

**Woodland School District
End of Year Financial Report
for Fiscal Year 2010-2011**

Presented by:

**Stacy Brown, Business Manager
November 28, 2011**

2010-2011 YEAR-END SUMMARY
Summary of Fund Balance for All Funds

	General	Capital Projects	Debt Service	ASB Fund	Transp Vehicle	Private Trust
09/01/10 Fund Balance	\$ 1,772,478	\$ 437,386	\$ 2,067,102	\$ 180,829	\$ 3,670,822	\$ 130,367
Revenues	\$ 20,899,784	\$ 714,753	\$ 1,647,575	\$ 277,410	\$ 433,842	\$ 40,206
Expenditures	\$ 20,235,813	\$ 763,283	\$ 1,904,658	\$ 243,780	\$ 62,697	\$ 21,133
8/31/2010 Fund Balance	<u>\$ 2,436,449</u>	<u>\$ 388,856</u>	<u>\$ 1,810,019</u>	<u>\$ 214,459</u>	<u>\$ 4,041,967</u>	<u>\$ 149,440</u>
GF Reserved Fund Balance	\$ (445,602.00)					
GF Unreserved Fund Bal	\$ 1,990,847.00					
Unreserved FB as a % of Expenditures	9.8%					

2010-110 FINANCIAL HIGHLIGHTS

UNRESERVED FUND BALANCE INCREASE	\$	218,361
<p>With lower than budgeted expenditures and greater than expected revenues, we were again able to increase the district fund balance in 10-11. The total increase is \$664,000.00, however, \$445,600.00 are reserved for building and departmental carryovers and prepaid expenditures.</p>		
PROPERTY TAX/TIMBER EXCISE UP FROM PRIOR YEAR	\$	256,000
<p>Increases due to levy increase and changing the formul for calculating Timber Excise during budget.</p>		
WCC/YCC FEES UP - TOTAL LOSS DOWN	\$	32,000
<p>Students enrolled in the YCC and WCC Daycare programs were up in 10-11, resulting in increased revenues. Also, now that WCC is licensed, we are no longer charging lesser fees for low income families. They can now apply for help through DSHS and the district receives fees from DSHS. Last year the two programs had a total loss of \$16,000. This year the total loss is approximately \$6,700.</p>		
AVERAGE ENROLLMENT UP 60 FTE OVER BUDGET	\$	300,000
<p>The average enrollment was up 60 FTE over budget, resulting in approximately \$300,000 greater than what was budgeted. This accounts for the majority of the increase to fund balance and also helped make up for the mid-year cuts that the Legislature made.</p>		
FEDERAL STIMULUS FUNDING	\$	(285,000)
<p>Federal Stimulus funding received in 10-11 decreased \$285,000 from the prior year. However, this includes \$429,000 in Edujobs funds that we received, but received a proportionate decrease to apportionment making these funds a wash. All stimulus funds have been spent as of 8/31/11. to be made for 10-11 as the Stimulus funds will be completely gone.</p>		
KWRL REVENUES/EXP INCREASED FROM PRIOR YEARS	\$	267,000
<p>KWRL To/From allocation revenues are up considerably with the addition of all special education routes. Expenditures up in transportation (due to added routes) .</p>		
OPERATING TRANSFER FROM CAPITAL PROJECTS	\$	235,000
<p>The 10-11 budget included a transfer from the Capital Projects Fund to pay for all district technology, such as software licensing and computer applications to cover some of the cust from the state and balance the budget.</p>		
SPECIAL EDUCATION REVENUES/EXPENDITURES - NET	\$	(205,000)
<p>As are many districts, we are still struggling with the support that levy dollars must provide to the Special Education program. Support of \$205,000 was provided in 10-11. This is increased from the prior year from \$19,000 mainly due to the loss of the Stimulus funds and also some additional high cost students that the district must serve.</p>		

