

E.S.D. 112

F-196 Annual Financial Statements

COUNTY: 08 Cowlitz

Fiscal Year 2011-2012

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2012-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended August 31, 2012-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Assets

Statement of Changes in Fiduciary Net Assets

Schedule of Long-Term Debt

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

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

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2011-2012

CERTIFICATION

The Annual Financial Statements (Report F-196) for Woodland School District No. 404 of Cowlitz County for the fiscal year ended August 31, 2012, 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, 2011-August 31, 2012

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	21,338,717.08	293,118.68	4,858,296.98	27,213,876.39	805,422.90		54,509,432.03
Total Expenditures	20,807,938.75	295,721.34	1,648,713.33	1,090,779.58	1,478,273.78		25,321,426.78
Other Financing Uses	0.00		3,256,722.50	274,516.00	0.00		3,531,238.50
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	530,778.33	-2,602.66	-47,138.85	25,848,580.81	-672,850.88		25,656,766.75
Beginning Total Fund Balance	2,436,449.14	214,458.42	1,810,019.11	388,855.35	4,041,967.26		8,891,749.28
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	2,967,227.47	211,855.76	1,762,880.26	26,237,436.16	3,369,116.38		34,548,516.03

E.S.D. 112

Balance Sheet

COUNTY: 08 Cowlitz

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	874,920.96	46,798.51	76,181.28	14,526,233.08	120,403.38	0.00	15,644,537.21
Minus Warrants Outstanding	-715,840.42	-1,202.53	0.00	-71,576.76	-118,287.00	0.00	-906,906.71
Taxes Receivable	1,401,416.57		727,069.06	0.00	0.00		2,128,485.63
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	451,969.23	0.00	0.00	0.00	0.00	0.00	451,969.23
Accounts Receivable	24,634.83	0.00	0.00	0.00	0.00	0.00	24,634.83
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	150,513.18	0.00		0.00	0.00	0.00	150,513.18
Investments	2,335,000.00	180,000.00	1,686,698.98	12,200,000.00	3,367,000.00	0.00	19,768,698.98
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	4,522,614.35	225,595.98	2,489,949.32	26,654,656.32	3,369,116.38	0.00	37,261,932.35
LIABILITIES:							
Accounts Payable	87,719.25	10.38	0.00	417,220.16	0.00	0.00	504,949.79
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	10,167.97	0.00		0.00			10,167.97
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	3,006.04	0.00		0.00			3,006.04
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, 2012

	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	0.00	0.00		0.00			0.00
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	1,454,493.62	13,729.84	727,069.06	0.00	0.00	0.00	2,195,292.52
TOTAL LIABILITIES	1,555,386.88	13,740.22	727,069.06	417,220.16	0.00	0.00	2,713,416.32
FUND BALANCE:							
Nonspendable Fund Balance	150,513.00	0.00	0.00	0.00	0.00	0.00	150,513.00
Restricted Fund Balance	66,702.55	211,855.76	1,762,880.26	26,214,240.94	3,369,116.38	0.00	31,624,795.89
Committed Fund Balance	0.00	0.00	0.00	23,195.22	0.00	0.00	23,195.22
Assigned Fund Balance	504,212.00	0.00	0.00	0.00	0.00	0.00	504,212.00
Unassigned Fund Balance	2,245,799.92	0.00	0.00	0.00	0.00	0.00	2,245,799.92
TOTAL FUND BALANCE	2,967,227.47	211,855.76	1,762,880.26	26,237,436.16	3,369,116.38	0.00	34,548,516.03
TOTAL LIABILITIES AND FUND BALANCE	4,522,614.35	225,595.98	2,489,949.32	26,654,656.32	3,369,116.38	0.00	37,261,932.35

E.S.D. 112

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 08 Cowlitz

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	3,527,510.04	293,118.68	1,627,506.15	42,206.39	7,630.01		5,497,971.27
State	14,824,859.83		136,274.83	0.00	761,856.89		15,722,991.55
Federal	1,495,033.48		0.00	0.00	0.00		1,495,033.48
Federal Stimulus	6,853.00						6,853.00
Other	1,249,460.73			0.00	0.00	0.00	1,249,460.73
TOTAL REVENUES	21,103,717.08	293,118.68	1,763,780.98	42,206.39	769,486.90	0.00	23,972,310.03
EXPENDITURES:							
CURRENT:							
Regular Instruction	10,271,838.59						10,271,838.59
Federal Stimulus	6,868.46						6,868.46
Special Education	1,997,334.37						1,997,334.37
Vocational Education	643,089.48						643,089.48
Skills Center	0.00						0.00
Compensatory Programs	821,787.28						821,787.28
Other Instructional Programs	20,454.99						20,454.99
Community Services	152,984.52						152,984.52
Support Services	6,853,039.77						6,853,039.77
Student Activities/Other		295,721.34				0.00	295,721.34
CAPITAL OUTLAY:							
Sites				57,493.50			57,493.50
Building				571,938.05			571,938.05
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					1,478,273.78		1,478,273.78
Sales and Lease				0.00			0.00
Other	40,541.29						40,541.29
DEBT SERVICE:							
Principal	0.00		1,350,000.00	0.00	0.00		1,350,000.00
Interest and Other Charges	0.00		298,713.33	0.00	0.00		298,713.33
Bond/Levy Issuance				461,348.03	0.00		461,348.03
TOTAL EXPENDITURES	20,807,938.75	295,721.34	1,648,713.33	1,090,779.58	1,478,273.78	0.00	25,321,426.78

