

13-14 BUDGET SUMMARY FOR ALL FUNDS

	General	Capital Projects	Debt Service	ASB Fund	Transp Vehicle
09/01/13 EST. FUND BAL	\$ 2,800,000	\$ 20,773,000	\$ 2,520,000	\$ 163,000	\$ 4,039,000
BUDGETED REVENUES	\$ 23,444,493	\$ 27,043,750	\$ 2,859,246	\$ 369,650	\$ 690,000
BUDGETED EXPENDITURES	<u>\$ 23,444,493</u>	<u>\$ 23,045,000</u>	<u>\$ 3,120,651</u>	<u>\$ 369,650</u>	<u>\$ 2,000,000</u>
8/31/2014 EST. FUND BAL	<u>\$ 2,800,000</u>	<u>\$ 24,771,750</u>	<u>\$ 2,258,595</u>	<u>\$ 163,000</u>	<u>\$ 2,729,000</u>

GF 2013-14 BUDGET SUMMARY

REVENUES

BUDGETED BEGINNING FUND BALANCE	\$	2,800,000
BUDGETED REVENUE/TRANSFERS IN	\$	<u>23,444,493</u>
TOTAL RESOURCES AVAILABLE	\$	<u>26,244,493</u>

EXPENDITURES/TRANSFERS

TFR TO CPF FOR KWRL/NON-VOTED DEBT PAYMENT	\$	217,385
BUDGETED EXPENDITURES	\$	<u>23,227,108</u>
BUDGETED TRANSFERS + EXPENDITURES	\$	23,444,493
BUDGETED ENDING FUND BALANCE	\$	<u><u>2,800,000</u></u>

2013-14 BUDGET HIGHLIGHTS

REVENUE INCREASES/(DECREASES)

PROPERTY TAX INCREASE	\$	143,000
APPORTIONMENT INCREASES (NEW MONEY):		
FULL-DAY KG	\$	300,000
MSOCS	\$	308,000
ALE FUNDING	\$	95,000
PARENT INVOLVEMNT/GUIDANCE COUNS	\$	20,000
K-3 CLASS SIZE REDUCTION	\$	100,000
TITLE ONE REGULAR ALLOCATION/PY CARRYOVER	\$	61,000
LEA INCREASE	\$	142,000
LAP INCREASE	\$	174,000
TRANSPORTATION ALLOCATION INCREASE	\$	144,000
REVENUE FROM OTHER DIST/ESD INCREASE	\$	62,000
DECREASE IN FOOD SERVICE REVENUES	\$	(80,000)
DECREASE IN WCC REVENUES	\$	(27,000)
DECREASE TRANSFER FROM CPF FOR TECH EXP	\$	(125,000)
	\$	1,317,000

EXPENDITURE INCREASES/(DECREASES)

BEA INCREASES FOR ADD'L STAFF/ALL DAY KG	\$	550,000
RETIREMENT INC FOR NON STATE-FUNDED EMPLOYEES	\$	60,000
KG FURNITURE/CURRICULUM MATERIALS	\$	34,000
BUILDING BUDGET INCREASES (25% -INC TO 08-09 LEVEL)	\$	56,000
TECHNOLOGY INCREASE (25%)	\$	25,000
CURRICULUM ADOPTION INCREASE	\$	50,000
LAP PROGRAM INCREASE	\$	157,000
TITLE ONE PROGRAM INCREASE	\$	57,000
YALE WATER SYSTEM IMPROVEMENT	\$	100,000
EXTRACURRICULAR OFFICIALS/EQUIPMENT	\$	36,000
VAN FOR MOTORPOOL	\$	15,000
LRA RENT/UTILITIES	\$	36,000
WCC PROGRAM DECREASE	\$	(31,000)
FOOD SERVICE PROGRAM DECREASE	\$	(58,000)
	\$	1,087,000

OTHER INFORMATION

ENROLLMENT INCREASE (2004 TO 2119)	5.7%
65% of increase attributed to Full-Day KG. Remainder is actual increase over PY budget.	
APPORTIONMENT INCREASE	14.0%
The large increase is caused by a number of factors, including increased enrollment, 1.9% certificated salary reinstatement, MSOC increase, retirement rate increase, K-3 class size reduction, increase for parent involvement/counseling staff, no longer taking deduction for ALE programs.	