2010-2011 YEAR-END SUMMARY
Actual Sources and Uses and Final Fund Balance

Classification of Expenditure	Actual 10-11 Funding	Actual 10-11 Expenditures	Levy/Misc Revenue Req'd to Fund Pgms
BASIC ED			
Cert Salaries	5,191,025	5,488,884	(297,859)
Class Salaries	1,098,355	1,457,210	(358,855)
Admin Salaries	479,307	701,468	(222,161)
Benefits	2,310,336	2,614,773	(304,437)
NERCS	1,140,048	2,026,974	(886,926)
Run'g Start	179,867	167,350	12,517
SUBS	52,821	171,020	(118,199)
Extracurricular	-	299,015	(299,015)
Subtract Sped Appmt	(202,215)		
TOTAL BASIC EDUCATION	10,249,544		
Forest/PY Adj/EduJobs	(475,292)		(475,292)
TOTAL APPORTIONMENT	9,774,252	12,926,694	(3,152,442)
STATE/FEDERAL FUNDED PROGRAMS			
State Special Ed	1,163,216	1,385,617	(222,401)
Federal Special Ed	373,065	355,548	17,517
Fed'l Vocational Ed	10,218	10,107	111
Learning Assistance	244,003	242,147	1,856
Title 1	227,757	216,375	11,382
Other State Grants	64,657	45,749	18,908
Bilingual	108,418	98,241	10,177
Highly Capable	18,863	20,641	(1,778)
Title II	70,786	66,529	4,257
ARRA - EDUJOBS	427,979	441,225	(13,246)
ARRA - IDEA	132,386	125,770	6,616
ARRA-TITLE ONE/IIID	73,580	70,166	3,414
Other Federal Programs	108,518	19,636	88,882
State Forests	50,835		50,835
Federal Forest	17,145		17,145
E-Rate	44,692		44,692
To/From Transp-KWRL	2,373,839	3,357,747	(983,908)
Operating Transfers	235,000		235,000
STATE/FED'L FUNDED PGMS	5,744,957	6,455,498	(710,541)
PROGRAMS GENERATING LOCAL REVENUE			
Community Ed	131,741	138,444	(6,703)
Food Services	698,275	700,385	(2,110)
LEVY/LEVY EQUALIZATION	3,452,713		3,452,713
MISC REVENUES			
Tuition/Gifts/Fines	99,711	14,792	84,919
Inv Earnings	3,123		3,123
Rentals	9,858		9,858
Local Non-Tax	10,372		10,372
Insurance Recoveries	924		924
KRL Ft/Ext	913,702		913,702
Non-High	9,175		9,175
Grants from Agencies/ESD	50,973		50,973
TOTALS	20,899,776	20,235,813	663,963
FUND BALANCE 9/1/10	1,772,478		
PROJ REVENUES	20,899,776		
PROJ EXPENDITURES	20,235,813		
TOTAL FUND BAL 8/31/11	2,436,441		
RESERVED FB	(445,602)		
INCREASE IN UNRESERVED FB	218,361		
TOTAL UNRES FB 8/31/11	1,990,839		

2010-2011 YEAR-END SUMMARY

Fund Balance Summary - 1998 through 2011

Year Ended	% of Expenditures	Budget	Total Fund Balance
1998	5.7%	\$ 10,155,609.00	\$ 577,534.00
1999	5.2%	\$ 10,935,593.00	\$ 569,946.00
2000	3.1%	\$ 11,759,371.00	\$ 360,297.00
2001	3.7%	\$ 12,273,174.00	\$ 460,111.00
2002	4.3%	\$ 13,159,847.00	\$ 571,145.00
2003	4.6%	\$ 13,823,712.00	\$ 640,397.00
2004	4.9%	\$ 14,262,572.00	\$ 702,097.00
2005	5.1%	\$ 14,968,617.00	\$ 766,815.00
2006	4.8%	\$ 16,482,778.00	\$ 796,138.00
2007	4.4%	\$ 18,305,087.00	\$ 805,289.00
2008	4.4%	\$ 19,582,661.00	\$ 860,620.00
2009	6.2%	\$ 21,340,015.00	\$ 1,316,966.00
2010	8.8%	\$ 20,203,854.00	\$ 1,772,478.00
2011	11.8%	\$ 20,707,518.00	\$ 2,436,449.00

