

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2013-2014

CERTIFICATION

The Annual Financial Statements (Report F-196) for Woodland School District No. 404 of Cowlitz County for the fiscal year ended August 31, 2014, 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, 2013-August 31, 2014

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 | 23,832,010.94 | 274,953.41 | 3,340,005.56 | 27,954,889.67 | 755,649.32 | 0.00 | 56,157,508.90 |
| Total Expenditures | 23,344,193.28 | 307,398.88 | 3,275,662.65 | 29,173,069.88 | 1,120,015.18 | 0.00 | 57,220,339.87 |
| Other Financing Uses | 217,384.24 | | 0.00 | 58,199.35 | 0.00 | | 275,583.59 |
| Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses | 270,433.42 | -32,445.47 | 64,342.91 | -1,276,379.56 | -364,365.86 | 0.00 | -1,338,414.56 |
| Beginning Total Fund Balance | 2,515,483.15 | 187,045.31 | 2,577,390.99 | 19,681,402.06 | 4,040,782.94 | 0.00 | 29,002,104.45 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Total Fund Balance | 2,785,916.57 | 154,599.84 | 2,641,733.90 | 18,405,022.50 | 3,676,417.08 | 0.00 | 27,663,689.89 |

E.S.D. 112

Balance Sheet

COUNTY: 08 Cowlitz

Governmental Funds

August 31, 2014

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|--------------------------------------|---------------------|-------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| ASSETS: | | | | | | | |
| Cash and Cash Equivalents | 946,451.60 | 24,442.08 | 182,865.40 | 4,416,322.47 | 1,877.72 | 0.00 | 5,571,959.27 |
| Minus Warrants Outstanding | -789,234.50 | -3,179.56 | 0.00 | -4,416,238.61 | 0.00 | 0.00 | -5,208,652.67 |
| Taxes Receivable | 1,552,801.24 | | 1,277,407.48 | 0.00 | 0.00 | | 2,830,208.72 |
| Due From Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Governmental Units | 360,564.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 360,564.38 |
| Accounts Receivable | 26,376.58 | 13,507.50 | 0.00 | 24,265.00 | 0.00 | 0.00 | 64,149.08 |
| 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 | 106,817.19 | 0.00 | | 0.00 | 0.00 | 0.00 | 106,817.19 |
| Investments | 2,536,000.00 | 140,000.00 | 2,458,868.50 | 21,625,000.00 | 4,195,000.00 | 0.00 | 30,954,868.50 |
| 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 | 4,739,776.49 | 174,770.02 | 3,919,141.38 | 21,649,348.86 | 4,196,877.72 | 0.00 | 34,679,914.47 |
| LIABILITIES: | | | | | | | |
| Accounts Payable | 257,056.91 | 12,643.78 | 0.00 | 3,244,326.36 | 520,460.64 | 0.00 | 4,034,487.69 |
| Contracts Payable Current | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest Payable | | | 0.00 | | | | 0.00 |
| Accrued Salaries | 5,339.22 | 0.00 | | 0.00 | | | 5,339.22 |
| Anticipation Notes Payable | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| Payroll Deductions and Taxes Payable | 2,501.22 | 0.00 | | 0.00 | | | 2,501.22 |
| Due To Other Governmental Units | 111,236.74 | 0.00 | | 0.00 | 0.00 | 0.00 | 111,236.74 |
| 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, 2014