STAFFING CHANGES - SEE FTE COMPARISON FOR DETAILS

CERTIFICATED STAFF INCREASE	8.90
CLASSIFIED STAFF INCREASE	5.21

ALTERNATIVE LEARNING PROGRAM PROFIT/LOSS

TEAM HIGH (\$370,771 REV/\$223,413 EXP)	\$147,358
LEWIS RIVER ACADEMY (\$291320 REV/\$268,936 EXP)	\$22,384

ENROLLMENT COMPARISON - 08-09 THRU JUNE 2013 ACTUAL AND 13-14 BUDGET

GRADE LEVEL	08-09 MAY	09-10 MAY	10-11 MAY	11-12 JUNE	12-13 JUNE	13-14 BUDGET	13-14 W/FD KG
Kindergarten	76.50	68.50	78.00	69.50	89.00	73.00	146.00
1st	186.00	138.00	153.00	172.00	137.00	171.00	171.00
2nd	143.15	179.00	144.00	151.00	177.00	142.00	142.00
3rd	147.00	138.00	175.00	161.00	157.00	175.00	175.00
4th	162.00	144.00	154.00	179.00	165.00	158.00	158.00
5th	167.00	155.00	153.00	147.00	171.00	162.00	162.00
6th	169.15	160.00	156.16	158.00	154.00	179.00	179.00
7th	166.12	178.50	162.20	162.79	155.00	153.00	153.00
8th	182.98	168.17	179.00	167.50	168.20	158.00	158.00
9th	187.03	190.42	176.36	193.00	194.80	170.00	170.00
10th	177.81	181.19	185.00	174.40	183.80	193.00	193.00
11th	142.85	139.08	137.60	118.95	141.00	175.00	175.00
12th	173.04	142.74	140.95	134.65	133.45	137.00	137.00
Total	2,080.63	1,982.60	1,994.27	1,988.79	2,026.25	2,046.00	2,119.00
Running Start	39.13	32.54	32.10	40.80	40.00	41.00	41.00
Total w/RS	2,119.76	2,015.14	2,026.37	2,029.59	2,066.25	2,087.00	2,160.00

2013-14
WOODLAND SCHOOL DISTRICT
SOURCES/USES
Budgeted

	BUDGTD 13-14 FUNDING	BUDGTD 13-14 EXPENDITURES	Levy/Misc Revenue Req'd to Fund Pgms
	<u>DOLLARS</u>	<u>DOLLARS</u>	
Apportionment/BEA/CTE/DWS	11,849,446	15,142,743	(3,293,297)
Subtract Sped Appmt	(238,198)		
TOTAL BEA/CTE/DWS	11,611,248		
Forest/PY Adj	-		-
TOTAL APPORTIONMENT	11,611,248	15,142,743	(3,293,297)
STATE/FEDERAL FUNDED PROGRAMS			
State/Local Special Ed	1,546,633	1,741,243	(194,610)
Federal Special Ed	361,580	349,215	12,365
Fed'l Vocational Ed	17,803	17,803	-
Learning Assistance	430,076	406,922	23,154
Title I	615,000	603,935	11,065
Other State Grants	67,800	73,763	(5,963)
Bilingual	121,738	110,591	11,147
Highly Capable	20,558	37,436	(16,878)
Title II	58,748	57,097	1,651
Other Federal Programs	423,650	373,200	50,450
State Forests	0	0	-
Federal Forest	0	0	-
E-Rate	34,700	0	34,700
To/From Transp-KWRL	3,177,280	3,460,773	(283,493)
Operating Transfers In/Out	0	217,385	(217,385)
STATE/FED'L FUNDED PGMS	6,875,566	7,449,363	(573,797)
PROGRAMS GENERATING LOCAL REVENUE			
Daycare/Facilities	93,768	108,305	(14,537)
Food Services	703,329	724,082	(20,753)
LEVY/LEVY EQUALIZATION	3,877,082		3,877,082
MISC REVENUES			
Tuition/Gifts/Fines	58,500	20,000	38,500
Inv Earnings	3,500		3,500
Rentals	0		-
Local Non-Tax	14,000		14,000
Insurance Recoveries	5,000		5,000
KRL Ft/Ext	196,000		196,000
Non-High	6,500		6,500
TOTALS	23,444,493	23,444,493	-
FUND BALANCE 9/1/13	2,400,000		
PROJ REVENUES	23,444,493		
PROJ EXPENDITURES	(23,444,493)		
PROJ FUND BAL 8/31/14	2,400,000		
PROJ INC/(DEC) IN FB	-		

FTE COMPARISON - 13-14 BUDGET AND 12-13 BUDGET**CERT/ADMIN STAFFING**

<u>PROGRAM</u>	<u>BUDGETED 12-13</u>	<u>BUDGETED 13-14</u>	<u>DIFFERENCE</u>
BASIC ED	101.00	108.90	7.90
SPECIAL ED	14.95	15.00	0.05
CTE - WHS	4.05	3.65	(0.40)
CTE - WMS	1.30	1.35	0.05
TITLE ONE	2.80	4.00	1.20
LAP	1.90	1.90	-
STATE BILINGUAL	0.30	0.40	0.10
HIGHLY CAPABLE	0.20	0.20	-
DISTRICTWIDE SUPPORT	1.00	1.00	-
TOTAL CERTIFICATED/ADMIN STAFF	127.50	136.40	8.90

CLASSIFIED STAFFING

<u>PROGRAM</u>	<u>BUDGETED 12-13</u>	<u>BUDGETED 13-14</u>	<u>DIFFERENCE</u>
BASIC ED	20.38	19.85	(0.53)
SPECIAL ED	12.43	12.76	0.34
CTE	0.55	0.55	(0.00)
TITLE ONE	2.15	3.49	1.35
LAP	1.01	3.62	2.61
STATE BILINGUAL	1.63	1.69	0.06
DAYCARE	2.97	2.05	(0.92)
SUPT OFFICE/BUSINESS/HR	4.15	4.78	0.63
GROUND/CUSTODIAL/MAINTENANC	12.50	13.50	1.00
TECHNOLOGY	4.00	4.00	-
FOOD SERVICE	6.04	6.02	(0.03)
TRANSPORTATION/ADMIN	4.25	4.89	0.64
TRANSPORTATION/DRIVERS	32.35	32.41	0.07
TRANSPORTATION/MECHANICS	4.43	4.43	-
TOTAL CLASSIFIED STAFF	108.83	114.04	5.21