**2010-2011 YEAR-END SUMMARY
COMPARISON OF ACTUAL REVENUES TO PRIOR YEAR**

	09-10 ACTUAL REVENUES 2005.21 FTE	10-11 ACTUAL REVENUES 2000.83 FTE	VARIANCE FROM PRIOR YEAR	% VARIANCE	
LOCAL MONIES:					
LOCAL PROPERTY TAX	2,661,325	2,917,460	\$256,135	9.62%	1
MISC TUITION & FEES	\$43,401	\$46,624	\$3,223	7.43%	
COMMUNITY SCHOOLS	\$99,245	\$120,112	\$20,867	21.03%	2
MISC SALE OF GOODS	\$33,280	\$36,476	\$3,196	9.60%	
FOOD SERVICE FEES	\$247,176	\$222,279	(\$24,897)	-10.07%	3
INVESTMENT EARNINGS	\$4,289	\$3,123	(\$1,166)	-27.19%	
FINES & DAMAGES/INS RECOVERY	\$30,829	\$1,508	(\$29,321)	-95.11%	4
GIFTS/DONATIONS	\$18,628	\$16,025	(\$2,603)	-13.97%	
RENTALS/MISC LOCAL	\$19,659	\$20,230	\$571	2.90%	
TOTAL LOCAL MONIES	\$3,157,832	\$3,383,837	\$226,005	7.16%	
STATE MONIES:					
APPORTIONMENT	\$10,368,039	\$9,825,097	(\$542,942)	-5.24%	5
SPED ED - BEA ALLOCATION	\$227,005	\$202,215	(\$24,790)	-10.92%	
LEVY EQUALIZATION	\$195,939	\$535,253	\$339,314	173.17%	6
SPECIAL ED	\$921,745	\$942,142	\$20,397	2.21%	
LAP	\$217,402	\$244,003	\$26,601	12.24%	7
MISC STATE	\$54,312	\$49,938	(\$4,374)	-8.05%	
MIDDLE SCHOOL CTE	\$4,189	\$14,719	\$10,530	251.37%	8
STUDENT ACHIEVEMENT	\$55,880	\$0	(\$55,880)	-100.00%	6
BILINGUAL EDUCATION	\$94,920	\$108,418	\$13,498	14.22%	9
HIGHLY CAPABLE	\$18,917	\$18,863	(\$54)	-0.29%	
DAYCARE FEES	\$0	\$11,629	\$11,629	100.00%	10
FOOD SERVICES	\$18,740	\$14,930	(\$3,810)	-20.33%	
KWRL	\$2,107,116	\$2,373,839	\$266,723	12.66%	11
TOTAL STATE MONIES	\$14,284,204	\$14,341,046	\$56,842	0.40%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$78,957	\$106,313	\$27,356	34.65%	12
TITLE II	\$70,648	\$70,786	\$138	0.20%	
MEDICAID REIMBURSEMENT	\$25,624	\$18,859	(\$6,765)	-26.40%	13
FEDERAL SPECIAL ED	\$383,203	\$373,065	(\$10,138)	-2.65%	
VOC ED	\$8,604	\$10,218	\$1,614	18.76%	
TITLE ONE	\$230,505	\$227,757	(\$2,748)	-1.19%	
TITLE III - LEP	\$17,924	\$19,350	\$1,426	7.96%	