| | General Fund | ASE 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 |
| Unearned Revenue | 0.00 | 0.00 | 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 |
| TOTAL LIABILITIES | 376,134.09 | 12,643.78 | 0.00 | 3,244,326.36 | 520,460.64 | 0.00 | 4,153,564.87 |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | |
| Unavailable Revenue | 24,924.59 | 7,526.40 | 0.00 | 0.00 | 0.00 | 0.00 | 32,450.99 |
| Unavailable Revenue - Taxes Receivable | 1,552,801.24 | | 1,277,407.48 | 0.00 | 0.00 | | 2,830,208.72 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 1,577,725.83 | 7,526.40 | 1,277,407.48 | 0.00 | 0.00 | 0.00 | 2,862,659.71 |
| FUND BALANCE: | | | | | | | |
| Nonspendable Fund Balance | 106,817.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 106,817.19 |
| Restricted Fund Balance | 13,000.21 | 154,599.84 | 2,641,733.90 | 18,405,022.50 | 3,676,417.08 | 0.00 | 24,890,773.53 |
| Committed Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assigned Fund Balance | 235,897.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 235,897.00 |
| Unassigned Fund Balance | 2,430,202.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,430,202.17 |
| TOTAL FUND BALANCE | 2,785,916.57 | 154,599.84 | 2,641,733.90 | 18,405,022.50 | 3,676,417.08 | 0.00 | 27,663,689.89 |
| TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE | 4,739,776.49 | 174,770.02 | 3,919,141.38 | 21,649,348.86 | 4,196,877.72 | 0.00 | 34,679,914.47 |

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2014

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|------------------------------|----------------------|-------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| REVENUES: | | | | | | | |
| Local | 3,722,743.24 | 274,953.41 | 2,748,561.99 | 131,476.94 | 3,740.21 | | 6,881,475.79 |
| State | 17,421,522.24 | | 160,507.98 | 0.00 | 717,901.11 | | 18,299,931.33 |
| Federal | 1,676,434.54 | | 0.00 | 0.00 | 0.00 | | 1,676,434.54 |
| Federal Stimulus | 0.00 | | | | | | 0.00 |
| Other | 1,011,310.92 | | | 641,799.38 | 0.00 | 0.00 | 1,653,110.30 |
| TOTAL REVENUES | 23,832,010.94 | 274,953.41 | 2,909,069.97 | 773,276.32 | 721,641.32 | 0.00 | 28,510,951.96 |
| EXPENDITURES: | | | | | | | |
| CURRENT: | | | | | | | |
| Regular Instruction | 11,574,573.48 | | | | | | 11,574,573.48 |
| Federal Stimulus | 0.00 | | | | | | 0.00 |
| Special Education | 2,065,398.33 | | | | | | 2,065,398.33 |
| Vocational Education | 614,451.40 | | | | | | 614,451.40 |
| Skill Center | 0.00 | | | | | | 0.00 |
| Compensatory Programs | 1,433,578.12 | | | | | | 1,433,578.12 |
| Other Instructional Programs | 44,063.49 | | | | | | 44,063.49 |
| Community Services | 128,181.19 | | | | | | 128,181.19 |
| Support Services | 7,399,349.80 | | | | | | 7,399,349.80 |
| Student Activities/Other | | 307,398.88 | | | | 0.00 | 307,398.88 |
| CAPITAL OUTLAY: | | | | | | | |
| Sites | | | | 1,862,009.65 | | | 1,862,009.65 |
| Building | | | | 27,018,416.12 | | | 27,018,416.12 |
| Equipment | | | | 28,698.40 | | | 28,698.40 |
| Instructional Technology | | | | 0.00 | | | 0.00 |
| Energy | | | | 85,265.71 | | | 85,265.71 |
| Transportation Equipment | | | | | 1,120,015.18 | | 1,120,015.18 |
| Sales and Lease | | | | 0.00 | | | 0.00 |
| Other | 84,597.47 | | | | | | 84,597.47 |
| DEBT SERVICE: | | | | | | | |
| Principal | 0.00 | | 1,726,807.58 | 0.00 | 0.00 | | 1,726,807.58 |
| Interest and Other Charges | 0.00 | | 1,548,855.07 | 0.00 | 0.00 | | 1,548,855.07 |
| Bond/Levy Issuance | | | | 178,680.00 | 0.00 | | 178,680.00 |
| TOTAL EXPENDITURES | 23,344,193.28 | 307,398.88 | 3,275,662.65 | 29,173,069.88 | 1,120,015.18 | 0.00 | 57,220,339.87 |