E.S.D. 112

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 08 Cowlitz

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	295,778.33	-2,602.66	115,067.65	-1,048,573.19	-708,786.88	0.00	-1,349,116.75
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		3,094,516.00	26,936,670.00	0.00		30,031,186.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	235,000.00		0.00	235,000.00	0.00		470,000.00
Transfers Out (GL 536)	0.00		-235,000.00	-235,000.00	0.00	0.00	-470,000.00
Other Financing Uses (GL 535)	0.00		-3,021,722.50	-39,516.00	0.00		-3,061,238.50
Other	0.00		0.00	0.00	35,936.00		35,936.00
TOTAL OTHER FINANCING SOURCES (USES)	235,000.00		-162,206.50	26,897,154.00	35,936.00	0.00	27,005,883.50
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	530,778.33	-2,602.66	-47,138.85	25,848,580.81	-672,850.88	0.00	25,656,766.75
BEGINNING TOTAL FUND BALANCE	2,436,449.14	214,458.42	1,810,019.11	388,855.35	4,041,967.26	0.00	8,891,749.28
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,967,227.47	211,855.76	1,762,880.26	26,237,436.16	3,369,116.38	0.00	34,548,516.03

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

General Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,366,121.00	3,527,510.04	161,389.04
State	14,607,715.00	14,824,859.83	217,144.83
Federal	1,698,566.00	1,495,033.48	-203,532.52
Federal Stimulus	0.00	6,853.00	6,853.00
Other	1,011,751.00	1,249,460.73	237,709.73
TOTAL REVENUES	20,684,153.00	21,103,717.08	419,564.08
EXPENDITURES			
CURRENT:			
Regular Instruction	10,244,812.00	10,271,838.59	-27,026.59
Federal Stimulus	0.00	6,868.46	-6,868.46
Special Education	1,984,865.00	1,997,334.37	-12,469.37
Vocational Education	642,335.00	643,089.48	-754.48
Skills Center	0.00	0.00	0.00
Compensatory Programs	823,096.00	821,787.28	1,308.72
Other Instructional Programs	366,499.00	20,454.99	346,044.01
Community Services	139,514.00	152,984.52	-13,470.52
Support Services	6,823,127.00	6,853,039.77	-29,912.77
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	5,000.00	40,541.29	-35,541.29
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	21,029,248.00	20,807,938.75	221,309.25
REVENUES OVER (UNDER) EXPENDITURES	-345,095.00	295,778.33	640,873.33

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

General Fund

For The Year Ended August 31, 2012

	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	0.00	0.00	0.00
Transfers In	235,000.00	235,000.00	0.00
Transfers Out (GL 536)	-109,900.00	0.00	109,900.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	125,100.00	235,000.00	109,900.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-219,995.00	530,778.33	750,773.33
BEGINNING TOTAL FUND BALANCE	2,050,000.00	2,436,449.14	386,449.14
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,830,005.00	2,967,227.47	1,137,222.47

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

Associated Student Body Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	316,850.00	293,118.68	-23,731.32
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	316,850.00	293,118.68	-23,731.32
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	313,171.00	295,721.34	17,449.66
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	313,171.00	295,721.34	17,449.66
REVENUES OVER (UNDER) EXPENDITURES	3,679.00	-2,602.66	-6,281.66

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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)	3,679.00	-2,602.66	-6,281.66
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	214,458.00	214,458.42	0.42
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	218,137.00	211,855.76	-6,281.24

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

Debt Service Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,539,831.00	1,627,506.15	87,675.15
State	60,000.00	136,274.83	76,274.83
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	1,599,831.00	1,763,780.98	163,949.98
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	1,350,000.00	1,350,000.00	0.00
Interest and Other Charges	370,000.00	298,713.33	71,286.67
TOTAL EXPENDITURES	1,720,000.00	1,648,713.33	71,286.67
REVENUES OVER (UNDER) EXPENDITURES	-120,169.00	115,067.65	235,236.65

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

Debt Service Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	3,055,000.00	3,094,516.00	39,516.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-235,000.00	-235,000.00	0.00
Other Financing Uses (GL 535)	-3,022,000.00	-3,021,722.50	277.50
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-202,000.00	-162,206.50	39,793.50
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-322,169.00	-47,138.85	275,030.15
BEGINNING TOTAL FUND BALANCE	1,810,019.00	1,810,019.11	0.11
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,487,850.00	1,762,880.26	275,030.26

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

Capital Projects Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,400.00	42,206.39	30,806.39
State	340,000.00	0.00	-340,000.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	365,100.00	0.00	-365,100.00
TOTAL REVENUES	716,500.00	42,206.39	-674,293.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	159,900.00	57,493.50	102,406.50
Building	400,000.00	571,938.05	-171,938.05
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	1,215,000.00	0.00	1,215,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

Capital Projects Fund

For The Year Ended August 31, 2012

DEBT SERVICE:

Bond/Levy Issuance and/or Election	300,000.00	461,348.03	161,348.03
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,074,900.00	1,090,779.58	984,120.42

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-1,358,400.00	-1,048,573.19	309,826.81

OTHER FINANCING SOURCES (USES)

Bond Sales and Refunding Bond Sales	29,400,000.00	26,936,670.00	-2,463,330.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	344,900.00	235,000.00	-109,900.00
Transfers Out (GL 536)	-235,000.00	-235,000.00	0.00
Other Financing Uses (GL 535)	0.00	-39,516.00	-39,516.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	29,509,900.00	26,897,154.00	-2,612,746.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	28,151,500.00	25,848,580.81	-2,302,919.19
--	----------------------	----------------------	----------------------

BEGINNING TOTAL FUND BALANCE	388,855.00	388,855.35	0.35
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	28,540,355.00	26,237,436.16	-2,302,918.84

