

# GF 2012-13 BUDGET SUMMARY

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## REVENUES

BUDGETED BEGINNING FUND BALANCE	\$	2,400,000
BUDGETED REVENUE/TRANSFERS IN	\$	<u>21,436,025</u>
TOTAL RESOURCES AVAILABLE	\$	<u>23,836,025</u>

## EXPENDITURES/TRANSFERS

TfR TO CPF FOR KWRL/NON-VOTED DEBT PAYMENT	\$	206,736
BUDGETED EXPENDITURES	\$	<u>21,351,166</u>
BUDGETED TRANSFERS + EXPENDITURES	\$	21,557,902
BUDGETED ENDING FUND BALANCE	\$	<u><u>2,278,123</u></u>

## 12-13 BUDGET SUMMARY FOR ALL FUNDS

	<b>General</b>		<b>Capital Projects</b>		<b>Debt Service</b>		<b>ASB Fund</b>		<b>Transp Vehicle</b>	
<b>09/01/12 EST. FUND BAL</b>	\$	2,400,000	\$	28,572,000	\$	1,900,000	\$	175,000	\$	3,325,000
<b>BUDGETED REVENUES</b>	\$	21,436,025	\$	643,900	\$	2,153,664	\$	320,150	\$	850,000
<b>BUDGETED EXPENDITURES</b>	\$	21,557,902	\$	10,475,000	\$	2,050,100	\$	325,350	\$	850,000
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<b>8/31/2013 EST. FUND BAL</b>	\$	2,278,123	\$	18,740,900	\$	2,003,564	\$	169,800	\$	3,325,000

## 2012-13 BUDGET HIGHLIGHTS

### REVENUE INCREASES/(DECREASES)

PROPERTY TAX INCREASE	\$	167,000
APPORTIONMENT DECREASE (LRA ENR/LEAP DECREASE)	\$	(60,000)
TITLE ONE REGULAR ALLOCATION/PY CARRYOVER	\$	201,000
SPECIAL ED REVENUE INCREASE	\$	207,000
LEA INCREASE	\$	18,000
TRANSPORTATION ALLOCATION INCREASE	\$	73,000
INCREASE IN FOOD SERVICE REVENUES	\$	120,000
DECREASE TRANSFER FROM CPF FOR TECH EXP	\$	(110,000)
	\$	616,000

### EXPENDITURE INCREASES/(DECREASES)

TRANSPORTATION PROGRAM INCREASE	\$	42,000
FOOD SERVICE PROGRAM INCREASE	\$	68,000
TITLE ONE INCREASE	\$	209,000
UTILITY SAVINGS	\$	(78,000)
TRANSFER FOR PAYMENT OF NON-VOTED DEBT	\$	96,000
	\$	337,000

### OTHER INFORMATION

ENROLLMENT INCREASE (1976.50 TO 2004)	1.4%
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All of increase to enrollment is attributed to LRA.

APPORTIONMENT DECREASE	1.1%
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Although enrollment increased, most of this was at 80% funding and LEAP factor decreased due to the retirement of 5 long-time staff who were replaced with less experienced staff.

### STAFFING CHANGES - SEE FTE COMPARISON FOR DETAILS

CERTIFICATED STAFF INCREASE	0.87
CLASSIFIED STAFF INCREASE	1.49

**ENROLLMENT COMPARISON - 07-08 THRU JUNE 2012 ACTUAL AND 12-13 BUDGET**

GRADE LEVEL	07-08 MAY	08-09 MAY	09-10 MAY	10-11 MAY	11-12 JUNE	12-13 BUDGET
Kindergarten	88.00	76.50	68.50	78.00	69.50	77.00
1st	144.00	186.00	138.00	153.00	172.00	143.00
2nd	144.00	143.15	179.00	144.00	151.00	170.00
3rd	155.00	147.00	138.00	175.00	161.00	154.00
4th	160.00	162.00	144.00	154.00	179.00	161.00
5th	172.00	167.00	155.00	153.00	147.00	179.00
6th	168.00	169.15	160.00	156.16	158.00	155.00
7th	186.00	166.12	178.50	162.20	162.79	156.00
8th	169.00	182.98	168.17	179.00	167.50	159.00
9th	186.00	187.03	190.42	176.36	193.00	170.00
10th	188.00	177.81	181.19	185.00	174.40	194.00
11th	180.00	142.85	139.08	137.60	118.95	161.00
12th	129.00	173.04	142.74	140.95	134.65	125.00
Total	2,069.00	2,080.63	1,982.60	1,994.27	1,988.79	2,004.00
Running Start	26.00	39.13	32.54	32.10	40.80	40.00
Total w/RS	2,095.00	2,119.76	2,015.14	2,026.37	2,029.59	2,044.00