**2010-2011 YEAR-END SUMMARY
COMPARISON OF ACTUAL REVENUES TO PRIOR YEAR**

	09-10 ACTUAL REVENUES 2005.21 FTE	10-11 ACTUAL REVENUES 2000.83 FTE	VARIANCE FROM PRIOR YEAR	% VARIANCE	
FEDERAL STIMULUS	\$918,586	\$633,945	(\$284,641)	-30.99%	14
FOOD SERVICES	\$402,400	\$418,039	\$15,639	3.89%	3
E-RATE	\$62,427	\$44,692	(\$17,735)	-28.41%	15
USDA COMMODITIES	\$42,039	\$43,027	\$988	2.35%	
TOTAL FEDERAL MONIES	\$2,240,917	\$1,966,051	(\$274,866)	-12.27%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$925,373	\$913,702	(\$11,671)	-1.26%	
NON-HIGH(GREEN MTN)	\$8,408	\$9,175	\$767	9.12%	
TFR FROM OTHER FUNDS (CPF)	\$0	\$235,000	\$235,000	100.00%	16
REC' FROM OTHER GOV(COWLITZ F	\$42,636	\$50,973	\$8,337	100.00%	
TOTAL FROM OTHER DISTRICTS	\$976,417	\$1,208,850	\$232,433	23.80%	
TOTAL DISTRICT REVENUE	\$20,659,370	\$20,899,784	\$240,414	1.16%	
% DECREASE - ACTUAL REVENUE FROM 2009-10 TO ACTUAL 2010-11			1.16%		

- 1) Increase in levy and Timber Excise from prior year collected in 11/10.
- 2) Increased YCC/WCC revenues due to increased enrollment.
- 3) Increase to free/reduced lunches resulted in less local revenues for lunches and a la carte.
- 4) Damage to WMS roof in 09-10 resulted in large insurance recovery.
- 5) Decrease to apportionment as a result of State receiving Edujobs funds (Stimulus) and decreasing apportionment by same amount. Edujobs funds resulted in no additional revenues to district.
- 6) Revenues were greater than prior year since OSPI replaced a portion of 09-10 LEA and Student Achmt with Stimulus funds.
- 7) Portion of LAP allocation based upon poverty. District poverty has increased, resulting in higher LAP allocation.
- 8) Second year of WMS CTE - large increase to offerings.
- 9) Increased number of Bilingual program students resulted in higher revenues.
- 10) New revenue source from DSHS for low income Daycare students as a result of WCC becoming licensed.
- 11) Increased routes reported as a result of taking over all special ed and homeless routes, resulting in increased revenues.
- 12) Increased Admin Match revenues.
- 13) State cut program from January through June for 10-11.
- 14) Decreased stimulus funds in Special Ed and decrease of SFSF in comparison with EduJobs.
- 15) Change in phone system and lower monthly bills resulted in decreased erate funds.
- 16) CPF transfer increased in 10-11 to cover all tech expenses and balance the budget.

2010-2011 YEAR-END SUMMARY
Summary Comparison of Actual Expenditures to Prior Year

BY OBJECT	<u>09-10 ACTUAL</u> <u>EXPEND</u>	<u>10-11 ACTUAL</u> <u>EXPEND</u>	<u>VARIANCE TO</u> <u>PRIOR YEAR</u>	<u>%</u> <u>VAR</u>	
Credit Transfers	227,811	224,040	(3,771)	-2%	
Certificated Salaries	8,008,832	7,810,729	(198,103)	-2%	1
Classified Salaries	4,224,581	4,448,032	223,451	5%	2
Employee Benefits	4,335,336	4,524,359	189,023	4%	3
Supplies/Materials	1,346,533	1,616,830	270,297	20%	4
Purchased Services	1,674,494	1,790,146	115,652	7%	5
Travel	29,031	30,856	1,825	6%	
Capital Outlay	398,488	14,861	(383,627)	-96%	6
TOTAL	20,017,295	20,235,813	222,289	1%	
BY ACTIVITY					
Board of Directors	61,111.00	85,975.00	24,864.00	41%	7
Superintendent/Public Rel	240,937.00	249,522.00	8,585.00	4%	3
Business/Human Res.	297,431.00	310,323.00	12,892.00	4%	3
Curriculum/Supervision	293,934.00	298,635.00	4,701.00	2%	
Media Centers	250,977.00	261,797.00	10,820.00	4%	3
Building Admin.	1,037,580.00	1,071,520.00	33,940.00	3%	3
Guidance	390,010.00	374,620.00	(15,390.00)	-4%	
Health/Safety	480,295.00	513,286.00	32,991.00	7%	8
Teaching	10,903,248.00	10,391,867.00	(511,381.00)	-5%	6,9
Extracurricular	285,136.00	299,015.00	13,879.00	5%	
Payments to Other Dist	52,763.00	53,604.00	841.00	2%	
Food Service	657,949.00	699,385.00	41,436.00	6%	10
To/From Transportation	2,805,349.00	3,333,747.00	528,398.00	19%	2
Grounds/Cust/Maint	1,136,000.00	1,133,972.00	(2,028.00)	0%	
Utilities/Security/Insur	581,969.00	635,695.00	53,726.00	9%	11
Inform Systems/Printing	499,552.00	500,094.00	542.00	0%	
Motor Pool	43,052.00	22,014.00	(21,038.00)	-49%	12
TOTAL	20,017,293.00	20,235,071.00	217,778.00		