E.S.D. 112

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 08 Cowlitz

Governmental Funds

For the Year Ended August 31, 2014

| | General Fund | ASB Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund | Permanent Fund | Total |
|--|---------------------|-------------------|---------------------|-----------------------|-----------------------------|----------------|----------------------|
| DEBT SERVICE: | | | | | | | |
| REVENUES OVER (UNDER) EXPENDITURES | 487,817.66 | -32,445.47 | -366,592.68 | -28,399,793.56 | -398,373.86 | 0.00 | -28,709,387.91 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Bond Sales & Refunding Bond Sales | 0.00 | | 323,285.35 | 27,071,879.35 | 0.00 | | 27,395,164.70 |
| Long-Term Financing | 0.00 | | | 0.00 | 0.00 | | 0.00 |
| Transfers In | 0.00 | | 107,650.24 | 109,734.00 | 0.00 | | 217,384.24 |
| Transfers Out (GL 536) | -217,384.24 | | 0.00 | 0.00 | 0.00 | 0.00 | -217,384.24 |
| Other Financing Uses (GL 535) | 0.00 | | 0.00 | -58,199.35 | 0.00 | | -58,199.35 |
| Other | 0.00 | | 0.00 | 0.00 | 34,008.00 | | 34,008.00 |
| TOTAL OTHER FINANCING SOURCES (USES) | -217,384.24 | | 430,935.59 | 27,123,414.00 | 34,008.00 | 0.00 | 27,370,973.35 |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | 270,433.42 | -32,445.47 | 64,342.91 | -1,276,379.56 | -364,365.86 | 0.00 | -1,338,414.56 |
| BEGINNING TOTAL FUND BALANCE | 2,515,483.15 | 187,045.31 | 2,577,390.99 | 19,681,402.06 | 4,040,782.94 | 0.00 | 29,002,104.45 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ENDING TOTAL FUND BALANCE | 2,785,916.57 | 154,599.84 | 2,641,733.90 | 18,405,022.50 | 3,676,417.08 | 0.00 | 27,663,689.89 |

E.S.D. 112

Statement Of Fiduciary Net Position

COUNTY: 08 Cowlitz

Fiduciary Funds

August 31, 2014

| 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 | 9,753.46 | 0.00 |
| Minus Warrants Outstanding | -5,700.00 | 0.00 |
| Due From Other Funds | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 |
| Accrued Interest Receivable | 0.00 | 0.00 |
| Investments | 188,648.13 | 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 | 192,701.59 | 0.00 |
| LIABILITIES: | | |
| Accounts Payable | 0.00 | 0.00 |
| Due To Other Funds | 0.00 | 0.00 |
| TOTAL LIABILITIES | 0.00 | 0.00 |
| NET POSITION: | | |
| 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 |
| Held In Trust For Private Purposes | 0.00 | |
| Assigned to Fund Purposes | 0.00 | 0.00 |
| Held In Trust For Pension And Other Employee Benefits | | 0.00 |
| Unassigned Fund Balance | 192,701.59 | 0.00 |
| TOTAL NET POSITION | 192,701.59 | 0.00 |