**2012-13**  
**WOODLAND SCHOOL DISTRICT**  
**SOURCES/USES**  
**Budgeted**

	BUDGTD 12-13 FUNDING	BUDGTD 12-13 EXPENDITURES	Levy/Misc Revenue Req'd to Fund Pgms
	<u>DOLLARS</u>	<u>DOLLARS</u>	
Apportionment/BEA/CTE/DWS	10,406,953	13,550,343	(3,143,390)
Subtract Sped Appmt	(254,397)		
TOTAL BEA/CTE/DWS	10,152,556		
Forest/PY Adj	-		-
<b>TOTAL APPORTIONMENT</b>	<b>10,152,556</b>	<b>13,550,343</b>	<b>(3,143,390)</b>
<b>STATE/FEDERAL FUNDED PROGRAMS</b>			
State/Local Special Ed	1,431,982	1,665,803	(233,821)
Federal Special Ed	375,878	364,570	11,308
Stimulus - IDEA	0	0	-
Fed'l Vocational Ed	10,500	10,000	500
Learning Assistance	255,518	249,457	6,061
Title 1	554,150	546,922	7,228
Other State Grants	42,900	37,559	5,341
Bilingual	96,926	102,703	(5,777)
Highly Capable	19,210	36,509	(17,299)
Title II	60,800	58,910	1,890
Other Federal Programs	420,000	368,694	51,306
State Forests	0	0	-
Federal Forest	0	0	-
E-Rate	34,700	0	34,700
To/From Transp-KWRL	3,114,486	3,415,397	(300,911)
Operating Transfers In/Out	125,000	206,736	(81,736)
<b>STATE/FED'L FUNDED PGMS</b>	<b>6,542,050</b>	<b>7,063,260</b>	<b>(521,210)</b>
<b>PROGRAMS GENERATING LOCAL REVENUE</b>			
Daycare/Facilities	118,000	141,781	(23,781)
Food Services	785,490	782,520	2,970
<b>LEVY/LEVY EQUALIZATION</b>	<b>3,590,929</b>		<b>3,590,929</b>
<b>MISC REVENUES</b>			
Tuition/Gifts/Fines	56,500	20,000	36,500
Inv Earnings	2,000		2,000
Rentals	0		-
Local Non-Tax	13,000		13,000
Insurance Recoveries	5,000		5,000
KRL Ft/Ext	164,000		164,000
Non-High	6,500		6,500
<b>TOTALS</b>	<b>21,436,025</b>	<b>21,557,904</b>	<b>(121,879)</b>
<b>FUND BALANCE 9/1/12</b>	<b>2,400,000</b>		
<b>PROJ REVENUES</b>	<b>21,436,025</b>		
<b>PROJ EXPENDITURES</b>	<b>(21,557,904)</b>		
<b>PROJ FUND BAL 8/31/13</b>	<b>2,278,121</b>		
<b>PROJ INC/(DEC) IN FB</b>	<b>(121,879)</b>		

**FTE COMPARISON - 12-13 BUDGET AND 11-12 ACTUAL****CERT/ADMIN STAFFING**

	<b>ACTUAL</b>	<b>BUDGETED</b>	
<b>PROGRAM</b>	<b>11-12</b>	<b>12-13</b>	<b>DIFFERENCE</b>
BASIC ED	101.23	101.00	(0.23)
SPECIAL ED	14.40	14.95	0.55
CTE - WHS	4.17	4.05	(0.12)
CTE - WMS	1.20	1.30	0.10
TITLE ONE	2.10	2.80	0.70
LAP	2.10	1.90	(0.20)
STATE BILINGUAL	0.23	0.30	0.07
HIGHLY CAPABLE	0.20	0.20	-
DISTRICTWIDE SUPPORT	1.00	1.00	-
<b>TOTAL CERTIFICATED/ADMIN STAFF</b>	<b>126.63</b>	<b>127.50</b>	<b>0.87</b>

**CLASSIFIED STAFFING**

	<b>ACTUAL</b>	<b>BUDGETED</b>	
<b>PROGRAM</b>	<b>11-12</b>	<b>12-13</b>	<b>DIFFERENCE</b>
BASIC ED	18.89	20.38	1.49
SPECIAL ED	11.75	12.43	0.67
CTE	0.37	0.55	0.19
TITLE ONE	1.55	2.15	0.60
LAP	0.55	1.01	0.46
STATE BILINGUAL	1.73	1.63	(0.10)
DAYCARE	2.97	2.97	-
SUPT OFFICE/BUSINESS/HR	4.80	4.15	(0.65)
GROUND/CUSTODIAL/MAINTENANC	12.50	12.50	0.00
TECHNOLOGY	4.00	4.00	-
FOOD SERVICE	6.43	6.04	(0.39)
TRANSPORTATION/ADMIN	4.18	4.25	0.07
TRANSPORTATION/DRIVERS	33.16	32.35	(0.81)
TRANSPORTATION/MECHANICS	4.47	4.43	(0.04)
<b>TOTAL CLASSIFIED STAFF</b>	<b>107.35</b>	<b>108.83</b>	<b>1.49</b>

**CERTIFICATED**

Overall increase in certificated staff based upon various increases and decreases. Staff increased by 1.0 for LRA, .80 for Special Ed (add 1.0 Occupational Therapist and decrease .20 psychologist), increase .20 for nursing (Debbie went back to 1.0 after a one year leave of .20), decrease of .80 in CTE (.60 for Joanne and .20 for Charlie) and .50 Media Center decrease for WMS/WHS.