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

Transportation Vehicle Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	6,000.00	7,630.01	1,630.01
State	755,000.00	761,856.89	6,856.89
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	761,000.00	769,486.90	8,486.90
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	1,600,000.00	1,478,273.78	121,726.22
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	1,600,000.00	1,478,273.78	121,726.22

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 08 Cowlitz

Transportation Vehicle Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-839,000.00	-708,786.88	130,213.12
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	35,936.00	35,936.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	35,936.00	35,936.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-839,000.00	-672,850.88	166,149.12
BEGINNING TOTAL FUND BALANCE	4,041,967.00	4,041,967.26	0.26
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,202,967.00	3,369,116.38	166,149.38

E.S.D. 112

Statement Of Fiduciary Net Assets

COUNTY: 08 Cowlitz

Fiduciary Funds

August 31, 2012

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	43,222.53	0.00
Minus Warrants Outstanding	-3,990.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	130,000.00	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	169,232.53	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:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	169,232.53	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	169,232.53	0.00

E.S.D. 112

Statement of Changes in Fiduciary Net Assets

COUNTY: 08 Cowlitz

Fiduciary Funds

For the Year Ended August 31, 2012

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	32,794.93	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	32,794.93	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	237.85	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	237.85	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	33,032.78	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	13,240.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	13,240.00	0.00
 Net Increase (Decrease)	 19,792.78	 0.00
Net Assets--Beginning	149,439.75	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	169,232.53	0.00

E.S.D. 112

Schedule of Long-Term Liabilities

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

Description	Beginning Outstanding Debt September 1, 2011	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2012
Total Voted Bonds	7,555,000.00	29,055,000.00	4,305,000.00	32,305,000.00
Total Non-Voted Notes/Bonds	0.00	400,000.00	0.00	400,000.00
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	290,541.00	25,758.00	0.00	316,299.00
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	290,541.00	25,758.00	0.00	316,299.00
TOTAL LONG-TERM LIABILITIES	7,845,541.00	29,480,758.00	4,305,000.00	33,021,299.00

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,945,063.34	1,578,518.36	0.00	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	153,089.56	46,853.63	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	3,098,152.90	1,625,371.99	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	39,278.50			
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	4,972.50			
2188 Day Care Tuitions and Fees	92,047.11			
2200 Sales of Goods, Supplies and Services, Unassigned	33,163.54		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-Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services- Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	202,010.12			
2300 Investment Earnings	3,024.42	2,134.16	599.39	7,630.01
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	9,152.77		0.00	0.00
2600 Fines and Damages	602.60		0.00	0.00
2700 Rentals and Leases	2,937.56	0.00	3,390.00	0.00
2800 Insurance Recoveries	579.72		0.00	0.00
2900 Local Support Nontax, Unassigned	19,812.11	0.00	38,217.00	0.00
2910 E-rate	21,776.19		0.00	
2000 Total Local Support Nontax	429,357.14	2,134.16	42,206.39	7,630.01

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	10,059,092.49			
3121 Special Education - General Apportionment	213,516.42			
3300 Local Effort Assistance	466,403.92			
3600 State Forests	234,790.03	136,274.83	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	10,973,802.86	136,274.83	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	989,380.25			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	246,928.15			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	54,808.18			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	98,616.89			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	19,326.66			
4188 Day Care	0.00			
4198 School Food Service	13,126.92			
4199 Transportation - Operations	2,414,692.80			
4230 State Funding Assistance—Paid Direct to Contractor			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 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 Day Care - Other State Agencies	14,177.12			

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				761,856.89
4000 Total State, Special Purpose	3,851,056.97		0.00	761,856.89
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	11,060.02	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 Total Federal, General Purpose	11,060.02	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	3,794.97			
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	6,853.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	468,279.00			
6138 Secondary Vocational Education	11,328.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	361,393.00			
6152 Other Title, ESEA Fed	58,262.00			
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	22,240.00			

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

	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	10,118.01			
6198 School Food Services	440,272.84			
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			

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

	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	54,786.00		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	6,584.21			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			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	46,915.43			

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	1,490,826.46		0.00	

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

	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	111,228.09			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	1,131,020.64			
7301 Nonhigh Participation	7,212.00			
7000 Total Revenues From Other School Districts	1,249,460.73		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
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	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	39,516.00	26,936,670.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	35,936.00
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		3,055,000.00		
9900 Transfers	235,000.00	0.00	235,000.00	0.00
9000 Total Other Financing Sources	235,000.00	3,094,516.00	27,171,670.00	35,936.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,338,717.08	4,858,296.98	27,213,876.39	805,422.90