CERTIFICATED

Overall increase in certificated staff based upon various increases and decreases. Increases include 3.5 KG teachers and .50 specialist to accommodate full-day KG, .50 at Yale to accommodate for full-day KG and additional teacher release time, 1.0 Math TOSA for WMS/WHs, 1.0 additional grade level teacher at WIS, 1.0 additional grade level teacher at WPS, 1.0 Social Worker for WPS/WIS, .20 additional TOSA (Malinda Huddleston), .10 Special Ed Preschool and .10 Elementary ELL. I also want to point out an increase and decrease which did not affect the total FTE. We added .80 WMS English teacher and decreased .80 WMS/WHs Woodshop.

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 hours in some cases over where they were budgeted last year (BEA, Title One, LAP, ELL). Increase in para hours for all day KG at WPS and at Yale. Added one CBL class position (Special Ed). Added 6 hour clerical position in Title One to provide support to the TOSA's at WPS/WIS. Decrease in WCC staff as they will no longer have the KG kids during the school day and it will become strictly before and after school. Increased custodial by 1.0 to reflect actual (additional time was being filled by substitutes), increased Business Services by .63 (5 hours per day during school year as a place holder for a possible position to provide assistance to payroll, Business Manager and possibly perform districtwide student system responsibilities). New Transportation Director hired at 1.0, while previous rehire was only allowed to work .42 and small increase in Transportation office staff to provide driver training.

SUMMARY REVENUE/EXPENDITURE COMPARISON 2012-13 BUDGET TO 2013-14 BUDGET

REVENUE BY CATEGORY	12-13 BUDGET REVENUES	13-14 BUDGET REVENUES	VARIANCE	% INC/ DEC)
LOCAL TAXES	3,106,115	3,250,082	143,967	4.6%
LOCAL, NON-TAX	455,600	358,708	(96,892)	-21.3%
STATE, GENERAL PURPOSE	10,637,370	12,238,248	1,600,878	15.0%
STATE, SPECIAL PURPOSE	4,150,794	4,523,737	372,943	9.0%
FEDERAL, SPECIAL PURPOSE	1,973,960	2,023,886	49,926	2.5%
REVENUE FROM OTH DIST/ENT	987,186	1,000,280	13,094	1.3%
TFR FROM CAPITAL PROJ	125,000	-	(125,000)	-100.0%
TOTAL REVENUES	\$ 21,436,025	\$ 23,394,941	\$ 2,083,916	9.7%
EXPENDITURE BY OBJECT	12-13 BUDGET EXPENDITURES	13-14 BUDGET EXPENDITURES	VARIANCE	
CERTIFICATED SALARIES	7,944,301	8,583,905	639,604	8.1%
CLASSIFIED SALARIES	4,496,938	4,678,262	181,324	4.0%
EMPLOYEE BENEFITS	5,055,578	5,722,387	666,809	13.2%
SUPPLIES & MATERIALS	1,259,803	1,515,973	256,170	20.3%
CONTRACTUAL SERVICES	2,562,996	2,668,612	105,616	4.1%
TRAVEL	26,550	37,969	11,419	43.0%
CAPITAL OUTLAY	5,000	20,000	15,000	300.0%
TRANSFER FOR BUS/DEBT	206,736	217,385	10,649	5.2%
TOTAL EXPENDITURES	\$ 21,557,902	\$ 23,444,493	\$ 1,886,591	8.8%
EXPENDITURE BY ACTIVITY				
BOARD OF DIRECTORS	61,150.00	78,400.00	17,250.00	28.2% 1
SUPERINTENDENT'S OFFICE	250,673.00	258,186.00	7,513.00	3.0%
BUSINESS OFFICE	239,099.00	304,580.00	65,481.00	27.4% 2
HUMAN RESOURCES	43,104.00	44,109.00	1,005.00	2.3%
COMMUNICATIONS	12,000.00	18,000.00	6,000.00	50.0%
SUPERVISION/CURRICULUM	290,990.00	538,923.00	247,933.00	85.2% 3
MEDIA/LEARNING RES	215,851.00	220,798.00	4,947.00	2.3%
PRINCIPAL'S OFFICE	1,105,462.00	1,153,539.00	48,077.00	4.3%
GUIDANCE - COUNSELING	389,805.00	466,192.00	76,387.00	19.6% 4
SAFETY	21,314.00	20,045.00	(1,269.00)	-6.0%
HEALTH/PSYCH	534,735.00	560,405.00	25,670.00	4.8%
TEACHING	11,196,768.00	12,263,938.00	1,067,170.00	9.5%
EXTRACURRICULAR	340,943.00	414,302.00	73,359.00	21.5%
PTYMT TO OTHER DISTRICTS	92,325.00	31,637.00	(60,688.00)	-65.7%
INSTRUCTIONAL PROF DEV	244,864.00	240,851.00	(4,013.00)	-1.6%
INSTRUCTIONAL TECHNOLOGY	78,800.00	95,500.00	16,700.00	21.2%
FOOD SERVICE - SUPERVISION	5,484.00	7,742.00	2,258.00	41.2%
FOOD SERVICE - FOOD	-	-	-	0.0%
FOOD SERVICE OPERATIONS	777,037.00	716,338.00	(60,699.00)	-7.8%
KWRL ADMINISTRATION	363,868.00	409,342.00	45,474.00	12.5%
OPERATING BUSES	2,717,790.00	2,737,202.00	19,412.00	0.7%
MAINT OF SCHOOL BUSES	431,239.00	447,227.00	15,988.00	3.7%
TRANSPORTATION - INSURANCE	99,000.00	104,000.00	5,000.00	5.1%
TRANSPORTATION TRANSFER	(196,500.00)	(237,000.00)	(40,500.00)	20.6%
GROUPS CARE/MAINT	67,965.00	86,749.00	18,784.00	27.6%
OPERATION OF PLANT	767,048.00	867,015.00	99,967.00	13.0%
MAINT OF PLANT	168,821.00	180,723.00	11,902.00	7.1%
UTILITIES/SECURITY/INSURANCE	572,484.00	704,000.00	131,516.00	23.0%
INFORMATION SYSTEMS	354,047.00	367,865.00	13,818.00	3.9%
PRINTING	80,000.00	82,000.00	2,000.00	2.5%
MOTOR POOL	25,000.00	44,500.00	19,500.00	78.0%
TRANSFER TO CPF/DSF	206,736.00	217,385.00	10,649.00	5.2%
TOTAL EXPENDITURES	\$ 21,557,902.00	\$ 23,444,493.00	\$ 1,886,591.00	8.8%
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES, NOT IDENTIFIED ON THE DETAILED REVENUE COMPARISON AND DETAILED EXPENDITURE COMPARISON:				
1 Increased audit, election and attorney's fees based upon history.				
2 Increase for added position and increased employee benefits.				
3 Increases due to changing account code for TOSA's and addition of 1 TOSA and clerical position.				
4 Increase due to addition of Social Worker position.				