**CLASSIFIED**

Overall increase in classified staff based on various increases and decreases and moving staff from one program to another based upon funding. Increased para staff by three positions (Title One and Lap) and added a small amount of time to Bilingual. Also increased CTE position to provide additional support, with the loss of certificated staff. Decreased Business Services/Superintendents office by replacing an 8 hour position with a 3.25 hour position.

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2011-12 REVENUE BUDGET TO 2012-13 REVENUE BUDGET

2011-2012 ACTUAL AVG FTE 2008.93	11-12 BDGT REVENUES 1976.5	12-13 BDGT REVENUES 2004	DOLLAR VARIANCE	PERCENT VARIANCE	
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$2,938,721	\$3,106,115	\$167,394	6%	
MISC TUITION & FEES	\$36,000	\$36,000	\$0	0%	
DAYCARE/FAC USE	\$122,000	\$118,000	(\$4,000)	-3%	
FOOD SERVICE FEES	\$215,500	\$261,100	\$45,600	21%	1
INVESTMENT EARNINGS	\$3,000	\$2,000	(\$1,000)	-33%	
FINES & DAMAGES	\$500	\$500	\$0	0%	
GIFTS/DONATIONS	\$20,000	\$20,000	\$0	0%	
RENTALS	\$8,400	\$0	(\$8,400)	-100%	2
MISC OTHER	\$16,000	\$18,000	\$2,000	13%	
TOTAL LOCAL MONIES	\$3,360,121	\$3,561,715	\$201,594	6%	
STATE MONIES:					
APPORTIONMENT	\$10,195,239	\$10,152,556	(\$42,683)	0%	
BEA ALLOC TO SPECIAL ED	\$190,472	\$254,397	\$63,925	34%	3
LEVY EQUALIZATION	\$466,418	\$484,814	\$18,396	4%	
SPECIAL ED	\$932,500	\$1,075,385	\$142,885	15%	3
LAP	\$249,048	\$255,518	\$6,470	3%	
MISC STATE	\$44,000	\$42,900	(\$1,100)	-3%	
BILINGUAL EDUCATION	\$108,180	\$96,926	(\$11,254)	-10%	
HIGHLY CAPABLE	\$19,371	\$19,210	(\$161)	-1%	
FOOD SERVICES	\$14,486	\$6,458	(\$8,028)	-55%	1
KWRL	\$2,373,000	\$2,400,000	\$27,000	1%	
TOTAL STATE MONIES	\$14,592,714	\$14,788,164	\$195,450	1%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$420,000	\$400,000	(\$20,000)	-5%	
TITLE II - SCHOOL IMP	\$58,323	\$60,800	\$2,477	4%	
FEDERAL SPECIAL ED	\$382,703	\$375,878	(\$6,825)	-2%	
VOC ED	\$10,546	\$10,500	(\$46)	0%	
TITLE ONE	\$352,826	\$554,150	\$201,324	57%	4
TITLE III - LEP	\$21,168	\$20,000	(\$1,168)	-6%	
FOOD SERVICES	\$415,000	\$471,518	\$56,518	14%	1
E-RATE	\$21,000	\$34,700	\$13,700	65%	5
USDA COMMODITIES	\$38,000	\$46,414	\$8,414	22%	
TOTAL FEDERAL MONIES	\$1,719,566	\$1,973,960	\$254,394	14.8%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$898,090	\$878,486	(\$19,604)	-2%	
FROM THE ESD	\$105,661	\$102,200	(\$3,461)	-3%	
NON-HIGH(GREEN MTN)	\$8,000	\$6,500	(\$1,500)	-19%	
TOTAL FROM OTHER DISTRICTS	\$1,011,751	\$987,186	(\$24,565)	-2%	
TRANSFER FROM CAP PROJ	\$235,000	\$125,000	(\$110,000)	-47%	6
TOTAL DISTRICT REVENUE	\$20,707,518	\$21,436,025	\$728,507		
%INCREASE - BUDGETED REVENUE FROM 2011-12 TO 2012-13			3.5%		
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:					
Food Service revenues look odd because with the implementation of the food service contract, the contractor did not split funds based upon source. I had to split the revenues based upon history. The important thing is the total revenues from the sources and uses tab.					
Neither the Woodland house (used for PIT) or the Yale house (due to construction) will be rented next year.					
Increase to Special Ed revenues due to expectation of increased enrollment.					
Very large increase to Title One allocation in comparison with other years. This allocation should increase as poverty grows and since poverty has grown considerably the past couple of years, we expected a large increase eventually.					
Increase to e-rate as we finally got approved for Eman and should be approved now into the future.					
Able to decrease the amount of forest funds transferred to the GF for tech expenditures to balance the budget.					