E.S.D. 112

Program/Activity/Object Report

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	9,953,824.81	11 Bd of Dir	70,994.21	0 Debit Transfer	232,101.42
02 ALE	318,013.78	12 Supt Off	257,364.33	1 Credit Transfer	-232,101.42
11 Stim, Title I	.00	13 Busns Off	275,240.03	2 Cert. Salaries	7,894,216.74
12 Stim, Schl Imprv	.00	14 HR	38,439.91	3 Class. Salaries	4,467,811.25
13 Federal Stimulus - SFSF and Education Jobs	6,868.46	15 Pblc Rltn	.00	4 Employee Benefits	4,835,538.31
14 Stim, IDEA	.00	21 Supv Inst	303,740.43	5 Supplies / Materials	1,623,101.59
18 Stim, Compt Grants	.00	22 Lrn Resrc	251,722.68	7 Purchased Services	1,914,181.22
19 Stim, Other	.00	23 Princ Off	1,073,216.61	8 Travel	32,548.35
21 Sp Ed, Sup, St	1,537,537.64	24 Guid/Coun	382,788.98	9 Capital Outlay	40,541.29
24 Sp Ed, Sup, Fed	459,796.73	25 Pupil M/S	24,297.82	TOTAL ALL OBJECTS	20,807,938.75
26 Sp Ed, Inst, St	.00	26 Health	477,391.85		
29 Sp Ed, Oth, Fed	.00	27 Teaching	10,702,121.21		
31 Voc, Basic, St	520,627.49	28 Extracur	336,170.98		
34 MidSchCar/Tec	110,974.82	29 Pmt to SD	116,364.59		
38 Voc, Fed	11,487.17	31 InstProDev	134,277.76		
39 Voc, Other	.00	32 Inst Tech	101,610.85		
45 Skil Cnt, Bas, St	.00	41 Supervisn	33,172.62		
46 Skill Cntr, Fed	.00	42 Food	321,339.10		
51 ESEA Disadvantaged, Fed	354,405.16	44 Operation	358,115.86		
52 Other Title, ESEA, Fed	56,686.10	49 Transfers	-8,626.65		
53 ESEA Migrant, Federal	.00	51 Supervisn	373,930.74		
54 Read First, Fed	.00	52 Operation	2,682,796.54		
55 LAP	240,530.75	53 Maintnce	443,499.18		
56 St In, Ctr/Hm, D	.00	56 Insurance	93,201.30		
57 St In, N/D, Fed	.00	59 Transfers	-223,474.77		
58 Sp/Plt Pgm, St	54,477.42	61 Supv Bldg	76,497.25		
59 Inst. JAJ	.00	62 Grnd Mnt	72,128.90		
61 Head Start, Fed	.00	63 Oper Bldg	737,187.75		
62 MS, Pro Dv, Fed	.00	64 Maintnce	188,703.41		
64 LEP, Fed	21,803.92	65 Utilities	539,300.53		
65 Tran Biling, St	89,344.27	67 Bldg Secu	17,244.74		
66 Stu Achvmnt, St	.00	68 Insurance	101,149.00		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	351,191.43		
		73 Printing	79,457.78		

E.S.D. 112

Program/Activity/Object Report

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	4,539.66
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	16,561.33
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	3,893.66
81 Public Radio/TV	.00
86 Comm Schools	823.84
88 Day Care	140,656.75
89 Othr Comm Srv	11,503.93
97 Distwide Suppt	2,830,281.07
98 Schl Food Serv	693,347.00
99 Pupil Transp	3,369,952.99
TOTAL ALL PROGRAMS	20,807,938.75

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	25,381.80
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	20,807,938.75

REPORT F196

Woodland School District No. 404

RUN: 11/30/2012 2:17:37 PM

E.S.D. 112

F-196 Annual Financial Statements

COUNTY: 08 Cowlitz

Fiscal Year 2011-2012

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

E.S.D. 112

PROGRAM 01 - Basic Education

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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	109,821.14	0.00		78,686.69	3,754.08	22,082.06	2,167.87	1,352.18	1,778.26	0.00
22 Lrn Resrc	251,614.99	0.00		116,447.42	38,138.29	67,845.42	28,935.13	248.73	0.00	0.00
23 Princ Off	1,055,552.40	0.00		473,953.76	266,081.01	260,461.86	37,431.47	16,252.93	1,371.37	0.00
24 Guid/Coun	364,339.34	148.57		246,000.24	26,329.80	86,612.82	1,990.44	2,367.24	890.23	0.00
25 Pupil M/S	24,297.82	0.00		0.00	10,178.33	5,285.80	236.19	8,597.50	0.00	0.00
26 Health	87,300.57	0.00		36,269.36	21,886.02	19,201.41	7,753.43	2,072.13	118.22	0.00
27 Teaching	7,631,039.69	190,482.37		4,940,722.39	279,557.45	1,809,634.41	132,626.40	276,156.52	1,860.15	0.00
28 Extracur	336,170.98	29,149.80		70,812.00	175,339.92	53,383.69	2,683.35	4,227.57	574.65	0.00
31 InstProDev	9,121.25	0.00		6,131.59	14.02	707.83	0.00	2,267.81	0.00	0.00
32 Inst Tech	84,566.63	0.00			0.00	0.00	84,566.63	0.00	0.00	0.00
01 TOTAL	9,953,824.81	219,780.74		5,969,023.45	821,278.92	2,325,215.30	298,390.91	313,542.61	6,592.88	0.00

E.S.D. 112

PROGRAM 02 - Alternative Learning Experience

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
23 Princ Off	17,664.21	0.00		13,709.02	0.00	3,730.19	0.00	225.00	0.00	0.00
27 Teaching	300,058.12	0.00		150,309.30	21,523.87	70,170.62	53,684.87	4,369.46	0.00	0.00
31 InstProDev	200.00	0.00		0.00	0.00	0.00	0.00	200.00	0.00	0.00
32 Inst Tech	91.45	0.00			0.00	0.00	91.45	0.00	0.00	0.00
02 TOTAL	318,013.78	0.00		164,018.32	21,523.87	73,900.81	53,776.32	4,794.46	0.00	0.00

E.S.D. 112

PROGRAM 13 - Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSE)

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	6,868.46	0.00		5,895.89	0.00	972.57	0.00	0.00	0.00	0.00
13 TOTAL	6,868.46	0.00		5,895.89	0.00	972.57	0.00	0.00	0.00	0.00