EXPLANATION OF VARIANCES

- 1) Decrease in total certificated staff from 09-10 to 10-11.
- 2) Large increase in KWRL due to addition of special ed and homeless routes. Also increase in special ed staff for PIT program.

2010-2011 YEAR-END SUMMARY
Summary Comparison of Actual Expenditures to Prior Year

- 3) Increase in Benefits due to increased classified staff and a 300% increase to district paid unemployment rates.
- 4) Largest percentage of increase due to increased fuel, tires and parts expense as a result of adding special ed routes.
- 5) Increase in purchased services across a couple of programs, including increased legal and insurance rates for KWRL, additional student attending Fir Grove for Special Ed and increased maintenance costs.
- 6) In 09-10 the co-op decided to use unspent unfunded money to pay for new special ed buses.
- 7) Large increases to Legal and Election costs.
- 8) Increases due to adding health assistants at all buildings and change in accounting practice moving athletic supervision from extracurricular to safety.
- 9) Bus purchases in 09-10 could not be reported in pgm 99, so they were moved to Basic Ed, activity 27.
- 10) Purchase of \$25,000 in tables for WPS cafeteria and addition of Summer Feeding Program.
- 11) Received a large insurance refund (\$38,000) in 09-10, decreasing ins exp.
- 12) Purchased two vans for the motor pool in 09-10.

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2010-2011

CERTIFICATION

The Annual Financial Statements (Report F-196) for Woodland School District No. 404 of Cowlitz County for the fiscal year ended August 31, 2011, 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, 2010-August 31, 2011

Approved: _____
 School District Superintendent or Authorized Official _____ Date

Reviewed: _____
 ESD Superintendent or Authorized Official _____ Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	20,899,784.45	277,409.75	1,647,574.98	714,752.58	433,842.37	0.00	23,973,364.13
Total Expenditures	20,235,813.23	243,780.39	1,628,475.00	528,283.17	62,696.94	0.00	22,699,048.73
Other Financing Uses	0.00		276,183.00	235,000.00	0.00		511,183.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	663,971.22	33,629.36	-257,083.02	-48,530.59	371,145.43	0.00	763,132.40
Beginning Total Fund Balance	1,772,477.92	180,829.06	2,067,102.13	437,385.94	3,670,821.83		8,128,616.88
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending 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