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2011-12 EXP BUDGET TO 2012-13 EXP BUDGET

	11-12 BUDGT EXPEND	11-12 STAFF FTE	12-13 BUDGT EXPEND	12-13 STAFF FTE	VARIANCE	% INC/(DEC)	
<b>BASIC EDUCATION</b>							
DB/CR TRANS	\$209,000		\$193,000		(\$16,000)	-8%	1
CERT SALARIES	\$6,098,020	100.248	\$5,992,930	100.000	(\$105,090)	-2%	
CERT SAL EXTRACURR	\$70,550	1.000	\$70,812	1.000	\$262	0%	
CLASS SALARIES	\$654,590	18.892	\$722,464	20.378	\$67,874	10%	
CLASS SAL EXTRACURR	\$171,890		\$176,745		\$4,855	3%	
BENEFITS	\$2,485,294		\$2,486,413		\$1,119	0%	
SUPPLIES/MATERIALS	\$256,862		\$320,681		\$63,819	25%	2
CONTRACTUAL SERVICES	\$295,356		\$310,765		\$15,409	5%	3
TRAVEL	\$3,250		\$2,800		(\$450)	-14%	
<b>TOTAL BASIC EDUCATION</b>	<b>\$10,244,812</b>	<b>120.140</b>	<b>\$10,276,610</b>	<b>121.378</b>	<b>\$31,798</b>	<b>0%</b>	
<b>SPECIAL EDUCATION</b>							
CERT SALARIES	\$836,825	14.400	\$874,437	14.950	\$37,612	4%	4
CLASS SALARIES	\$374,173	11.754	\$402,009	12.425	\$27,836	7%	5
BENEFITS	\$524,261		\$556,328		\$32,067	6%	
SUPPLIES/MATERIALS	\$25,122		\$39,850		\$14,728	59%	6
CONTRACTUAL	\$217,734		\$153,399		(\$64,335)	-30%	4
TRAVEL	\$6,750		\$4,350		(\$2,400)	-36%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
<b>TOTAL SPECIAL ED</b>	<b>\$1,984,865</b>	<b>26.154</b>	<b>\$2,030,373</b>	<b>27.375</b>	<b>\$45,508</b>	<b>2%</b>	
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>							
CERT SALARIES	\$381,313	5.350	\$392,487	5.350	\$11,174	3%	
CLASS SALARIES	\$11,711	0.365	\$14,577	0.551	\$2,866	24%	
BENEFITS	\$123,894		\$133,176		\$9,282	7%	
SUPPLIES/MATERIALS	\$66,800		\$71,600		\$4,800	7%	
CONTRACTUAL	\$39,992		\$17,500		(\$22,492)	-56%	
TRAVEL	\$8,408		\$3,000		(\$5,408)	-64%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
<b>TOTAL CTE</b>	<b>\$632,118</b>	<b>5.715</b>	<b>\$632,340</b>	<b>5.901</b>	<b>\$222</b>	<b>0%</b>	7
FEDERAL CTE	\$10,217		\$10,000		(\$217)	-2%	
TITLE ONE	\$338,174	3.652	\$546,922	4.947	\$208,748	62%	8
TITLE IIA & IID	\$61,647		\$58,910		(\$2,737)	-4%	
LAP	\$231,530	2.851	\$249,457	2.908	\$17,927	8%	
MISC STATE PGMS	\$44,752		\$37,559		(\$7,193)	-16%	
TITLE III - LEP	\$20,662		\$18,694		(\$1,968)	-10%	
BILINGUAL EDUCATION	\$106,331	1.957	\$102,703	1.929	(\$3,628)	-3%	
HIGHLY CAPABLE	\$16,499		\$36,509		\$20,010	121%	9
MISC GRANTS/PGMS	\$370,000		\$370,000		\$0	0%	
COMMUNITY SCHOOLS	\$139,514	2.969	\$141,781	2.970	\$2,267	2%	
<b>DISTRICT-WIDE SUPPORT</b>							
CERT SALARIES	\$123,250	1.000	\$123,950	1.000	\$700	1%	
CLASS SALARIES	\$933,331	21.297	\$939,165	20.652	\$5,834	1%	10
BENEFITS	\$444,256		\$432,492		(\$11,764)	-3%	
SUPPLIES	\$194,350		\$179,450		(\$14,900)	-8%	
CONTRACTUAL	\$1,026,351		\$947,634		(\$78,717)	-8%	11
TRAVEL	\$13,950		\$13,700		(\$250)	-2%	
CAPITAL OUTLAY	\$5,000		\$5,000		\$0	0%	
<b>TOTAL DISTRICT SUPPORT</b>	<b>\$2,740,488</b>	<b>22.297</b>	<b>\$2,641,391</b>	<b>21.652</b>	<b>(\$99,097)</b>	<b>-3.6%</b>	
<b>FOOD SERVICES</b>							
CLASS SALARIES	\$225,567	6.434	\$203,367	6.043	(\$22,200)	-10%	
BENEFITS	\$143,388		\$134,364		(\$9,024)	-6%	
SUPPLIES	\$323,850		\$0		(\$323,850)	-100%	