E.S.D. 112

Statement of Changes in Fiduciary Net Position

COUNTY: 08 Cowlitz

Fiduciary Funds

For the Year Ended August 31, 2014

| ADDITIONS: | Private Purpose Trust | Other Trust |
|---|--------------------------|-------------|
| Contributions: | | |
| Private Donations | 41,736.21 | 0.00 |
| Employer | | 0.00 |
| Members | | 0.00 |
| Other | 0.00 | 0.00 |
| TOTAL CONTRIBUTIONS | 41,736.21 | 0.00 |
| Investment Income: | | |
| Net Appreciation (Depreciation) in Fair Value | 0.00 | 0.00 |
| Interest and Dividends | 158.20 | 0.00 |
| Less Investment Expenses | 0.00 | 0.00 |
| Net Investment Income | 158.20 | 0.00 |
| Other Additions: | | |
| Rent or Lease Revenue | 0.00 | 0.00 |
| Total Other Additions | 0.00 | 0.00 |
| TOTAL ADDITIONS | 41,894.41 | 0.00 |
| DEDUCTIONS: | | |
| Benefits | | 0.00 |
| Refund of Contributions | 0.00 | 0.00 |
| Administrative Expenses | 0.00 | 0.00 |
| Scholarships | 25,650.00 | |
| Other | 0.00 | 0.00 |
| TOTAL DEDUCTIONS | 25,650.00 | 0.00 |
| Net Increase (Decrease) | 16,244.41 | 0.00 |
| Net Position--Beginning | 176,457.18 | 0.00 |
| Prior Year(s) Corrections or Restatements | 0.00 | 0.00 |
| NET POSITION--ENDING | 192,701.59 | 0.00 |

Schedule of Long-Term Liabilities: GENERAL FUND

For the Year Ended August 31, 2014

| Description | Beginning Outstanding Debt September 1, 2013 | Amount Issued / Increased | Amount Redeemed / Decreased | Ending Outstanding Debt August 31, 2014 | Amount Due Within One Year |
|---------------------------------------|---|------------------------------|-----------------------------------|---|-------------------------------|
| Non-Voted Debt and Liabilities | | | | | |
| Capital Leases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contracts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Non-Cancellable Operating Leases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Claims & Judgements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Compensated Absences | 421,182.00 | 8,721.00 | 49,533.80 | 380,369.20 | 25,000.00 |
| Long-Term Notes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Anticipation Notes Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lines of Credit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Non-Voted Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Liabilities | | | | | |
| Non-Voted Notes Not Recorded as Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Long-Term Liabilities | 421,182.00 | 8,721.00 | 49,533.80 | 380,369.20 | 25,000.00 |

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

For the Year Ended August 31, 2014

| Description | Beginning Outstanding Debt September 1, 2013 | Amount Issued / Increased | Amount Redeemed / Decreased | Ending Outstanding Debt August 31, 2014 | Amount Due Within One Year |
|--|---|------------------------------|-----------------------------------|---|-------------------------------|
| Voted Debt | | | | | |
| Voted Bonds | 31,600,000.00 | 25,700,000.00 | 1,625,000.00 | 55,675,000.00 | 1,765,000.00 |
| LOCAL Program Proceeds Issued in Lieu of Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Non-Voted Debt | | | | | |
| Non-Voted Bonds | 311,727.94 | 0.00 | 101,807.58 | 209,920.36 | 103,895.05 |
| LOCAL Program Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Long-Term Liabilities | 31,911,727.94 | 25,700,000.00 | 1,726,807.58 | 55,884,920.36 | 1,868,895.05 |

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2014

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|---------------------|---------------------|-----------------------|-----------------------------|
| LOCAL TAXES | | | | |
| 1100 Local Property Tax | 3,127,696.18 | 2,621,539.29 | 0.00 | 0.00 |
| 1300 Sale of Tax Title Property | 0.00 | 0.00 | 0.00 | 0.00 |
| 1400 Local in Lieu of Taxes | 666.98 | 340.22 | 0.00 | 0.00 |
| 1500 Timber Excise Tax | 168,542.56 | 124,228.98 | 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 | 3,296,905.72 | 2,746,108.49 | 0.00 | 0.00 |
| LOCAL SUPPORT NONTAX | | | | |
| 2100 Tuition and Fees, Unassigned | 41,337.00 | | | |
| 2122 Special Ed. - Infants and Toddlers - Tuition and Fees | 0.00 | | | |
| 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 | 10,012.00 | | | |
| 2188 Day Care Tuitions and Fees | 98,163.21 | | | |
| 2200 Sales of Goods, Supplies and Services, Unassigned | 33,935.20 | | 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 | 289.50 | | | |
| 2298 School Food Services--Sales of Goods, Supplies, and Services | 170,770.76 | | | |
| 2300 Investment Earnings | 1,963.43 | 2,453.50 | 28,854.43 | 3,740.21 |
| 2400 Interfund Loan Interest Earnings | 0.00 | | 0.00 | |
| 2500 Gifts and Donations | 15,056.17 | | 0.00 | 0.00 |
| 2600 Fines and Damages | 488.97 | | 0.00 | 0.00 |
| 2700 Rentals and Leases | 0.00 | 0.00 | 0.00 | 0.00 |
| 2800 Insurance Recoveries | 4,533.30 | | 0.00 | 0.00 |
| 2900 Local Support Nontax, Unassigned | 27,219.88 | 0.00 | 102,622.51 | 0.00 |
| 2910 E-Rate | 22,068.10 | | 0.00 | |
| 2000 TOTAL LOCAL SUPPORT NONTAX | 425,837.52 | 2,453.50 | 131,476.94 | 3,740.21 |