E.S.D. 112

Balance Sheet

COUNTY: 08 Cowlitz

Governmental Funds

August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	998,629.42	35,851.91	79,273.22	2,672.45	539.98	0.00	1,116,966.98
Minus Warrants Outstanding	-783,258.75	-591.14	0.00	-1,892.00	0.00	0.00	-785,741.89
Taxes Receivable	1,394,519.30		800,502.37	0.00	0.00		2,195,021.67
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	150,895.30	0.00	0.00	0.00	0.00	0.00	150,895.30
Accounts Receivable	51,840.68	0.00	0.00	0.00	0.00	0.00	51,840.68
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	250,849.42	0.00		0.00	0.00	0.00	250,849.42
Investments	1,995,343.14	210,044.90	1,730,745.89	388,074.90	4,041,427.28	0.00	8,365,636.11
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	4,058,818.51	245,305.67	2,610,521.48	388,855.35	4,041,967.26	0.00	11,345,468.27
LIABILITIES:							
Accounts Payable	174,416.42	1,462.25	0.00	0.00	0.00	0.00	175,878.67
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	10,077.37	0.00		0.00			10,077.37
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	2,958.34	0.00		0.00			2,958.34
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, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	400.00	0.00		0.00			400.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
Deferred Revenue	1,434,517.24	29,385.00	800,502.37	0.00	0.00	0.00	2,264,404.61
TOTAL LIABILITIES	1,622,369.37	30,847.25	800,502.37	0.00	0.00	0.00	2,453,718.99
FUND BALANCE:							
Nonspendable Fund Balance	250,849.42	0.00	0.00	0.00	0.00	0.00	250,849.42
Restricted Fund Balance	42,008.23	0.00	0.00	365,660.13	0.00	0.00	407,668.36
Committed Fund Balance	0.00	0.00	0.00	23,195.22	0.00	0.00	23,195.22
Assigned Fund Balance	152,745.00	214,458.42	1,810,019.11	0.00	4,041,967.26	0.00	6,219,189.79
Unassigned Fund Balance	1,990,846.49	0.00	0.00	0.00	0.00	0.00	1,990,846.49
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
TOTAL LIABILITIES AND FUND BALANCE	4,058,818.51	245,305.67	2,610,521.48	388,855.35	4,041,967.26	0.00	11,345,468.27

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	3,428,530.95	277,409.75	1,618,616.01	19,751.58	8,438.05		5,352,746.34
State	14,341,045.60		28,958.97	25,000.00	419,404.32		14,814,408.89
Federal	1,287,412.61		0.00	0.00	0.00		1,287,412.61
Federal Stimulus	633,945.00						633,945.00
Other	973,850.29			393,818.00	0.00	0.00	1,367,668.29
TOTAL REVENUES	20,664,784.45	277,409.75	1,647,574.98	438,569.58	427,842.37	0.00	23,456,181.13
EXPENDITURES:							
CURRENT:							
Regular Instruction	9,652,546.91						9,652,546.91
Federal Stimulus	637,161.63						637,161.63
Special Education	1,741,164.96						1,741,164.96
Vocational Education	605,518.02						605,518.02
Skills Center	0.00						0.00
Compensatory Programs	703,182.19						703,182.19
Other Instructional Programs	20,926.65						20,926.65
Community Services	147,318.54						147,318.54
Support Services	6,713,133.69						6,713,133.69
Student Activities/Other		243,780.39				0.00	243,780.39
CAPITAL OUTLAY:							
Sites				381,991.36			381,991.36
Building				133,393.99			133,393.99
Equipment				12,897.82			12,897.82
Energy				0.00			0.00
Transportation Equipment					62,696.94		62,696.94
Other	14,860.64						14,860.64
DEBT SERVICE:							
Principal	0.00		1,280,000.00	0.00	0.00		1,280,000.00
Interest and Other Charges	0.00		348,475.00	0.00	0.00		348,475.00
TOTAL EXPENDITURES	20,235,813.23	243,780.39	1,628,475.00	528,283.17	62,696.94	0.00	22,699,048.73
REVENUES OVER (UNDER) EXPENDITURES	428,971.22	33,629.36	19,099.98	-89,713.59	365,145.43	0.00	757,132.40

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2011

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	235,000.00		0.00	276,183.00	0.00		511,183.00
Transfers Out (GL 536)	0.00		-276,183.00	-235,000.00	0.00	0.00	-511,183.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	6,000.00		6,000.00
TOTAL OTHER FINANCING SOURCES (USES)	235,000.00		-276,183.00	41,183.00	6,000.00	0.00	6,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	663,971.22	33,629.36	-257,083.02	-48,530.59	371,145.43	0.00	763,132.40
BEGINNING TOTAL FUND BALANCE	1,772,477.92	180,829.06	2,067,102.13	437,385.94	3,670,821.83	0.00	8,128,616.88
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,436,449.14	214,458.42	1,810,019.11	388,855.35	4,041,967.26	0.00	8,891,749.28