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2011-12 EXP BUDGET TO 2012-13 EXP BUDGET

[illegible]

## Woodland School District No.404

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2010-2011	(2)\n% of Total1	(3) Budget 2011-2012	(4) % of Total2	(5) Budget 2012-2013	(6) % of Total3
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	2,036.27		2,011.50		2,044.00	
FTE Certificated Employees	123.600		126.628		127.500	
FTE Classified Employees	102.697		107.348		108.831	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	20,899,784		20,919,153		21,436,025	
Total Expenditures	20,235,813		21,029,248		21,351,166	
Total Beginning Fund Balance	1,772,478		2,050,000		2,400,000	
Total Ending Fund Balance	2,436,449		1,830,005		2,278,123	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	9,652,547	47.70	10,244,812	48.72	10,276,610	48.13
Federal Stimulus	637,162	3.15	0	0.00	0	0.00
Special Education Instruction	1,741,165	8.60	1,984,865	9.44	2,030,373	9.51
Vocational Instruction	605,518	2.99	642,335	3.05	642,340	3.01
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	703,182	3.47	823,096	3.91	1,034,244	4.84
Other Instructional Programs	20,927	0.10	366,499	1.74	386,509	1.81
Community Services	147,319	0.73	139,514	0.66	141,781	0.66
Support Services	6,727,994	33.25	6,828,127	32.47	6,839,309	32.03
Total - Program Groups	20,235,813	100.00	21,029,248	100.00	21,351,166	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	10,744,486	53.10	11,452,268	54.46	11,630,036	54.47
Teaching Support	1,149,703	5.68	1,396,075	6.64	1,485,369	6.96
Other Supportive Activities	5,941,097	29.36	5,683,870	27.03	5,788,965	27.11
Building Administration	1,071,520	5.30	1,068,149	5.08	1,105,462	5.18
Central Administration	1,329,007	6.57	1,428,886	6.79	1,341,334	6.28
Total - Activity Groups	20,235,813	100.00	21,029,248	100.00	21,351,166	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	7,810,729	38.60	7,878,344	37.46	7,944,301	37.21
Classified Salaries	4,448,032	21.98	4,401,650	20.93	4,496,938	21.06



## Woodland School District No.404

## BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	21,436,025	320,150	2,153,664	643,900	850,000
Total Appropriation (Expenditures)	21,351,166	325,350	1,925,100	10,350,000	850,000
Other Financing Uses--Transfers Out (G.L. 536)	206,736	XXXX	125,000	125,000	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-121,877	-5,200	103,564	-9,831,100	0
Beginning Total Fund Balance	2,400,000	175,000	1,900,000	28,572,000	3,325,000
Ending Total Fund Balance	2,278,123	169,800	2,003,564	18,740,900	3,325,000
<b>SECTION B: EXCESS LEVIES FOR 2013 COLLECTION</b>					
Excess levies approved by voters for 2013 collection	3,250,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2013 collection after rollback	3,250,000	XXXX	2,800,000	0	0

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

## Woodland School District No.404

## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2010-2011	Budget 2/ 2011-2012	Budget 3/ 2012-2013
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	78.33	72.50	77.00
2. Grade 1	149.77	152.00	143.00
3. Grade 2	145.66	148.00	170.00
4. Grade 3	173.66	155.00	154.00
5. Grade 4	151.55	174.00	161.00
6. Grade 5	148.33	161.00	179.00
7. Grade 6	155.04	147.00	155.00
8. Grade 7	161.55	158.00	156.00
9. Grade 8	179.84	160.00	159.00
10. Grade 9	203.19	175.00	170.00
11. Grade 10	174.11	178.00	194.00
12. Grade 11 (excluding Running Start)	148.78	165.00	161.00
13. Grade 12 (excluding Running Start)	130.95	131.00	125.00
14. SUBTOTAL	2,000.76	1,976.50	2,004.00
15. Running Start	35.51	35.00	40.00
16. TOTAL K-12	2,036.27	2,011.50	2,044.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	123.600	126.628	127.500
2. General Fund FTE Classified Employees /4	102.697	107.348	108.831

