Balance	130,366.51	0.00
TOTAL NET ASSETS	130,366.51	0.00

E.S.D. 112

Statement of Changes in Fiduciary Net Assets

COUNTY: 08 Cowlitz

Fiduciary Funds

For the Year Ended August 31, 2010

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	38,016.94	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	38,016.94	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	327.95	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	327.95	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	38,344.89	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	7,417.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	7,417.00	0.00
 Net Increase (Decrease)	 30,927.89	 0.00
Net Assets--Beginning	99,438.62	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	130,366.51	0.00

Schedule of Long-Term Debt

For the Year Ended August 31, 2010

Description	Beginning Outstanding Debt September 1, 2009	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2010
Total Voted Bonds	10,065,000.00	0.00	1,230,000.00	8,835,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt:				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	186,329.17	64,455.82	4,588.99	246,196.00
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	186,329.17	64,455.82	4,588.99	246,196.00
TOTAL LONG-TERM DEBT	10,251,329.17	64,455.82	1,234,588.99	9,081,196.00

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,543,052.55	1,571,768.66	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	68.62	43.95	0.00	0.00
1500 Timber Excise Tax	118,203.77	34,568.15	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 Total Local Taxes	2,661,324.94	1,606,380.76	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	43,401.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills 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	99,244.79			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	33,279.90		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care	0.00			
2289 Other Community Services	0.00			
2298 Food Services	247,176.06			
2300 Investment Earnings	4,288.76	6,533.44	1,426.13	94,858.18
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	18,628.43		0.00	0.00
2600 Fines and Damages	968.99		0.00	0.00
2700 Rentals and Leases	10,800.00	0.00	0.00	0.00
2800 Insurance Recoveries	29,859.68		0.00	114,247.99
2900 Local Support Nontax, Unassigned	8,858.54	0.00	24,423.00	0.00
2910 E-rate	62,427.25		0.00	
2000 Total Local Support Nontax	558,933.40	6,533.44	25,849.13	209,106.17

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	10,106,529.68			
3121 Special Education - General Apportionment	227,005.33			
3300 Local Effort Assistance	195,937.77			
3600 State Forests	261,508.49	168,294.20	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	10,790,981.27	168,294.20	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	921,745.00			
4126 State Institutions, Special Education	0.00			
4130 State Matching, Paid Direct to Districts			0.00	
4134 Middle School Career and Technical Education	4,189.24			
4155 Learning Assistance	217,401.81			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	54,311.96			
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	94,920.10			
4166 Student Achievement	55,879.67		0.00	
4174 Highly Capable	18,917.25			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	18,739.81			
4199 Transportation - Operations	2,107,115.90			
4230 State Matching, Paid Direct to Contractors			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Matching - 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			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4388 Day 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				755,785.25
4000 Total State, Special Purpose	3,493,220.74		0.00	755,785.25
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	19,099.96	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00		
5000 Total Federal, General Purpose	19,099.96	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	69,195.16			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	554,046.00			
6114 Federal Stimulus-IDEA	290,320.62			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	5,024.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	383,203.00			
6138 Secondary Vocational Education	8,604.00			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	230,504.59			
6152 Other Title, ESEA Fed	70,648.00			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	17,923.82			

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2010

	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	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	402,399.55			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills 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			
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	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	59,857.16		0.00	
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	25,624.04			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6346 Skills 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	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	42,039.14			
6000 Total Federal, Special Purpose	2,159,389.08		0.00	

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7163 Promoting Academic Success	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	925,372.52			
7301 Nonhigh Participation	8,407.50			
7000 Total Revenues From Other School Districts	933,780.02		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	42,636.00		0.00	388,441.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	42,636.00		0.00	388,441.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property		0.00	0.00	
9300 Sale of Equipment	0.00		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	304,000.00	186,559.00
9000 Total Other Financing Sources	0.00	0.00	304,000.00	186,559.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,659,365.41	1,781,208.40	329,849.13	1,539,891.42

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	9,792,592.03	11 Bd of Dir	61,110.63	0 Debit Transfer	227,811.06
11 Stim, Title I	67,805.15	12 Supt Off	240,937.28	1 Credit Transfer	-227,811.06
12 Stim, Schl Imprv	.00	13 Busns Off	254,006.99	2 Cert. Salaries	8,008,832.40
13 Stim, SFSF	527,250.00	14 HR	43,423.91	3 Class. Salaries	4,224,580.80
14 Stim, IDEA	284,970.50	15 Pblc Rltn	.00	4 Employee Benefits	4,335,335.55
18 Stim, Compt Grants	.00	21 Supv Inst	293,934.44	5 Supplies / Materials	1,346,533.30
19 Stim, Other	4,924.00	22 Lrn Resrc	250,977.32	7 Purchased Services	1,674,493.85
21 Sp Ed, Sup, St	1,181,670.45	23 Princ Off	1,037,580.25	8 Travel	29,031.18
24 Sp Ed, Sup, Fed	374,532.00	24 Guid/Coun	390,009.56	9 Capital Outlay	398,487.75
26 Sp Ed, Inst, St	.00	25 Pupil M/S	46,915.97	TOTAL ALL OBJECTS	20,017,294.83
29 Sp Ed, Oth, Fed	.00	26 Health	433,379.19		
31 Voc, Basic, St	539,521.15	27 Teaching	10,903,248.36		
34 MidSchCar/Tec	16,919.11	28 Extracur	285,136.05		
38 Voc, Fed	8,604.00	29 Pmt to SD	52,762.82		
39 Voc, Other	.00	41 Supervisn	35,422.67		
45 Skil Cnt, Bas, St	.00	42 Food	301,699.57		
46 Skill Cntr, Fed	.00	44 Operation	322,095.10		
51 ESEA Disadvanted, Fed	225,874.17	49 Transfers	-1,268.75		
52 Other Title, ESEA, Fed	69,270.00	51 Supervisn	302,569.75		
53 ESEA Migrant, Federal	.00	52 Operation	2,270,725.74		
54 Read First, Fed	.00	53 Maintnce	405,616.89		
55 LAP	213,862.67	56 Insurance	52,978.61		
56 St In, Ctr/Hm, D	.00	59 Transfers	-226,542.31		
57 St In, N/D, Fed	.00	61 Supv Bldg	.00		
58 Sp/Plt Pgm, St	49,964.76	62 Grnd Mnt	80,778.33		
61 Head Start, Fed	.00	63 Oper Bldg	783,163.21		
62 MS, Pro Dv, Fed	.00	64 Maintnce	272,059.37		
63 PAS	.00	65 Utilities	488,718.28		
64 LEP, Fed	17,572.37	67 Bldg Secu	16,426.30		
65 Tran Biling, St	98,144.83	68 Insurance	76,825.00		
66 Stu Achvmnt, St	54,399.55	72 Info Sys	409,139.37		
67 Ind Ed, Fd, JOM	.00	73 Printing	90,412.67		
68 Ind Ed, Fd, ED	.00	74 Warehouse	.00		
69 Comp, Othr	5,656.40	75 Mtr Pool	43,052.26		

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	17,852.38
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	20,687.34
81 Public Radio/TV	.00
86 Comm Schools	121,871.10
88 Day Care	.00
89 Othr Comm Srv	.00
97 Distwide Suppt	2,860,053.60
98 Schl Food Serv	657,948.59
99 Pupil Transp	2,805,348.68
TOTAL ALL PROGRAMS	20,017,294.83

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	20,017,294.83