E.S.D. 112

Statement Of Fiduciary Net Assets

COUNTY: 08 Cowlitz

Fiduciary Funds

August 31, 2011

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	6,989.22	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	142,450.53	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	149,439.75	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	149,439.75	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	149,439.75	0.00

E.S.D. 112

Statement of Changes in Fiduciary Net Assets

COUNTY: 08 Cowlitz

Fiduciary Funds

For the Year Ended August 31, 2011

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	39,605.29	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	39,605.29	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	600.95	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	600.95	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	40,206.24	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	21,133.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	21,133.00	0.00
Net Increase (Decrease)	19,073.24	0.00
Net Assets--Beginning	130,366.51	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	149,439.75	0.00

Schedule of Long-Term Debt

For the Year Ended August 31, 2011

Description	Beginning Outstanding Debt September 1, 2010	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2011
Total Voted Bonds	8,835,000.00	0.00	1,280,000.00	7,555,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt:				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	246,196.00	44,345.00	0.00	290,541.00
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	246,196.00	44,345.00	0.00	290,541.00
TOTAL LONG-TERM DEBT	9,081,196.00	44,345.00	1,280,000.00	7,845,541.00

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,713,889.74	1,583,495.02	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	1,222.50	741.78	0.00	0.00
1500 Timber Excise Tax	202,347.56	30,568.92	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 Total Local Taxes	2,917,459.80	1,614,805.72	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	46,624.00			
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	120,112.40			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	36,476.15		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	222,279.33			
2300 Investment Earnings	3,122.50	3,810.29	681.58	8,438.05
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	16,025.15		0.00	0.00
2600 Fines and Damages	586.00		0.00	0.00
2700 Rentals and Leases	9,857.70	0.00	2,685.00	0.00
2800 Insurance Recoveries	923.93		0.00	0.00
2900 Local Support Nontax, Unassigned	10,372.46	0.00	16,385.00	0.00
2910 E-rate	44,691.53		0.00	
2000 Total Local Support Nontax	511,071.15	3,810.29	19,751.58	8,438.05

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	9,774,261.96			
3121 Special Education - General Apportionment	202,215.03			
3300 Local Effort Assistance	535,253.20			
3600 State Forests	50,834.55	28,958.97	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 Total State, General Purpose	10,562,564.74	28,958.97	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		25,000.00	
4121 Special Education	942,142.26			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	14,719.47			
4155 Learning Assistance	244,002.92			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	49,937.70			
4159 Juveniles in Adult Jails	0.00	0.00		
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	108,417.67			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	18,863.44			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	14,929.68			
4199 Transportation - Operations	2,373,838.83			
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			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	11,628.89			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				419,404.32
4000 Total State, Special Purpose	3,778,480.86		25,000.00	419,404.32
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	17,145.26	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00		
5000 Total Federal, General Purpose	17,145.26	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			
6111 Federal Stimulus-Title I	73,580.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	427,979.00			
6114 Federal Stimulus-IDEA	132,386.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	373,064.78			
6138 Secondary Vocational Education	10,218.00			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	227,756.72			
6152 Other Title, ESEA Fed	70,786.00			
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			

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Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6164 Limited English Proficiency	19,350.00			
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	6,668.62			
6198 School Food Services	411,369.52			
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			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	89,167.95		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	18,859.05			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	43,026.71			

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Woodland School District No. 404

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Report of Revenues and Other Financing Sources

COUNTY: 08 Cowlitz

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	1,904,212.35		0.00	

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2011

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		393,818.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7163 Promoting Academic Success	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	913,702.43			
7301 Nonhigh Participation	9,174.50			
7000 Total Revenues From Other School Districts	922,876.93		393,818.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	31,400.00		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	19,573.36		0.00	0.00
8000 Total Revenues From Other Entities	50,973.36		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	
9400 Compensated Loss of Fixed Assets	0.00		0.00	6,000.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds			0.00	0.00
9900 Transfers	235,000.00	0.00	276,183.00	0.00
9000 Total Other Financing Sources	235,000.00	0.00	276,183.00	6,000.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,899,784.45	1,647,574.98	714,752.58	433,842.37