E.S.D. 112

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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	163,581.55	0.00		78,882.59	31,544.39	39,988.40	6,067.04	5,799.49	1,299.64	0.00
24 Guid/Coun	12,774.07	0.00		9,058.20	0.00	3,715.87	0.00	0.00	0.00	0.00
26 Health	390,091.28	0.00		240,424.64	0.00	89,315.06	3,720.10	55,881.05	750.43	0.00
27 Teaching	909,554.96	0.00		372,537.57	214,380.45	254,065.49	16,740.60	50,328.23	1,502.62	0.00
29 Pmt to SD	37,452.59							37,452.59		
31 InstProDev	22,063.60	0.00		13,677.88	3,439.35	2,347.37	0.00	2,599.00	0.00	0.00
32 Inst Tech	2,019.59	0.00			0.00	0.00	2,019.59	0.00	0.00	0.00
21 TOTAL	1,537,537.64	0.00		714,580.88	249,364.19	389,432.19	28,547.33	152,060.36	3,552.69	0.00

E.S.D. 112

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	372,751.93	0.00		106,401.26	141,594.70	124,755.97	0.00	0.00	0.00	0.00
29 Pmt to SD	78,912.00							78,912.00		
31 InstProDev	8,132.80	0.00		6,976.03	0.00	1,156.77	0.00	0.00	0.00	0.00
24 TOTAL	459,796.73	0.00		113,377.29	141,594.70	125,912.74	0.00	78,912.00	0.00	0.00

E.S.D. 112

PROGRAM 31 - Vocational, Basic, State

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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	18,234.89	0.00		14,355.74	0.00	3,879.15	0.00	0.00	0.00	0.00
27 Teaching	502,013.78	404.40		281,572.17	11,542.76	91,647.56	64,891.89	50,654.80	1,300.20	0.00
31 InstProDev	312.13	0.00		66.00	0.00	6.13	0.00	240.00	0.00	0.00
32 Inst Tech	66.69	0.00			0.00	0.00	66.69	0.00	0.00	0.00
31 TOTAL	520,627.49	404.40		295,993.91	11,542.76	95,532.84	64,958.58	50,894.80	1,300.20	0.00

E.S.D. 112

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	110,974.82	0.00		72,289.21	0.00	26,064.51	12,621.10	0.00	0.00	0.00
34 TOTAL	110,974.82	0.00		72,289.21	0.00	26,064.51	12,621.10	0.00	0.00	0.00

E.S.D. 112

PROGRAM 38 - Vocational, Federal

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	11,487.17	159.17		0.00	0.00	0.00	8,400.00	1,489.05	1,438.95	0.00
38 TOTAL	11,487.17	159.17		0.00	0.00	0.00	8,400.00	1,489.05	1,438.95	0.00

E.S.D. 112

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

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	326,356.54	0.00		149,800.44	46,648.27	76,830.94	16,386.28	36,355.94	334.67	0.00
31 InstProDev	28,048.62	0.00		24,513.29	99.71	3,435.62	0.00	0.00	0.00	0.00
51 TOTAL	354,405.16	0.00		174,313.73	46,747.98	80,266.56	16,386.28	36,355.94	334.67	0.00

E.S.D. 112

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
31 InstProDev	56,686.10	0.00		48,745.45	0.00	7,940.65	0.00	0.00	0.00	0.00
52 TOTAL	56,686.10	0.00		48,745.45	0.00	7,940.65	0.00	0.00	0.00	0.00

E.S.D. 112

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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	11,252.85	0.00		8,764.73	0.00	2,488.12	0.00	0.00	0.00	0.00
27 Teaching	223,003.69	0.00		118,327.88	17,403.42	57,030.49	2,127.28	28,114.62	0.00	0.00
31 InstProDev	2,318.78	0.00		2,068.54	0.00	250.24	0.00	0.00	0.00	0.00
32 Inst Tech	3,955.43	0.00			0.00	0.00	3,955.43	0.00	0.00	0.00
55 TOTAL	240,530.75	0.00		129,161.15	17,403.42	59,768.85	6,082.71	28,114.62	0.00	0.00

E.S.D. 112

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
24 Guid/Coun	5,675.57	0.00		4,742.64	0.00	773.09	0.00	0.00	159.84	0.00
27 Teaching	48,801.85	0.00		40,876.71	0.00	7,061.78	550.98	0.00	312.38	0.00
58 TOTAL	54,477.42	0.00		45,619.35	0.00	7,834.87	550.98	0.00	472.22	0.00

E.S.D. 112

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	10,665.41	0.00		3,600.00	31.82	454.26	6,088.90	145.00	345.43	0.00
31 InstProDev	3,550.51	0.00		2,618.02	117.66	314.83	0.00	500.00	0.00	0.00
32 Inst Tech	7,588.00	0.00			0.00	0.00	7,588.00	0.00	0.00	0.00
64 TOTAL	21,803.92	0.00		6,218.02	149.48	769.09	13,676.90	645.00	345.43	0.00

E.S.D. 112

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	85,972.21	0.00		9,604.73	47,134.57	27,291.92	0.00	1,940.99	0.00	0.00
31 InstProDev	49.00	0.00		0.00	41.36	7.64	0.00	0.00	0.00	0.00
32 Inst Tech	3,323.06	0.00			0.00	0.00	3,323.06	0.00	0.00	0.00
65 TOTAL	89,344.27	0.00		9,604.73	47,175.93	27,299.56	3,323.06	1,940.99	0.00	0.00

E.S.D. 112

PROGRAM 69 - Compensatory, Other

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
22 Lrn Resrc	107.69	0.00		0.00	0.00	0.00	107.69	0.00	0.00	0.00
27 Teaching	4,431.97	152.59		0.00	0.00	0.00	900.44	3,378.94	0.00	0.00
69 TOTAL	4,539.66	152.59		0.00	0.00	0.00	1,008.13	3,378.94	0.00	0.00