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2014

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|----------------------|-------------------|-----------------------|-----------------------------|
| STATE, GENERAL PURPOSE | | | | |
| 3100 Apportionment | 11,677,210.34 | | | |
| 3121 Special Education - General Apportionment | 273,372.81 | | | |
| 3300 Local Effort Assistance | 626,275.32 | | | |
| 3600 State Forests | 187,855.11 | 160,507.98 | 0.00 | 0.00 |
| 3900 Other State General Purpose, Unassigned | 0.00 | 0.00 | 0.00 | |
| 3000 TOTAL STATE, GENERAL PURPOSE | 12,764,713.58 | 160,507.98 | 0.00 | 0.00 |
| STATE, SPECIAL PURPOSE | | | | |
| 4100 Special Purpose, Unassigned | 0.00 | | 0.00 | 0.00 |
| 4121 Special Education | 1,162,197.99 | | | |
| 4122 Special Education - Infants and Toddlers - State | 58,145.20 | | | |
| 4126 State Institutions, Special Education | 0.00 | | | |
| 4130 State Funding Assistance-Paid Direct to District | | | 0.00 | |
| 4155 Learning Assistance | 440,540.47 | | | |
| 4156 State Institutions, Centers and Homes, Delinquent | 0.00 | | | |
| 4158 Special and Pilot Programs | 92,703.60 | | | |
| 4159 Juveniles in Adult Jails | 0.00 | 0.00 | | |
| 4165 Transitional Bilingual | 141,038.12 | | | |
| 4174 Highly Capable | 21,306.42 | | | |
| 4188 Day Care | 0.00 | | | |
| 4198 School Food Service | 12,779.34 | | | |
| 4199 Transportation - Operations | 2,700,138.76 | | | |
| 4230 State Funding Assistance-Paid Direct to Contractor | | | 0.00 | |
| 4300 Other State Agencies, Unassigned | 0.00 | | 0.00 | 0.00 |
| 4321 Special Education - Other State Agencies | 7,083.16 | | | |
| 4322 Special Education - Infants and Toddlers - State | 0.00 | | | |
| 4326 State Institutions - Special Education - Other State Agencies | 0.00 | | | |
| 4330 State Funding Assistance-Other | | | 0.00 | |
| 4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies | 0.00 | | | |
| 4358 Special and Pilot Programs - Other State Agencies | 0.00 | | | |
| 4365 Transitional Bilingual - Other State Agencies | 0.00 | | | |
| 4388 Day Care - Other State Agencies | 20,875.60 | | | |