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	9,466,660.46	11 Bd of Dir	85,974.91	0 Debit Transfer	224,039.80
02 ALE	185,886.45	12 Supt Off	249,521.92	1 Credit Transfer	-224,039.80
11 Stim, Title I	70,166.46	13 Busns Off	266,605.25	2 Cert. Salaries	7,810,729.07
12 Stim, Schl Imprv	.00	14 HR	43,718.16	3 Class. Salaries	4,448,031.90
13 Federal Stimulus - SFSE and Education Jobs	441,224.70	15 Pblc Rltn	741.24	4 Employee Benefits	4,524,359.45
14 Stim, IDEA	125,770.47	21 Supv Inst	298,635.11	5 Supplies / Materials	1,616,830.44
18 Stim, Compt Grants	.00	22 Lrn Resrc	261,796.85	7 Purchased Services	1,790,145.73
19 Stim, Other	.00	23 Princ Off	1,071,520.01	8 Travel	30,856.00
21 Sp Ed, Sup, St	1,385,616.96	24 Guid/Coun	374,620.35	9 Capital Outlay	14,860.64
24 Sp Ed, Sup, Fed	355,548.00	25 Pupil M/S	37,458.80	TOTAL ALL OBJECTS	20,235,813.23
26 Sp Ed, Inst, St	.00	26 Health	475,826.80		
29 Sp Ed, Oth, Fed	.00	27 Teaching	10,391,866.81		
31 Voc, Basic, St	511,435.49	28 Extracur	299,015.26		
34 MidSchCar/Tec	83,975.24	29 Pmt to SD	53,603.86		
38 Voc, Fed	10,107.29	41 Supervisn	34,545.21		
39 Voc, Other	.00	42 Food	298,437.44		
45 Skil Cnt, Bas, St	.00	44 Operation	372,756.96		
46 Skill Cntr, Fed	.00	49 Transfers	-6,354.23		
51 ESEA Disadvantaged, Fed	216,375.38	51 Supervisn	337,087.47		
52 Other Title, ESEA, Fed	66,529.00	52 Operation	2,615,594.58		
53 ESEA Migrant, Federal	.00	53 Maintnce	498,705.57		
54 Read First, Fed	.00	56 Insurance	100,044.52		
55 LAP	242,146.57	59 Transfers	-217,685.57		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	12,178.19		
57 St In, N/D, Fed	.00	62 Grnd Mnt	76,512.04		
58 Sp/Plt Pgm, St	45,748.70	63 Oper Bldg	777,056.25		
59 Inst. JAJ	.00	64 Maintnce	268,226.12		
61 Head Start, Fed	.00	65 Utilities	502,357.89		
62 MS, Pro Dv, Fed	.00	67 Bldg Secu	15,748.79		
63 PAS	.00	68 Insurance	117,588.00		
64 LEP, Fed	19,350.00	72 Info Sys	415,772.86		
65 Tran Biling, St	98,241.03	73 Printing	84,321.33		
66 Stu Achvmnt, St	.00	74 Warehouse	.00		
		75 Mtr Pool	22,014.48		

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E.S.D. 112

COUNTY: 08 Cowlitz

Woodland School District No. 404

Program/Activity/Object Report

For the Year Ended August 31, 2011

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PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	14,791.51
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	20,640.85
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	285.80
81 Public Radio/TV	.00
86 Comm Schools	138,561.28
88 Day Care	.00
89 Othr Comm Srv	8,757.26
97 Distwide Suppt	2,702,619.64
98 Schl Food Serv	691,628.12
99 Pupil Transp	3,333,746.57
TOTAL ALL PROGRAMS	20,235,813.23

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	20,235,813.23