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

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

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

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

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



## Woodland School District No.404

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	2,917,460	2,938,721	3,106,115
2000   Local Nontax Support	511,071	427,400	475,300
3000   State, General Purpose	10,562,565	10,852,130	10,891,767
4000   State, Special Purpose	3,778,481	3,755,585	3,911,397
5000   Federal, General Purpose	17,145	0	0
6000   Federal, Special Purpose	1,904,212	1,698,566	1,939,260
7000   Revenues from Other School Districts	922,877	906,090	987,186
8000   Revenues from Other Entities	50,973	105,661	0
9000   Other Financing Sources	235,000	235,000	125,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>20,899,784</b>	<b>20,919,153</b>	<b>21,436,025</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	9,652,547	10,244,812	10,276,610
10   Federal Stimulus	637,162	0	0
20   Special Education Instruction	1,741,165	1,984,865	2,030,373
30   Vocational Education Instruction	605,518	642,335	642,340
40   Skills Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	703,182	823,096	1,034,244
70   Other Instructional Programs	20,927	366,499	386,509
80   Community Services	147,319	139,514	141,781
90   Support Services	6,727,994	6,828,127	6,839,309
<b>B. TOTAL EXPENDITURES</b>	<b>20,235,813</b>	<b>21,029,248</b>	<b>21,351,166</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>109,900</b>	<b>206,736</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>663,971</b>	<b>-219,995</b>	<b>-121,877</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	XXXXX	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	0	0	0

Continued

## Woodland School District No.404

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	250,849	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,634,367	2,050,000	2,400,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,772,478</b>	<b>2,050,000</b>	<b>2,400,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	27,360	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	14,648	0	0
G.L.825 Restricted for Skills Center	XXXXX	XXXXX	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	250,849	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	152,745	0	0
G.L.890 Unassigned Fund Balance	1,990,846	1,830,005	2,278,123
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>2,436,449</b>	<b>1,830,005</b>	<b>2,278,123</b>

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

## Woodland School District No.404

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
<b>LOCAL TAXES</b>			
1100   Local Property Tax	2,713,890	2,888,121	3,032,585
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	1,223	0	0
1500   Timber Excise Tax	202,348	50,600	73,530
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   TOTAL LOCAL TAXES	2,917,460	2,938,721	3,106,115
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	46,624	36,000	36,000
2131   Secondary Vocational Education Tuition	0	0	0
2145   Skills Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	0	0	0
2186   Community School Tuition and Fees	120,112	7,000	4,000
2188   Day Care Tuitions and Fees	0	96,000	96,000
2200   Sales of Goods, Supplies, and Services, Unassigned	36,476	0	0
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skills Center, Sales of Goods, Supplies and Services	0	0	0
2288   Day Care, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	222,279	215,500	261,100
2300   Investment Earnings	3,123	3,000	2,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	16,025	24,000	23,000
2600   Fines and Damages	586	500	500
2700   Rentals and Leases	9,858	8,400	0
2800   Insurance Recoveries	924	5,000	5,000
2900   Local Support Nontax, Unassigned	10,372	11,000	13,000
2910   E-Rate	44,692	21,000	34,700
2000   TOTAL LOCAL SUPPORT NONTAX	511,071	427,400	475,300
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	9,774,262	10,195,239	10,152,556

Continued

## Woodland School District No.404

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
3121   Special Education--General Apportionment	202,215	190,472	254,397
3300   Local Effort Assistance	535,253	466,419	484,814
3600   State Forests	50,835	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   TOTAL STATE, GENERAL PURPOSE	10,562,565	10,852,130	10,891,767
STATE, SPECIAL PURPOSE			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	942,142	932,500	1,075,385
4126   State Institutions, Special Education	0	0	0
4134   Middle School Career and Technical Education	14,719	0	XXXXX
4155   Learning Assistance	244,003	249,048	255,518
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	49,938	44,000	42,900
4159   Institutions-Juveniles in Adult Jails	0	0	0
4163   Promoting Academic Success	0	XXXXX	XXXXX
4165   Transitional Bilingual	108,418	108,180	96,926
4166   Student Achievement	0	0	0
4174   Highly Capable	18,863	19,371	19,210
4175   Professional Development	0	XXXXX	XXXXX
4188   Day Care	0	0	0
4198   School Food Services	14,930	14,486	6,458
4199   Transportation--Operations	2,373,839	2,373,000	2,400,000
4300   Other State Agencies, Unassigned	0	15,000	0
4321   Special Education--Other State Agencies	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Day Care--Other State Agencies	11,629	0	15,000
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
4000   TOTAL STATE, SPECIAL PURPOSE	3,778,481	3,755,585	3,911,397
FEDERAL, GENERAL PURPOSE			