| | 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 | | | | 717,901.11 |
| 4000 TOTAL STATE, SPECIAL PURPOSE | 4,656,808.66 | | 0.00 | 717,901.11 |
| FEDERAL, GENERAL PURPOSE | | | | |
| 5200 General Purpose Direct Federal Grants, Unassigned | 0.00 | 0.00 | 0.00 | 0.00 |
| 5300 Impact Aid, Maintenance and Operation | 0.00 | 0.00 | 0.00 | 0.00 |
| 5329 Impact Aid, Special Education Funding | 0.00 | | | |
| 5400 Federal in Lieu of Taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| 5500 Federal Forests | 9,833.62 | 0.00 | 0.00 | |
| 5600 Qualified Bond Interest Credit | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000 TOTAL FEDERAL, GENERAL PURPOSE | 9,833.62 | 0.00 | 0.00 | 0.00 |
| FEDERAL, SPECIAL PURPOSE | | | | |
| 6100 Special Purpose, OSPI, Unassigned | 0.00 | | | 0.00 |
| 6111 Federal Stimulus-Title I | 0.00 | | | |
| 6112 Federal Stimulus-School Improvement | 0.00 | | | |
| 6113 Federal Stimulus-State Fiscal Stabilization Fund | 0.00 | | | |
| 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 | | | |
| 6122 Special Education - Infants and Toddlers - Medicaid Reimbursements | 0.00 | | | |
| 6124 Special Education, Supplemental | 366,849.00 | | | |
| 6125 Special Education - Infants and Toddlers - Federal | 0.00 | | | |
| 6138 Secondary Vocational Education | 17,803.00 | | | |
| 6140 Impact Aid-Construction | | | 0.00 | |
| 6146 Skills Center | 0.00 | | | |
| 6151 ESEA Disadvantaged, Fed | 621,026.46 | | | |
| 6152 Other Title, ESEA Fed | 58,769.00 | | | |
| 6153 ESEA Migrant, Federal | 0.00 | | | |
| 6154 Reading First, Federal | 0.00 | | | |
| 6157 Institutions, Neglected and Delinquent | 0.00 | | | |

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2014

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|-----------------|-------------------------|-----------------------------|-----------------------------------|
| FEDERAL, SPECIAL PURPOSE | | | | |
| 6161 Head Start | 0.00 | | | |
| 6162 Math and Science - Professional Development | 0.00 | | | |
| 6164 Limited English Proficiency | 23,623.00 | | | |
| 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 | 8,694.53 | | | |
| 6198 School Food Services | 489,103.84 | | | |
| 6199 Transportation - Operations | 0.00 | | | |
| 6200 Direct Special Purpose Grants | 0.00 | | 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 | | | |
| 6222 Special Education - Infants and Toddlers - Medicaid Reimbursements | 0.00 | | | |
| 6224 Special Education - Supplemental | 0.00 | | | |
| 6225 Special Education - Infants and Toddlers - Federal | 0.00 | | | |
| 6238 Secondary Vocational Education | 0.00 | | | |
| 6240 Impact Aid | | | 0.00 | |
| 6246 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 | | | |

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|--------------|-------------------|-----------------------|-----------------------------|
| FEDERAL, SPECIAL PURPOSE | | | | |
| 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 | | | |
| 6289 Other Community Services | 0.00 | | | |
| 6298 School Food Services | 0.00 | | | |
| 6299 Transportation - Operations | 0.00 | | | |
| 6300 Federal Grants Through Other Agencies, Unassigned | 15,222.93 | | 0.00 | 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 | 16,736.15 | | | |
| 6322 Special Education - Infants and Toddlers - Medicaid Reimbursements | 0.00 | | | |
| 6324 Special Education - Supplemental | 0.00 | | | |
| 6325 Special Education - Infants and Toddlers - Federal | 0.00 | | | |
| 6338 Secondary Vocational Education | 0.00 | | | |
| 6340 Impact Aid Construction | | | 0.00 | |
| 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 | | | |