E.S.D. 112

PROGRAM 74 - Highly Capable

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	16,561.33	275.00		12,747.96	0.00	2,123.48	1,414.89	0.00	0.00	0.00
74 TOTAL	16,561.33	275.00		12,747.96	0.00	2,123.48	1,414.89	0.00	0.00	0.00

E.S.D. 112

PROGRAM 79 - Instructional Programs, Other

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	98.69	90.37		0.00	7.01	1.31	0.00	0.00	0.00	0.00
31 InstProDev	3,794.97	0.00		2,028.78	0.00	340.72	0.00	0.00	1,425.47	0.00
79 TOTAL	3,893.66	90.37		2,028.78	7.01	342.03	0.00	0.00	1,425.47	0.00

E.S.D. 112

PROGRAM 86 - Community Schools

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	823.84	0.00		0.00	663.72	66.85	93.27	0.00	0.00	0.00
86 TOTAL	823.84	0.00		0.00	663.72	66.85	93.27	0.00	0.00	0.00

E.S.D. 112

PROGRAM 88 - Day Care

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
27 Teaching	140,656.75	0.00		0.00	93,502.43	42,058.15	4,976.17	120.00	0.00	0.00
88 TOTAL	140,656.75	0.00		0.00	93,502.43	42,058.15	4,976.17	120.00	0.00	0.00

E.S.D. 112

PROGRAM 89 - Other Community Services

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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	850.00	850.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	2,100.43	0.00					2,100.43	0.00		
44 Operation	8,553.50	7,776.65			0.00	0.00	700.05	0.00	76.80	0.00
89 TOTAL	11,503.93	8,626.65		0.00	0.00	0.00	2,800.48	0.00	76.80	0.00

E.S.D. 112

PROGRAM 97 - District-wide Support

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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	70,994.21	0.00			0.00	0.00	6,046.64	63,210.35	1,737.22	0.00
12 Supt Off	257,364.33	0.00		127,276.28	52,905.13	64,177.81	3,142.43	3,912.64	5,950.04	0.00
13 Busns Off	275,240.03	0.00		3,322.34	188,388.38	51,486.76	5,709.12	18,950.89	7,382.54	0.00
14 HR	38,439.91	0.00		0.00	22,914.12	8,457.33	522.24	5,940.62	605.60	0.00
61 Supv Bldg	76,497.25	0.00		0.00	55,281.04	21,216.21	0.00	0.00	0.00	0.00
62 Grnd Mnt	72,128.90	0.00			39,157.24	20,677.96	4,686.08	7,607.62	0.00	0.00
63 Oper Bldg	737,187.75	0.00			384,012.97	186,018.71	119,357.08	47,798.99	0.00	0.00
64 Maintnce	188,703.41	0.00	0.00		38,667.20	20,499.37	17,398.22	112,138.62	0.00	0.00
65 Utilities	539,300.53	0.00	0.00		0.00	0.00	0.00	539,300.53	0.00	0.00
67 Bldg Secu	17,244.74	0.00			0.00	0.00	0.00	17,244.74	0.00	0.00
68 Insurance	101,149.00	0.00					0.00	101,149.00		0.00
72 Info Sys	351,191.43	0.00	0.00	0.00	183,720.53	79,173.02	14,620.68	73,527.02	150.18	0.00
73 Printing	79,457.78	0.00	0.00	0.00	0.00	0.00	10,762.17	68,695.61	0.00	0.00
75 Mtr Pool	25,381.80	2,612.50	0.00	0.00	0.00	0.00	19,116.80	3,652.50	0.00	0.00
97 TOTAL	2,830,281.07	2,612.50	0.00	130,598.62	965,046.61	451,707.17	201,361.46	1,063,129.13	15,825.58	0.00

E.S.D. 112

PROGRAM 98 - School Food Services

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
41 Supervisn	33,172.62	0.00		0.00	15,040.25	4,174.90	506.85	13,450.62	0.00	0.00
42 Food	319,238.67	0.00					319,238.67	0.00		
44 Operation	349,562.36	0.00			207,896.67	136,541.88	608.94	4,514.87	0.00	0.00
49 Transfers	-8,626.65		-8,626.65							
98 TOTAL	693,347.00	0.00	-8,626.65	0.00	222,936.92	140,716.78	320,354.46	17,965.49	0.00	0.00

E.S.D. 112

PROGRAM 99 - Pupil Transportation

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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
51 Supervisn	373,930.74	0.00		0.00	210,267.78	83,610.78	6,156.02	32,171.41	1,183.46	40,541.29
52 Operation	2,682,796.54	0.00			1,404,403.57	795,537.27	476,541.41	6,314.29	0.00	0.00
53 Maintnce	443,499.18	0.00			214,201.96	98,465.26	101,681.13	29,150.83	0.00	0.00
56 Insurance	93,201.30							93,201.30		
59 Transfers	-223,474.77		-223,474.77							
99 TOTAL	3,369,952.99	0.00	-223,474.77	0.00	1,828,873.31	977,613.31	584,378.56	160,837.83	1,183.46	40,541.29

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.	21,776.19
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	38,217.00
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 cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the amount of Program 13 expenditures related to the Education Job Funds.	6,853.00

E.S.D. 112

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

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

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.

0.00

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.157

a) Total All Programs (SYSTEM CALCULATED)	20,807,938.75
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	2,830,281.07
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	17,977,657.68

E.S.D. 112

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

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

DISTORTING ITEMS

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

0.00

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

11,386.00

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

0.00

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

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

E.S.D. 112

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

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

DISTORTING ITEMS

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

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 112

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

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

INDIRECT EXPENDITURES

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

22,144.79

19. 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

20. 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

21. 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 SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

0.00

22. 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.