Continued

## Woodland School District No.404

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	17,145	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
5000   TOTAL FEDERAL, GENERAL PURPOSE	17,145	0	0
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	350,000	350,000
6111   Federal Stimulus--Title I	73,580	0	0
6112   Federal Stimulus--School Improvement	0	0	0
6113   Federal Stimulus--State Fiscal Stabilization Fund	427,979	0	0
6114   Federal Stimulus--IDEA	132,386	0	0
6118   Federal Stimulus--Competitive Grants	0	0	0
6119   Federal Stimulus--Other	0	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6124   Special Education--Supplemental	373,065	382,703	375,878
6138   Secondary Vocational Education	10,218	10,546	10,500
6146   Skills Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	227,757	352,826	554,150
6152   School Improve, Fed Other Title Grants under ESEA, Fed	70,786	58,323	60,800
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	19,350	21,168	20,000
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Day Care	0	0	0
6189   Other Community Services	6,669	0	0

Continued

## Woodland School District No.404

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
6198   School Food Services	411,370	415,000	471,518
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Stimulus--Title I	0	0	0
6212   Federal Stimulus--School Improvement	0	0	0
6213   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214   Federal Stimulus--IDEA	0	0	0
6218   Federal Stimulus--Competitive Grants	0	0	0
6219   Federal Stimulus--Other	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6224   Special Education--Supplemental	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skills Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	0	0	0
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	0	0	0
6276   Targeted Assistance	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Day Care	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	89,168	70,000	50,000
6310   Medicaid Administrative Match	0	0	0
6311   Federal Stimulus--Title I	0	0	0
6312   Federal Stimulus--School Improvement	0	0	0

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## Woodland School District No.404

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
6313   Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314   Federal Stimulus--IDEA	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6319   Federal Stimulus--Other	0	0	0
6321   Special Education--Medicaid Reimbursement	18,859	0	0
6324   Special Education--Supplemental	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training	0	0	0
6388   Day Care	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	43,027	38,000	46,414
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,904,212</b>	<b>1,698,566</b>	<b>1,939,260</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	102,200
7131   Vocational Education	0	0	0
7145   Skills Center	0	0	0
7163   Promoting Academic Success	0	XXXXX	XXXXX
7189   Other Community Services	0	0	0

Continued

## Woodland School District No.404

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	913,702	898,090	878,486
7301   Nonhigh Participation	9,175	8,000	6,500
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>922,877</b>	<b>906,090</b>	<b>987,186</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	31,400	0	0
8188   Day Care	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	XXXXX	XXXXX	0
8500   Nonfederal, ESD	19,573	105,661	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>50,973</b>	<b>105,661</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	235,000	235,000	125,000
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>235,000</b>	<b>235,000</b>	<b>125,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>20,899,784</b>	<b>20,919,153</b>	<b>21,436,025</b>



## Woodland School District No.404

## EXPENDITURE BY PROGRAM

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	9,466,660	9,947,841	9,847,774
02   Alternative Learning Experience	185,886	296,971	428,836
00   TOTAL REGULAR INSTRUCTION	9,652,547	10,244,812	10,276,610
<b>FEDERAL STIMULUS</b>			
11   Federal Stimulus - Title I	70,166	0	0
12   Federal Stimulus - School Improvement	0	0	0
13   Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSE)	441,225	0	0
14   Federal Stimulus - IDEA	125,770	0	0
18   Federal Stimulus - Competitive Grants	0	0	0
19   Federal Stimulus - Other	0	0	0
10   TOTAL FEDERAL STIMULUS	637,162	0	0
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	1,385,617	1,614,747	1,665,803
24   Special Education, Supplemental, Federal	355,548	370,118	364,570
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
20   TOTAL SPECIAL EDUCATION INSTRUCTION	1,741,165	1,984,865	2,030,373
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	511,435	519,474	510,067
34   Middle School Career and Technical Education, State	83,975	112,644	122,273
38   Vocational, Federal	10,107	10,217	10,000
39   Vocational, Other Categorical	0	0	0
30   TOTAL VOCATIONAL EDUCATION INSTRUCTION	605,518	642,335	642,340
<b>SKILLS CENTER INSTRUCTION</b>			
45   Skills Center, Basic, State	0	0	0
46   Skills Center, Federal	0	0	0
40   TOTAL SKILLS CENTER INSTRUCTION	0	0	0
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	216,375	338,174	546,922
52   School Improvement, Federal Other Title Grants under ESEA, Federal	66,529	61,647	58,910
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	242,147	231,530	249,457

## Woodland School District No.404

## EXPENDITURE BY PROGRAM

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	45,749	44,752	37,559
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
63   Promoting Academic Success	0	XXXXX	XXXXX
64   Limited English Proficiency, Federal	19,350	20,662	18,694
65   Transitional Bilingual, State	98,241	106,331	102,702
66   Student Achievement, State	0	0	0
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	14,792	20,000	20,000
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>703,182</b>	<b>823,096</b>	<b>1,034,244</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	20,641	16,499	36,509
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	286	350,000	350,000
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>20,927</b>	<b>366,499</b>	<b>386,509</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	138,561	0	0
88   Day Care	0	139,514	141,781
89   Other Community Services	8,757	0	0
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>147,319</b>	<b>139,514</b>	<b>141,781</b>
<b>SUPPORT SERVICES</b>			
97   Districtwide Support	2,702,620	2,740,488	2,641,391
98   School Food Services	691,628	714,955	782,521
99   Pupil Transportation	3,333,747	3,372,684	3,415,397
<b>90   TOTAL SUPPORT SERVICES</b>	<b>6,727,994</b>	<b>6,828,127</b>	<b>6,839,309</b>