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2014

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|---------------------|-------------------|-----------------------|-----------------------------|
| FEDERAL, SPECIAL PURPOSE | | | | |
| 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 | 48,773.01 | | | |
| 6000 TOTAL FEDERAL, SPECIAL PURPOSE | 1,666,600.92 | | 0.00 | 0.00 |
| REVENUES FROM OTHER SCHOOL DISTRICTS | | | | |
| 7100 Program Participation, Unassigned | 5,701.52 | | 595,714.58 | |
| 7121 Special Education | 163,025.87 | | | |
| 7122 Special Education - Infants and Toddlers | 0.00 | | | |
| 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 | 805,855.06 | | | |
| 7301 Nonhigh Participation | 13,028.50 | | | |
| 7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS | 987,610.95 | | 595,714.58 | |
| REVENUES FROM OTHER ENTITIES | | | | |
| 8100 Governmental Entities | 0.00 | | 46,084.80 | 0.00 |
| 8188 Day Care | 0.00 | | | |
| 8189 Community Services | 0.00 | | | |
| 8198 School Food Services | 0.00 | | | |
| 8199 Transportation | 0.00 | | | |
| 8200 Private Foundations | 23,699.97 | | | |
| 8500 Nonfederal, ESD | 0.00 | | 0.00 | 0.00 |
| 8521 Educational Service Districts - Special Education | 0.00 | | | |
| 8522 Educational Service Districts - Special Education - Infants and Toddlers | 0.00 | | | |

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2014

| | General Fund | Debt Service Fund | Capital Projects Fund | Transportation Vehicle Fund |
|---|----------------------|---------------------|-----------------------|-----------------------------|
| REVENUES FROM OTHER ENTITIES | | | | |
| 8000 TOTAL REVENUES FROM OTHER ENTITIES | 23,699.97 | | 46,084.80 | 0.00 |
| OTHER FINANCING SOURCES | | | | |
| 9100 Sale of Bonds | 0.00 | 323,285.35 | 27,071,879.35 | 0.00 |
| 9200 Sale of Real Property | 0.00 | 0.00 | 0.00 | |
| 9300 Sale of Equipment | 0.00 | | 0.00 | 34,008.00 |
| 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 | 107,650.24 | 109,734.00 | 0.00 |
| 9000 TOTAL OTHER FINANCING SOURCES | 0.00 | 430,935.59 | 27,181,613.35 | 34,008.00 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 23,832,010.94 | 3,340,005.56 | 27,954,889.67 | 755,649.32 |