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2012-13 REVENUE BUDGET TO 2013-14 REVENUE BUDGET

2012-2013 ACTUAL AVG FTE 2042.31	12-13 BDGT REVENUES 2004	13-14 BDGT REVENUES 2119	DOLLAR VARIANCE	PERCENT VARIANCE	
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$3,106,115	\$3,250,082	\$143,967	5%	
MISC TUITION & FEES	\$36,000	\$38,000	\$2,000	6%	
DAYCARE/FAC USE	\$118,000	\$93,768	(\$24,232)	-21%	1
FOOD SERVICE FEES	\$261,100	\$183,940	(\$77,160)	-30%	2
INVESTMENT EARNINGS	\$2,000	\$3,500	\$1,500	75%	
FINES & DAMAGES	\$500	\$500	\$0	0%	
GIFTS/DONATIONS	\$20,000	\$20,000	\$0	0%	
MISC OTHER	\$18,000	\$19,000	\$1,000	6%	
TOTAL LOCAL MONIES	\$3,561,715	\$3,608,790	\$47,075	1%	
STATE MONIES:					
APPORTIONMENT	\$10,152,556	\$11,611,248	\$1,458,692	14%	3
BEA ALLOC TO SPECIAL ED	\$254,397	\$238,198	(\$16,199)	-6%	
LEVY EQUALIZATION	\$484,814	\$627,000	\$142,186	29%	4
SPECIAL ED	\$1,075,385	\$1,094,383	\$18,998	2%	
LAP	\$255,518	\$430,076	\$174,558	68%	5
MISC STATE	\$42,900	\$67,800	\$24,900	58%	6
BILINGUAL EDUCATION	\$96,926	\$121,738	\$24,812	26%	7
HIGHLY CAPABLE	\$19,210	\$20,558	\$1,348	7%	
FOOD SERVICES	\$6,458	\$6,984	\$526	8%	
KWRL	\$2,400,000	\$2,544,000	\$144,000	6%	
TOTAL STATE MONIES	\$14,788,164	\$16,761,985	\$1,973,821	13%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$400,000	\$400,000	\$0	0%	
TITLE II - SCHOOL IMP	\$60,800	\$58,748	(\$2,052)	-3%	
FEDERAL SPECIAL ED	\$375,878	\$361,580	(\$14,298)	-4%	
VOC ED	\$10,500	\$17,803	\$7,303	70%	
TITLE ONE	\$554,150	\$615,000	\$60,850	11%	8
TITLE III - LEP	\$20,000	\$23,650	\$3,650	18%	
FOOD SERVICES	\$471,518	\$468,055	(\$3,463)	-1%	2
E-RATE	\$34,700	\$34,700	\$0	0%	
USDA COMMODITIES	\$46,414	\$44,350	(\$2,064)	-4%	2
TOTAL FEDERAL MONIES	\$1,973,960	\$2,023,886	\$49,926	2.5%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$878,486	\$829,280	(\$49,206)	-6%	9
FROM THE ESD	\$102,200	\$164,500	\$62,300	61%	10
NON-HIGH(GREEN MTN)	\$6,500	\$6,500	\$0	0%	
TOTAL FROM OTHER DISTRICTS	\$987,186	\$1,000,280	\$13,094	1%	
TRANSFER FROM CAP PROJ	\$125,000	\$0	(\$125,000)	-100%	11
TOTAL DISTRICT REVENUE	\$21,436,025	\$23,394,941	\$1,958,916		
%INCREASE - BUDGETED REVENUE FROM 2012-13 TO 2013-14			9.1%		
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:					
1 With the change to full-day KG, WCC will only have kids before and after school, resulting in a decrease in revenues./					
2 Based upon 12-13, Sodexo is projecting a decrease in participation, and therefore a decrease in local food service revenues.					
3 There are many reasons for the increased apportionment. See the Highlights page for more detail.					
4 Increase to LEA due to legislative changes.					
5 Increase to LAP due to legislative changes. Will have reporting repercussions and K-4 changes in the future.					
6 Increased budget anticipating some new National Board Certified teachers (since we had 12 take the test last year)					
7 Increases due to increased enrollment and legislative increases.					
8 Slight increase to allocation, but planning on carrying over approx \$55,000 from 12-13, that no longer has to be spent on supplemental educational services.					
9 Increased allocation funding and changes to L & I calculation resulted in decreased unfunded and therefore decreased amounts received from the other districts.					
10 Represents amounts from ESD/Hockinson SD for Partners in Transition program. The total number of students has not changed from last year, but this year only 2 of the students are from Woodland (5 last year).					
11 No longer need to transfer state forest money to pay for technology to balance budget.					