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
TOTAL PROGRAM EXPENDITURES	20,235,813	21,029,248	21,351,166

## Woodland School District No.404

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
<b>REVENUES</b>			
100   General Student Body	40,321	39,700	92,500
200   Atheltics	64,634	61,850	58,850
300   Classes	21,051	27,500	27,000
400   Clubs	149,913	114,000	135,000
600   Private Moneys	1,490	8,800	6,800
<b>A. TOTAL REVENUES</b>	<b>277,410</b>	<b>251,850</b>	<b>320,150</b>
<b>EXPENDITURES</b>			
100   General Student Body	31,066	31,300	30,300
200   Atheltics	74,173	73,250	69,000
300   Classes	19,233	25,500	25,500
400   Clubs	117,394	138,750	196,550
600   Private Moneys	1,915	2,500	4,000
<b>B. TOTAL EXPENDITURES</b>	<b>243,780</b>	<b>271,300</b>	<b>325,350</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>33,629</b>	<b>-19,450</b>	<b>-5,200</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	XXXXX	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	185,000	175,000
G.L.890 Unassigned Fund Balance	180,829	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>180,829</b>	<b>185,000</b>	<b>175,000</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	XXXXX	169,800
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	165,550	0
G.L.890 Unassigned Fund Balance	214,458	0	0

Continued

## Woodland School District No.404

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
F. TOTAL ENDING FUND BALANCE (C+D) 1/	214,458	165,550	169,800

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

## Woodland School District No.404

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	1,614,806	1,536,831	2,053,578
2000   Local Nontax Support	3,810	3,000	5,000
3000   State, General Purpose	28,959	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	0	95,086
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,647,575</b>	<b>1,539,831</b>	<b>2,153,664</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	1,280,000	1,350,000	793,275
Interest on Bonds	348,475	300,000	1,131,825
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>1,628,475</b>	<b>1,650,000</b>	<b>1,925,100</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>276,183</b>	<b>235,000</b>	<b>125,000</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-257,083</b>	<b>-345,169</b>	<b>103,564</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	1,996,000	1,900,000
G.L.890 Unassigned Fund Balance	2,067,102	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,067,102</b>	<b>1,996,000</b>	<b>1,900,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	XXXXX	103,564
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Continued

## Woodland School District No.404

## SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
G.L.889 Assigned to Fund Purposes	0	1,650,831	1,900,000
G.L.890 Unassigned Fund Balance	1,810,019	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,810,019	1,650,831	2,003,564

Continued

## Woodland School District No.404

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	328,664	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	22,626	0	0
G.L.889 Assigned to Fund Purposes	0	360,000	28,572,000
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>437,386</b>	<b>360,000</b>	<b>28,572,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	72,414	0	-9,850,000
G.L.862 Restricted from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	80,308	0	-111,000
G.L.866 Restricted from Impact Fee Proceeds	212,938	0	18,250
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	23,195	0	0
G.L.889 Assigned to Fund Purposes	0	461,500	28,683,650
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>388,855</b>	<b>461,500</b>	<b>18,740,900</b>

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

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



## Woodland School District No.404

## CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2012-2013

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
KWRL SATELLITE SITE IMP	350,000	350,000	0	0	0	0	0	0	0
MISC PROJECTS	500,000	0	500,000	0	0	0	0	0	0
NEW HIGH SCHOOL	9,500,000	0	9,500,000	0	0	0	0	0	0
TOTAL EXPENDITURES	10,350,000	350,000	10,000,000	0	0	0	0	0	0

## Woodland School District No.404

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2299   School Bus Revenue		0	0
2300   Investment Earnings	8,438	9,000	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4499   Transportation Reimbursement Depreciation	419,404	600,000	850,000
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
8100   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	6,000	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	433,842	609,000	850,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	433,842	609,000	850,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	62,697	1,000,000	850,000
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0

Continued

## Woodland School District No.404

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
61 Bond/Levy Issuance and/or Election	XXXXXX	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	XXXXXX	0	0
Activity 85 Debt-Related Expenditures	0	XXXXXX	XXXXXX
D. TOTAL EXPENDITURES	62,697	1,000,000	850,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	371,145	-391,000	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	4,050,000	3,325,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	3,670,822	4,050,000	3,325,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXXX	XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	3,659,000	3,325,000
G.L.890 Unassigned Fund Balance	4,041,967	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	4,041,967	3,659,000	3,325,000

1/ Includes interest portion of purchase contracts.

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