| PROGRAM EXPENDITURE SUMMARY | | ACTIVITY EXPENDITURE SUMMARY | | OBJECT EXPENDITURE SUMMARY | |
|--|---------------|------------------------------|---------------|----------------------------|----------------------|
| NO. PROGRAM TITLE | AMOUNT | NO. ACTIVITY TITLE | AMOUNT | NO. OBJECT TITLE | AMOUNT |
| 01 Basic Education | 11,080,283.10 | 11 Bd of Dir | 91,644.24 | 0 Debit Transfer | 233,017.56 |
| 02 ALE | 494,290.38 | 12 Supt Off | 261,832.57 | 1 Credit Transfer | -233,017.56 |
| 11 Stim, Title I | .00 | 13 Busns Off | 306,196.99 | 2 Cert. Salaries | 8,816,757.80 |
| 12 Stim, Schl Imprv | .00 | 14 HR | 45,140.06 | 3 Class. Salaries | 4,833,923.72 |
| 13 Federal Stimulus - SFSF and Education Jobs | .00 | 15 Pblc Rltn | 13,500.00 | 4 Employee Benefits | 5,502,938.60 |
| 14 Stim, IDEA | .00 | 21 Supv Inst | 542,143.02 | 5 Supplies / Materials | 1,535,201.13 |
| 18 Stim, Compt Grants | .00 | 22 Lrn Resrc | 237,772.50 | 7 Purchased Services | 2,529,862.67 |
| 19 Stim, Other | .00 | 23 Princ Off | 1,225,677.75 | 8 Travel | 40,911.89 |
| 21 Sp Ed, Sup, St | 1,652,509.32 | 24 Guid/Coun | 454,977.60 | 9 Capital Outlay | 84,597.47 |
| 22 Sp Ed, Infants + Toddlers, State | 51,413.37 | 25 Pupil M/S | 24,698.96 | TOTAL ALL OBJECTS | 23,344,193.28 |
| 24 Sp Ed, Sup, Fed | 361,475.64 | 26 Health | 543,416.89 | | |
| 25 Sp Ed, Infants + Toddlers, Federal | .00 | 27 Teaching | 11,921,293.86 | | |
| 26 Sp Ed, Inst, St | .00 | 28 Extracur | 403,015.34 | | |
| 29 Sp Ed, Oth, Fed | .00 | 29 Pmt to SD | 43,316.96 | | |
| 31 Voc, Basic, St | 461,408.22 | 31 InstProDev | 293,259.14 | | |
| 34 MidSchCar/Tec | 135,240.18 | 32 Inst Tech | 166,325.74 | | |
| 38 Voc, Fed | 17,803.00 | 41 Supervisn | 12,206.97 | | |
| 39 Voc, Other | .00 | 42 Food | 51,272.02 | | |
| 45 Skil Cnt, Bas, St | .00 | 44 Operation | 680,206.80 | | |
| 46 Skill Cntr, Fed | .00 | 49 Transfers | -9,067.71 | | |
| 51 ESEA Disadvantaged, Fed | 606,268.80 | 51 Supervisn | 423,690.15 | | |
| 52 Other Title, ESEA, Fed | 57,397.21 | 52 Operation | 2,699,935.96 | | |
| 53 ESEA Migrant, Federal | .00 | 53 Maintnce | 462,639.06 | | |
| 54 Read First, Fed | .00 | 56 Insurance | 103,802.47 | | |
| 55 LAP | 454,734.04 | 59 Transfers | -223,659.19 | | |
| 56 St In, Ctr/Hm, D | .00 | 61 Supv Bldg | 81,310.90 | | |
| 57 St In, N/D, Fed | .00 | 62 Grnd Mnt | 95,487.75 | | |
| 58 Sp/Plt Pgm, St | 100,195.52 | 63 Oper Bldg | 799,545.07 | | |
| 59 Inst. JAJ | .00 | 64 Maintnce | 442,195.55 | | |
| 61 Head Start, Fed | .00 | 65 Utilities | 485,934.37 | | |
| 62 MS, Pro Dv, Fed | .00 | 67 Bldg Secu | 26,804.87 | | |
| 64 LEP, Fed | 23,159.80 | 68 Insurance | 117,205.00 | | |
| | | 72 Info Sys | 383,709.16 | | |
| | | 73 Printing | 100,850.05 | | |

E.S.D. 112

Program/Activity/Object Report

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2014

PROGRAM EXPENDITURE SUMMARY

| NO. PROGRAM TITLE | AMOUNT |
|---------------------------|----------------------|
| 65 Tran Biling, St | 162,381.47 |
| 67 Ind Ed, Fd, JOM | .00 |
| 68 Ind Ed, Fd, ED | .00 |
| 69 Comp, Othr | 35,042.57 |
| 71 Traffic Safety | .00 |
| 73 Summer School | .00 |
| 74 Highly Capable | 38,245.08 |
| 75 Prof Dev, State | .00 |
| 76 Target Asst, Fed | .00 |
| 78 Yth Trg Pm, Fed | .00 |
| 79 Inst Pgm, Othr | 5,818.41 |
| 81 Public Radio/TV | .00 |
| 86 Comm Schools | 2,881.44 |
| 88 Day Care | 115,150.21 |
| 89 Othr Comm Srv | 10,149.54 |
| 97 Distwide Suppt | 3,287,268.99 |
| 98 Schl Food Serv | 724,668.54 |
| 99 Pupil Transp | 3,466,408.45 |
| TOTAL ALL PROGRAMS | 23,344,193.28 |

ACTIVITY EXPENDITURE SUMMARY

| NO. ACTIVITY TITLE | AMOUNT |
|-----------------------------|----------------------|
| 74 Warehouse | .00 |
| 75 Mtr Pool | 35,912.41 |
| 83 Interest | .00 |
| 84 Principal | .00 |
| 85 Debt Expn | .00 |
| 91 Publ Actv | .00 |
| TOTAL ALL ACTIVITIES | 23,344,193.28 |