0.00

23. 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.

61,888.00

24. 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

25. 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

26. 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

E.S.D. 112

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

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2012

INDIRECT EXPENDITURES

27. 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

28. 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

29. 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

30. 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

31. 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

E.S.D. 112

Fiscal Year 2011-2012

COUNTY: 08 Cowlitz

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2013-14

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	17,977,657.68	40,541.29		319,238.67			17,617,877.72
PROGRAM 97 ACTIVITIES							
11 Board of Directors	70,994.21	0.00		11,386.00	37,463.42	22,144.79	
12 Superintendent's Office	257,364.33	0.00		0.00	257,364.33	0.00	
13 Business Office	275,240.03	0.00		0.00		275,240.03	
14 Human Resources	38,439.91	0.00		0.00		38,439.91	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	76,497.25	0.00		0.00	76,497.25	0.00	
62 Grounds Maintenance	72,128.90	0.00		0.00	72,128.90	0.00	
63 Operation of Buildings	737,187.75	0.00		0.00	737,187.75	0.00	
64 Maintenance	188,703.41	0.00		0.00	188,703.41	0.00	
65 Utilities	539,300.53	0.00		0.00	539,300.53	0.00	
67 Building and Property Security	17,244.74	0.00		0.00	17,244.74	0.00	
68 Insurance	101,149.00	0.00		0.00	101,149.00	0.00	
72 Information Systems	351,191.43	0.00		0.00	289,303.43	61,888.00	
73 Printing	79,457.78	0.00		0.00		79,457.78	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	25,381.80	0.00		0.00		25,381.80	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	2,830,281.07	0.00	0.00	11,386.00	2,316,342.76	502,552.31	

E.S.D. 112

Fiscal Year 2011-2012

COUNTY: 08 Cowlitz

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2013-14

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	20,807,938.75	40,541.29	0.00	330,624.67		502,552.31	17,617,877.72
Unallowable Costs					-2,316,342.76		2,316,342.76
TOTALS	20,807,938.75	40,541.29	0.00	330,624.67		502,552.31	19,934,220.48

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	495,565.83
2. FY 09-10 DIRECT EXPENDITURES	18,770,593.06
3. FY 09-10 OVER/UNDER RECOVERY (CALCULATED)	26,333.53
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	521,899.36
5. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.0278

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	502,552.31
7. FY 09-10 OVER/UNDER RECOVERY (LINE 3)	26,333.53
8. FY 11-12 ADJUSTED IND POOL (LINE 6 + LINE 7)	528,885.84
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	19,934,220.48
10. FY 11-12 RESTRICTED INDIRECT RATE (LINE 5)	0.0278
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	554,171.33
12. FY 11-12 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-25,285.49
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	477,266.82
14. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.0239

E.S.D. 112

Fiscal Year 2011-2012

COUNTY: 08 Cowlitz

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2013-2014

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	17,977,657.68	40,541.29		319,238.67			17,617,877.72
PROGRAM 97 ACTIVITIES							
11 Board of Directors	70,994.21	0.00		11,386.00	37,463.42	22,144.79	
12 Superintendents Office	257,364.33	0.00		0.00		257,364.33	
13 Business Office	275,240.03	0.00		0.00		275,240.03	
14 Human Resources	38,439.91	0.00		0.00		38,439.91	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	76,497.25	0.00		0.00		76,497.25	
62 Grounds Maintenance	72,128.90	0.00		0.00		72,128.90	
63 Operation of Buildings	737,187.75	0.00		0.00		737,187.75	
64 Maintenance	188,703.41	0.00		0.00		188,703.41	
65 Utilities	539,300.53	0.00		0.00		539,300.53	
67 Building and Property Security	17,244.74	0.00		0.00		17,244.74	
68 Insurance	101,149.00	0.00		0.00		101,149.00	
72 Information Systems	351,191.43	0.00		0.00		351,191.43	
73 Printing	79,457.78	0.00		0.00		79,457.78	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	25,381.80	0.00		0.00		25,381.80	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	2,830,281.07	0.00	0.00	11,386.00	37,463.42	2,781,431.65	

E.S.D. 112

Fiscal Year 2011-2012

COUNTY: 08 Cowlitz

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2013-2014

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	20,807,938.75	40,541.29	0.00	330,624.67		2,781,431.65	17,617,877.72
Unallowable Costs					-37,463.42		37,463.42
Totals	20,807,938.75	40,541.29	0.00	330,624.67		2,781,431.65	17,655,341.14

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	2,701,474.74
2. FY 09-10 DIRECT EXPENDITURES	16,564,684.15
3. FY 09-10 OVER (UNDER) RECOVERY	320,827.15
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	3,022,301.89
5. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.1825

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	2,781,431.65
7. FY 09-10 OVER (UNDER) RECOVERY (LINE 3)	320,827.15
8. FY 11-12 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,102,258.80
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	17,655,341.14
10. FY 11-12 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1825
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,222,099.76
12. FY 11-12 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-119,840.96
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	2,661,590.69
14. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.1508