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2012-13 EXP BUDGET TO 2013-14 EXP BUDGET

	<u>12-13 BUDGT EXPEND</u>	<u>12-13 STAFF FTE</u>	<u>13-14 BUDGT EXPEND</u>	<u>13-14 STAFF FTE</u>	<u>VARIANCE</u>	<u>% INC/(DEC)</u>	
BASIC EDUCATION							
DB/CR TRANS	\$193,000		\$231,500		\$38,500	20%	1
CERT SALARIES	\$5,995,196	100.000	\$6,516,634	107.904	\$521,438	9%	2
CERT SAL EXTRACURR	\$70,812	1.000	\$72,078	1.000	\$1,266	2%	
CLASS SALARIES	\$722,464	20.378	\$696,408	19.853	(\$26,056)	-4%	3
CLASS SAL EXTRACURR	\$176,745		\$189,440		\$12,695	7%	
BENEFITS	\$2,486,413		\$2,892,814		\$406,401	16%	4
SUPPLIES/MATERIALS	\$318,181		\$471,211		\$153,030	48%	5
CONTRACTUAL SERVICES	\$306,365		\$353,899		\$47,534	16%	6
SUPPLIES/SVS EXTRACURR	\$6,900		\$39,400		\$32,500	471%	7
TRAVEL	\$2,800		\$4,500		\$1,700	61%	
TOTAL BASIC EDUCATION	\$10,278,876	121.378	\$11,467,884	128.757	\$1,189,008	12%	
SPECIAL EDUCATION							
CERT SALARIES	\$874,437	14.950	\$901,563	15.000	\$27,126	3%	
CLASS SALARIES	\$402,009	12.425	\$404,194	12.763	\$2,185	1%	
BENEFITS	\$556,328		\$618,559		\$62,231	11%	4
SUPPLIES/MATERIALS	\$39,850		\$45,700		\$5,850	15%	
CONTRACTUAL	\$153,399		\$111,673		(\$41,726)	-27%	8
TRAVEL	\$4,350		\$8,769		\$4,419	102%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL SPECIAL ED	\$2,030,373	27.375	\$2,090,458	27.763	\$60,085	3%	
CAREER AND TECHNICAL EDUCATION (CTE)							
CERT SALARIES	\$392,487	5.350	\$391,933	5.000	(\$554)	0%	
CLASS SALARIES	\$14,577	0.551	\$15,983	0.548	\$1,406	10%	
BENEFITS	\$133,176		\$138,714		\$5,538	4%	
SUPPLIES/MATERIALS	\$71,600		\$71,600		\$0	0%	
CONTRACTUAL	\$17,500		\$17,500		\$0	0%	
TRAVEL	\$3,000		\$3,000		\$0	0%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL CTE	\$632,340	5.901	\$638,730	5.548	\$6,390	1%	
FEDERAL CTE	\$10,000		\$17,803		\$7,803	78%	
TITLE ONE	\$546,922	4.970	\$603,935	7.492	\$57,013	10%	9
TITLE II	\$58,910		\$57,097		(\$1,813)	-3%	
LAP	\$249,457	2.908	\$406,922	5.518	\$157,465	63%	10
MISC STATE PGMS	\$37,559		\$73,763		\$36,204	96%	11
TITLE III - LEP	\$18,694		\$23,200		\$4,506	24%	
BILINGUAL EDUCATION	\$102,703	1.929	\$110,591	2.086	\$7,888	8%	
HIGHLY CAPABLE	\$36,509		\$37,436		\$927	3%	
MISC GRANTS/PGMS	\$370,000		\$370,000		\$0	0%	
DAYCARE	\$139,514	2.970	\$108,305	2.052	(\$31,209)	-22%	12
DISTRICT-WIDE SUPPORT							
CERT SALARIES	\$123,950	1.000	\$125,436	1.000	\$1,486	1%	
CLASS SALARIES	\$939,165	20.652	\$994,008	22.278	\$54,843	6%	
BENEFITS	\$432,492		\$506,433		\$73,941	17%	4
SUPPLIES	\$179,450		\$212,200		\$32,750	18%	5
CONTRACTUAL	\$947,634		\$1,158,950		\$211,316	22%	13
TRAVEL	\$13,700		\$19,100		\$5,400	39%	
CAPITAL OUTLAY	\$5,000		\$20,000		\$15,000	300%	14
TOTAL DISTRICT SUPPORT	\$2,641,391	21.652	\$3,036,127	23.278	\$394,736	14.9%	
FOOD SERVICES							
CLASS SALARIES	\$203,367	6.043	\$201,713	6.018	(\$1,654)	-1%	
BENEFITS	\$134,364		\$138,287		\$3,923	3%	
SUPPLIES	\$0		\$0		\$0	0%	
CONTRACTUAL	\$444,790		\$384,080		(\$60,710)	-14%	15
TRAVEL	\$0		\$0		\$0	0%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL FOOD SERVICES	\$782,521	6.043	\$724,080	6.018	(\$58,441)	-7.5%	

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2012-13 EXP BUDGET TO 2013-14 EXP BUDGET

	12-13 BUDGT EXPEND	12-13 STAFF FTE	13-14 BUDGT EXPEND	13-14 STAFF FTE	VARIANCE	% INC/(DEC)
TRANSPORTATION						
DB/CR TRANSFERS	(\$196,500)		(\$237,000)		(\$40,500)	21%
CLASS SALARIES	\$1,806,011	41.028	\$1,848,935	41.732	\$42,924	2%
BENEFITS	\$1,030,536		\$1,035,899		\$5,363	1%
SUPPLIES	\$584,000		\$606,337		\$22,337	4%
CONTRACTUAL	\$189,850		\$205,100		\$15,250	8%
TRAVEL	\$1,500		\$1,500		\$0	0%
TOTAL TRANSPORTATION	\$3,415,397	41.028	\$3,460,771	41.732	\$45,374	1%
BUS/NON-VOTED DEBT TFR	\$206,736		\$217,385		\$10,649	5%
TOTAL EXPENDITURES	\$21,557,902	236.15	\$23,444,487	250.24	\$1,886,585	8.75%
% EXP INCREASE FROM 2012-13 TO 2013-14:				8.75%		
CERTIFICATED FTE TOTAL		127.50		136.40		
CLASSIFIED FTE TOTAL		108.83		114.04		
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:						
1	Last year the districts decreased their need, but the ESD increased theirs, so this reflects the change for next year.					
2	Increase due to reinstating 1.9% that was removed from LEAP schedule in 11-12 and increase for almost 8 new staff.					
3	Decrease mainly due to reallocating staff to LAP program.					
4	Increases caused by increased staff, but also increased retirement rates and increase to budgeted medical allocation to cover HCA, pooling, etc.					
5	Increases to building budgets, tech budget, curriculum adoption.					
6	Largest portion of increase due to rent payment for LRA (\$28,000) and also increase in Running Start and ESD Bridges Academy.					
7	Increase due to district paying for officials and equipment for extracurricular to take some pressure off of the ASB.					
8	Decrease due to change in high cost students (budgeted \$85,000 for Fir Grove/49th St Academy) only \$32,000 for 13-14.					
9	Large carryover expected from 12-13, to be used to offset cost of additional staffing.					
10	Increase due legislative increase to allocation, resulting in increased expenditures.					
11	Increased budget, anticipating some new National Board teachers in November.					
12	Decreased hours and benefits for WCC as they will decrease hours to before and after school and full day during summer.					
13	\$100,000 budgeted for Yale water system improvements as well as LRA utilities and increases to maintenance/repairs, election costs, audit costs and attorney's fees based upon 12-13.					
14	Increase for purchase of van for district motor pool.					
15	Projected decrease in participation resulting in less meals served, resulting in lower management fees to Sodexo (based on per meal served).					

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
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	23,444,493	369,650	2,859,246	27,043,750	690,000
Total Appropriation (Expenditures)	23,227,108	369,650	3,120,651	23,045,000	2,000,000
Other Financing Uses--Transfers Out (G.L. 536)	217,385	XXXX	0	0	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	0	0	-261,405	3,998,750	-1,310,000
Beginning Total Fund Balance	2,800,000	163,000	2,520,000	20,773,000	4,039,000
Ending Total Fund Balance	2,800,000	163,000	2,258,595	24,771,750	2,729,000
SECTION B: EXCESS LEVIES FOR 2014 COLLECTION					
Excess levies approved by voters for 2014 collection	3,400,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2014 collection after rollback	3,400,000	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

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2011-2012	(2)\n% of Total1	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,051.95		2,044.00		2,160.00	
FTE Certificated Employees	126.628		127.500		136.404	
FTE Classified Employees	104.550		108.831		114.040	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	21,338,717		21,436,025		23,444,493	
Total Expenditures	20,807,939		21,351,166		23,227,108	
Total Beginning Fund Balance	2,436,449		2,400,000		2,800,000	
Total Ending Fund Balance	2,967,227		2,278,123		2,800,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	10,271,839	49.36	10,276,610	48.13	11,467,884	49.37
Federal Stimulus	6,868	0.03	0	0.00	0	0.00
Special Education Instruction	1,997,334	9.60	2,030,373	9.51	2,090,458	9.00
Vocational Instruction	643,089	3.09	642,340	3.01	656,533	2.83
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	821,787	3.95	1,034,244	4.84	1,295,512	5.58
Other Instructional Programs	20,455	0.10	386,509	1.81	387,437	1.67
Community Services	152,985	0.74	141,781	0.66	108,306	0.47
Support Services	6,893,581	33.13	6,839,309	32.03	7,220,978	31.09
Total - Program Groups	20,807,939	100.00	21,351,166	100.00	23,227,108	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	11,154,657	53.61	11,630,036	54.47	12,709,877	54.72
Teaching Support	1,372,090	6.59	1,485,369	6.96	1,603,791	6.90
Other Supportive Activities	5,778,596	27.77	5,788,965	27.11	6,024,050	25.94
Building Administration	1,073,217	5.16	1,105,462	5.18	1,153,539	4.97
Central Administration	1,429,380	6.87	1,341,334	6.28	1,735,851	7.47
Total - Activity Groups	20,807,939	100.00	21,351,166	100.00	23,227,108	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	7,894,217	37.94	7,944,301	37.21	8,583,905	36.96
Classified Salaries	4,467,811	21.47	4,496,938	21.06	4,678,262	20.14

Woodland School District No.404

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2011-2012	(2)\n% of Total1	(3) Budget 2012-2013	(4) % of Total2	(5) Budget 2013-2014	(6) % of Total3
Employee Benefits and Payroll Taxes	4,835,538	23.24	5,055,578	23.68	5,722,387	24.64
Supplies, Instructional Resources and Noncapitalized Items	1,623,102	7.80	1,259,803	5.90	1,515,973	6.53
Purchased Services	1,914,181	9.20	2,562,996	12.00	2,668,612	11.49
Travel	32,548	0.16	26,550	0.12	37,969	0.16
Capital Outlay	40,541	0.19	5,000	0.02	20,000	0.09
Total - Objects	20,807,939	100.00	21,351,166	100.00	23,227,108	100.00

Woodland School District No.404

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2011-2012	Budget 2/ 2012-2013	Budget 3/ 2013-2014
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	69.10	77.00	144.00
2. Grade 1	168.99	143.00	168.00
3. Grade 2	152.19	170.00	137.00
4. Grade 3	155.70	154.00	170.00
5. Grade 4	177.40	161.00	155.00
6. Grade 5	149.00	179.00	157.00
7. Grade 6	157.30	155.00	173.00
8. Grade 7	161.61	156.00	145.00
9. Grade 8	167.51	159.00	151.00
10. Grade 9	210.10	170.00	150.00
11. Grade 10	179.98	194.00	177.00
12. Grade 11 (excluding Running Start)	123.29	161.00	152.00
13. Grade 12 (excluding Running Start)	136.75	125.00	115.00
14. SUBTOTAL	2,008.92	2,004.00	1,994.00
15. Running Start	43.03	40.00	41.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	125.00
18. TOTAL K-12	2,051.95	2,044.00	2,160.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	126.628	127.500	136.404
2. General Fund FTE Classified Employees /4	104.550	108.831	114.040

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 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,098,153	3,106,115	3,250,082
2000 Local Nontax Support	429,357	475,300	382,408
3000 State, General Purpose	10,973,803	10,891,767	12,476,446
4000 State, Special Purpose	3,851,057	3,911,397	4,346,091
5000 Federal, General Purpose	11,060	0	0
6000 Federal, Special Purpose	1,490,826	1,939,260	1,989,186
7000 Revenues from Other School Districts	1,249,461	987,186	1,000,280
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	235,000	125,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	21,338,717	21,436,025	23,444,493
EXPENDITURES			
00 Regular Instruction	10,271,839	10,276,610	11,467,884
10 Federal Stimulus	6,868	0	0
20 Special Education Instruction	1,997,334	2,030,373	2,090,458
30 Vocational Education Instruction	643,089	642,340	656,533
40 Skills Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	821,787	1,034,244	1,295,512
70 Other Instructional Programs	20,455	386,509	387,437
80 Community Services	152,985	141,781	108,306
90 Support Services	6,893,581	6,839,309	7,220,978
B. TOTAL EXPENDITURES	20,807,939	21,351,166	23,227,108
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	206,736	217,385
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	530,778	-121,877	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	27,360	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	66,703	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0

Continued

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	150,513	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	500,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	150,000
G.L.890 Unassigned Fund Balance	1,990,846	2,400,000	2,150,000
F. TOTAL BEGINNING FUND BALANCE	2,436,449	2,400,000	2,800,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	66,703	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	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	150,513	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	500,000
G.L.884 Assigned to Other Capital Projects	350,000	0	0
G.L.888 Assigned to Other Purposes	154,212	0	150,000
G.L.890 Unassigned Fund Balance	2,245,800	2,278,123	2,150,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,967,227	2,278,123	2,800,000

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

Woodland School District No.404

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES			
100 General Student Body	33,975	92,500	93,500
200 Atheltics	54,132	58,850	80,850
300 Classes	26,366	27,000	23,500
400 Clubs	176,436	135,000	165,000
600 Private Moneys	2,210	6,800	6,800
A. TOTAL REVENUES	293,119	320,150	369,650
EXPENDITURES			
100 General Student Body	29,236	30,300	38,800
200 Atheltics	70,696	69,000	79,000
300 Classes	23,883	25,500	24,500
400 Clubs	169,776	196,550	223,350
600 Private Moneys	2,130	4,000	4,000
B. TOTAL EXPENDITURES	295,721	325,350	369,650
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-2,603	-5,200	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	0	163,000
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	175,000	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	214,458	175,000	163,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	211,856	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	169,800	163,000
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	0	0
G.L.890 Unassigned Fund Balance	0	0	0

Continued

Woodland School District No.404
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
F. TOTAL ENDING FUND BALANCE (C+D) 1/	211,856	169,800	163,000

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 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,625,372	2,053,578	2,746,595
2000 Local Nontax Support	2,134	5,000	5,000
3000 State, General Purpose	136,275	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	3,094,516	95,086	107,651
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,858,297	2,153,664	2,859,246
EXPENDITURES			
Matured Bond Expenditures	1,350,000	793,275	1,726,808
Interest on Bonds	234,747	1,131,825	1,393,843
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	63,966	0	0
B. TOTAL EXPENDITURES	1,648,713	1,925,100	3,120,651
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	235,000	125,000	0
D. OTHER FINANCING USES (G.L.535)	3,021,723	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-47,139	103,564	-261,405
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	0	2,179,000
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	1,900,000	341,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,810,019	1,900,000	2,520,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,762,880	0	0
G.L.830 Restricted for Debt Service	XXXXX	103,564	1,917,595
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 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	1,900,000	341,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,762,880	2,003,564	2,258,595

Woodland School District No.404

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	42,206	168,750	118,750
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	238,500	240,266
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	27,171,670	236,650	26,684,734
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	27,213,876	643,900	27,043,750
EXPENDITURES			
10 Sites	57,494	350,000	800,000
20 Buildings	571,938	10,000,000	21,670,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	461,348	0	575,000
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,090,780	10,350,000	23,045,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	235,000	125,000	0
D. OTHER FINANCING USES (G.L.535) 2/	39,516	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	25,848,581	-9,831,100	3,998,750
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	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.861 Restricted from Bond Proceeds	25,883,048	0	19,823,305
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Continued

Woodland School District No.404
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	79,581	0	619,500
G.L.866 Restricted from Impact Fee Proceeds	0	0	307,000
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	23,195
G.L.889 Assigned to Fund Purposes	0	28,572,000	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	388,855	28,572,000	20,773,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center 1	XXXXX	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.861 Restricted from Bond Proceeds	25,883,048	-9,850,000	24,403,305
G.L.862 Committed 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	79,581	-111,000	0
G.L.866 Restricted from Impact Fee Proceeds	251,612	18,250	345,250
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	23,195
G.L.889 Assigned to Fund Purposes	0	28,683,650	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	26,237,436	18,740,900	24,771,750

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 2013-2014

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
BOND ISSUE COSTS	575,000	0	0	0	0	0	0	575,000	0
KWRL - REMODEL	20,000	0	20,000	0	0	0	0	0	0
KWRL-PARADISE PROJ	950,000	800,000	150,000	0	0	0	0	0	0
NEW WHS	20,000,000	0	20,000,000	0	0	0	0	0	0
YALE GYM	1,500,000	0	1,500,000	0	0	0	0	0	0
TOTAL EXPENDITURES	23,045,000	800,000	21,670,000	0	0	0	0	575,000	0

Woodland School District No.404

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
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	XXXXX	0	0
2300 Investment Earnings	7,630	0	5,000
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
4100 Special Purpose-Unassigned	XXXXX	XXXXX	0
4300 Other State Agencies-Unassigned	XXXXX	XXXXX	0
5200 General Purposes Direct Federal Grants-Unassigned	XXXXX	XXXXX	0
4499 Transportation Reimbursement Depreciation	761,857	850,000	685,000
5300 Impact Aid, Maintenance and Operation	0	0	0
6100 Special Purpose-OSPI Unassigned	XXXXX	XXXXX	0
6200 Direct Special Purpose Grants	XXXXX	XXXXX	0
6300 Federal Grants Through Other Entities-Unassigned	XXXXX	XXXXX	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	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	35,936	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)	805,423	850,000	690,000

Continued

Woodland School District No.404

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	805,423	850,000	690,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,478,274	850,000	2,000,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	1,478,274	850,000	2,000,000
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)	-672,851	0	-1,310,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	4,039,000
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	3,325,000	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	4,041,967	3,325,000	4,039,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	3,369,116	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	XXXXX	2,729,000
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

Continued

Woodland School District No.404
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2011-2012	(2) Budget 2012-2013	(3) Budget 2013-2014
G.L.889 Assigned to Fund Purposes	0	3,325,000	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	3,369,116	3,325,000	2,729,000

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.

3/ 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 out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.