E.S.D. 112

General Fund

COUNTY: 08 Cowlitz

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	9,953,824.81	7,602,873.42	38,000.00	2,312,951.39
02 Alternative Learning Experience (ALE)	318,013.78	318,013.78	0.00	0.00
31 Vocational-Basic, State	520,627.49	500,000.00	0.00	20,627.49
34 Middle School Career and Technical Ed, State	110,974.82	105,000.00	0.00	5,974.82
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	2,830,281.07	2,225,600.00	12,000.00	592,681.07
TOTAL BASIC EDUCATIONAL PROGRAMS	13,733,721.97	10,751,487.20	50,000.00	2,932,234.77
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	6,868.46	0.00	6,868.46	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	1,537,537.64	1,202,896.67	6,584.12	328,056.85
24 Special Education-Supplemental, Federal	459,796.73	0.00	459,796.73	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	11,487.17	0.00	11,328.00	159.17
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	354,405.16	0.00	354,405.16	0.00
52 Other Title Grants Under ESEA, Federal	56,686.10	0.00	56,686.10	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
55 Learning Assistance, State	240,530.75	240,530.75	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	54,477.42	54,477.42	0.00	0.00
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

E.S.D. 112

General Fund

COUNTY: 08 Cowlitz

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	21,803.92	0.00	21,803.92	0.00
65 Transitional Bilingual, State	89,344.27	89,344.27	0.00	0.00
66 Student Achievement, State	0.00	0.00	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	4,539.66	3,794.97	0.00	744.69
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	16,561.33	16,561.33	0.00	0.00
75 Professional Development, State	0.00	0.00	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	3,893.66	0.00	0.00	3,893.66
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,857,932.27	1,607,605.41	917,472.49	332,854.37
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	823.84	0.00	0.00	823.84
88 Day Care	140,656.75	14,177.12	0.00	126,479.63
89 Other Community Services	11,503.93	0.00	10,118.01	1,385.92
98 School Food Services	693,347.00	13,126.92	487,187.43	193,032.65
99 Pupil Transportation	3,369,952.99	2,414,692.80	0.00	955,260.19
TOTAL OTHER PROGRAMS	4,216,284.51	2,441,996.84	497,305.44	1,276,982.23
TOTALS	20,807,938.75	14,801,089.45	1,464,777.93	4,542,071.37

E.S.D. 112

Preliminary Special Education Maintenance of Effort

COUNTY: 08 Cowlitz

Fiscal Year 2011-2012

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 10 - 11 Actual (A)	FY 11 - 12 Actual (B)
Preliminary FY 2011-2012 to FY 2010-2011 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.	1,385,616.96	1,537,537.64
2. Minus Revenue 7121 Payments From Other Districts.	0.00	111,228.09
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	18,859.05	6,584.21
4. Equals aggregate special education expenditures for resident special education students.	1,366,757.91	1,419,725.34
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.)		52,967.43
Preliminary FY 2011-2012 to FY 2010-2011 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	193.00	199.44
7. Expenditures per pupil (line 4/line 6).	7,081.64	7,118.55
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.)		36.91
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2011-2012 to FY 2010-2011 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.	49,878.49	328,056.85
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.)		278,178.36
11. Expenditures per pupil (line 9/line 6).	258.43	1,644.88
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.)		1,386.45

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 ages birth-2, 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.

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

Food Services Deficit Calculation

Description	Operation	FY 2011 - 12	FY 2010 - 11		FY 2011 - 12	FY 2010 - 11
Total Expenditures	+ (plus)	20,807,938.75	20,235,813.23	Total Program 98	+ 693,347.00	691,628.12
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 202,010.12	222,279.33
Community Schools	- (minus)	823.84	138,561.28	Revenue 4198 (State)	- 13,126.92	14,929.68
Day Care	- (minus)	140,656.75	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	11,503.93	8,757.26	Revenue 6198 (Fed)	- 440,272.84	411,369.52
School Food Services	- (minus)	693,347.00	691,628.12	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 46,915.43	43,026.71
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	40,541.29	14,860.64	TOTAL FOOD SERVICES DEFICIT	-8,978.31	22.88
Federal, General Purpose Revenue	- (minus)	11,060.02	17,145.26			
Federal, Special Purpose Revenue	- (minus)	1,490,826.46	1,904,212.35	Note:		
Food Service Deficit	+ (plus)	0.00	22.88	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	440,272.84	411,369.52	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	46,915.43	43,026.71	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
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	0.00			
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)	0.00	0.00			
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			

Description	Operation	FY 2011 - 12	FY 2010 - 11
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)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	18,906,367.73	17,915,067.43
	FY 11-12/FY 10-11		1.06

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

E.S.D. 112

Fiscal Year 2011-2012

COUNTY: 08 Cowlitz

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education 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.

Description	Operation	FY 2011 - 12	FY 2010 - 11
Program 31, Vocational--Basic State	+ (plus)	520,627.49	511,435.49
Program 34, Middle School Career and Technical Education?State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	11,487.17	10,107.29
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	11,328.00	10,218.00
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	520,786.66	511,324.78
		FY 11-12 / FY 10-11	1.02

This report is for information only and does not reflect on the financial condition of the district.

E.S.D. 112

Woodland School District No.404

COUNTY: 08 Cowlitz

Financial Edit Report Fiscal Year 2011-2012

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	2,945,063.34	2,947,433.79
Info	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	846,809.20	846,404.21
Info	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"		
Info	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*		
Info	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?		
Info	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	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

E.S.D. 112

Woodland School District No.404

COUNTY: 08 Cowlitz

Financial Edit Report Fiscal Year 2011-2012

Continued

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	1,578,518.36	1,579,916.71
Info	3.500	DSF revenue account 9600 is not equal to County Treasurer Cash File F-197 item 43.	3,055,000.00	0.00
Info	3.502	On the Balance Sheet DSF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report item 240, Cash on Deposit with County Treasurer.	76,181.28	75,974.69

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	26,936,670.00	26,493,700.00

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

E.S.D. 112

Woodland School District No.404

COUNTY: 08 Cowlitz

Financial Edit Report Fiscal Year 2011-2012

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits