

WOODLAND SCHOOL DISTRICT
2013-14 BUDGET VS. ACTUAL AND COMPARISON TO 2012-13

	Actual 2013-14 SEPTEMBER ACTUAL SEPTEMBER APPORT 9%			Actual 2013-14 OCTOBER ACTUAL OCTOBER APPORT 9%			Actual 2013-14 NOVEMBER ACTUAL NOVEMBER APPORT 5.5%		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$2,515,483	\$2,515,483	\$0	\$1,874,955	\$1,955,845	\$80,890	\$2,456,286	\$2,435,597	(\$20,689)
REVENUES	\$1,477,870	\$1,673,339	\$195,469	\$2,522,689	\$2,483,272	(\$39,417)	\$1,709,065	\$1,635,680	(\$73,385)
EXPEND:									
PAYROLL	\$1,632,345	\$1,685,111	\$52,766	\$1,642,708	\$1,658,977	\$16,269	\$1,624,496	\$1,605,914	(\$18,582)
A/P	\$486,053	\$547,866	\$61,813	\$298,650	\$344,543	\$45,893	\$338,126	\$308,415	(\$29,711)
TOTAL EXP:	\$2,118,398	\$2,232,977	\$114,579	\$1,941,358	\$2,003,520	\$62,162	\$1,962,622	\$1,914,329	(\$48,293)
ENDING BAL	\$1,874,955	\$1,955,845	\$80,890	\$2,456,286	\$2,435,597	(\$20,689)	\$2,202,729	\$2,156,948	(\$45,781)
CUMULATIVE:									
% REV COLLEC	6.40%	7.25%	0.85%	17.32%	18.00%	0.68%	24.72%	25.08%	0.36%
% EXPEND	9.28%	9.78%	0.50%	17.78%	18.55%	0.77%	26.37%	26.93%	0.56%
	Actual 2012-13 SEPTEMBER APPORT 9%			Actual 2012-13 OCTOBER APPORT 9%			Actual 2012-13 NOVEMBER APPORT 5.5%		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$2,967,227	\$2,967,227	\$0	\$2,405,347	\$2,146,366	(\$258,981)	\$2,891,508	\$2,803,679	(\$87,829)
REVENUES	\$1,349,343	\$1,216,337	(\$133,006)	\$2,303,297	\$2,402,031	\$98,734	\$1,560,432	\$1,645,685	\$85,253
EXPEND:									
PAYROLL	\$1,475,341	\$1,557,115	\$81,774	\$1,530,811	\$1,482,543	(\$48,268)	\$1,492,856	\$1,490,845	(\$2,011)
A/P	\$435,882	\$480,083	\$44,201	\$286,325	\$262,175	(\$24,150)	\$297,993	\$332,621	\$34,628
TOTAL EXP:	\$1,911,223	\$2,037,198	\$125,975	\$1,817,136	\$1,744,718	(\$72,418)	\$1,790,849	\$1,823,466	\$32,617
ENDING BAL	\$2,405,347	\$2,146,366	(\$258,981)	\$2,891,508	\$2,803,679	(\$87,829)	\$2,661,091	\$2,625,898	(\$35,193)
CUMULATIVE:									
% REV COLLEC	6.40%	5.77%	-0.63%	17.32%	17.16%	-0.16%	24.72%	24.96%	0.24%
% EXPEND	9.10%	9.70%	0.60%	17.75%	18.01%	0.26%	26.28%	26.69%	0.41%

WOODLAND SCHOOL DISTRICT
2013-14 BUDGET VS. ACTUAL AND COMPARISON TO 2012-13

	Actual 2013-14 DECEMBER ACTUAL DECEMBER APPORT 9%				Actual 2013-14 JANUARY ACTUAL JANUARY APPORT 9%				Actual 2013-14 FEBRUARY ACTUAL FEBRUARY APPORT 9%		
	BUDGET	ACTUAL	VARIANCE		BUDGET	ACTUAL	VARIANCE		BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$2,202,729	\$2,156,948	(\$45,781)	\$	1,986,756	\$ 2,049,828	\$63,072	\$	1,846,375	\$ 1,962,463	\$116,088
REVENUES	\$1,761,044	\$1,774,883	\$13,839		\$1,768,336	\$ 1,800,355	\$32,019		\$1,943,544	\$ 1,989,803	\$46,259
EXPEND:											
PAYROLL	\$1,573,787	\$1,589,493	\$15,706		\$1,523,934	\$ 1,546,712	\$22,778		\$1,589,689	\$ 1,630,334	\$40,646
A/P	\$403,230	\$292,510	(\$110,720)		\$274,883	\$ 341,008	\$66,125		\$359,816	\$293,049	(\$66,767)
TOTAL EXP:	\$1,977,017	\$1,828,178	(\$148,839)		\$1,798,817	\$ 1,887,720	\$88,903		\$1,949,504	\$ 1,923,383	(\$26,121)
Operating Tfr		53,825		\$	(109,900.00)	\$ -					
ENDING BAL	\$1,986,756	\$2,049,828	\$63,072	\$	1,846,375	\$ 1,962,463	\$116,088		\$1,840,415	\$ 2,028,883	\$188,468
CUMULATIVE:											
% REV COLLEC	32.35%	32.77%	0.42%		40.01%	40.56%	0.56%		48.42%	49.18%	0.76%
% EXPEND	35.03%	34.94%	-0.09%		42.91%	43.21%	0.30%		51.44%	51.63%	0.19%
	Actual 2012-13 DECEMBER APPORT 9%				Actual 2012-13 JANUARY APPORT 9%				Actual 2012-13 FEBRUARY APPORT 9%		
	BUDGET	ACTUAL	VARIANCE		BUDGET	ACTUAL	VARIANCE		BUDGET	ACTUAL	VARIANCE
BEGIN BAL	\$2,661,091	\$2,625,898	(\$35,193)	\$	2,488,598	\$ 2,596,251	\$107,653	\$	1,869,001	\$ 1,860,683	(\$8,318)
REVENUES	\$1,607,891	\$1,898,496	\$290,605		\$1,614,549	\$ 1,665,448	\$50,899		\$1,811,185	\$ 1,699,107	(\$112,078)
EXPEND:											
PAYROLL	\$1,451,066	\$1,440,181	(\$10,885)		\$1,396,320	\$ 1,411,845	\$15,525		\$1,468,542	\$ 1,452,702	(\$15,840)
A/P	\$329,317	\$446,696	\$117,379		\$244,543	\$ 258,771	\$14,228		\$325,912	\$324,646	(\$1,266)
TOTAL EXP:	\$1,780,383	\$1,886,877	\$106,494		\$1,640,863	\$ 1,670,616	\$29,753		\$1,794,453	\$ 1,777,348	(\$17,105)
		(41,266)		\$	(109,900.00)	\$ -					
ENDING BAL	\$2,488,598	\$2,596,251	\$107,653	\$	2,352,384	\$ 2,591,083	\$238,699		\$1,885,733	\$ 1,782,442	(\$103,291)
CUMULATIVE:											
% REV COLLEC	32.35%	33.97%	1.62%		40.01%	41.87%	1.86%		48.42%	50.10%	1.68%
% EXPEND	34.76%	35.68%	0.92%		42.57%	43.63%	1.06%		51.19%	51.98%	0.79%

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of February, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	3,250,082	160,897.52	1,416,377.89		1,833,704.11	43.58
2000 LOCAL SUPPORT NONTAX	382,408	45,377.18	219,302.34		163,105.66	57.35
3000 STATE, GENERAL PURPOSE	12,476,446	1,104,576.77	6,426,686.08		6,049,759.92	51.51
4000 STATE, SPECIAL PURPOSE	4,346,091	523,252.86	2,285,003.17		2,061,087.83	52.58
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,989,186	91,332.06	601,987.15		1,387,198.85	30.26
7000 REVENUES FR OTH SCH DIST	1,000,280	64,191.87	404,001.21		596,278.79	40.39
8000 OTHER AGENCIES AND ASSOCIATES	0	175.00	3,975.00		3,975.00-	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 23,444,493	 1,989,803.26	 11,357,332.84		 12,087,160.16	 48.44
 <u>B. EXPENDITURES</u>						
00 Regular Instruction	11,593,248	922,796.26	5,990,757.14	4,736,394.78	865,596.08	92.53
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	2,050,457	148,717.80	993,462.15	931,481.37	125,513.48	93.88
30 Voc. Ed Instruction	669,109	53,232.70	320,980.61	227,353.67	120,274.72	82.02
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,324,513	179,307.67	702,092.15	467,475.28	154,945.57	88.30
70 Other Instructional Pgms	220,497	3,320.63	23,204.07	16,269.95	181,022.98	17.90
80 Community Services	108,306	9,326.20	55,363.89	44,066.64	8,875.47	91.81
90 Support Services	7,220,816	606,681.43	3,704,246.63	2,254,088.23	1,262,481.14	82.52
 <u>Total EXPENDITURES</u>	 23,186,946	 1,923,382.69	 11,790,106.64	 8,678,129.92	 2,718,709.44	 88.27
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 217,385	 .00	 53,825.12			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXP/OTH FIN USES(A-B-C-D)</u>	 40,162	 66,420.57	 486,598.92-		 526,760.92-	 < 1000-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 2,800,000		 2,515,483.15			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	 2,840,162		 2,028,884.23			

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of February, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	118,750	3,908.22	71,691.70		47,058.30	60.37
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	240,266	.00	240,267.00		1.00-	100.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	26,684,734	.00	.00		26,684,734.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 27,043,750	 3,908.22	 311,958.70		 26,731,791.30	 1.15
 <u>B. EXPENDITURES</u>						
10 Sites	20,000	111,184.10	1,584,988.83	88,488.62	1,653,477.45-	> 1000
20 Buildings	22,450,000	1,490,758.22	5,754,581.17	44,414,307.15	27,718,888.32-	223.47
30 Equipment	0	.00	.00	0.00	.00	0.00
40 Energy	0	85,265.71	85,265.71	0.00	85,265.71-	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	575,000	.00	19,200.00	0.00	555,800.00	3.34
90 Debt	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 23,045,000	 1,687,208.03	 7,444,035.71	 44,502,795.77	 28,901,831.48-	 225.41
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXP/OTH FIN USES(A-B-C-D)</u>	 3,998,750	 1,683,299.81-	 7,132,077.01-		 11,130,827.01-	 278.36-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 20,773,000		 19,681,402.06			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	 24,771,750		 12,549,325.05			

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of February, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	2,746,595	124,957.39	1,204,600.27		1,541,994.73	43.86
2000 Local Support Nontax	5,000	149.47	1,441.61		3,558.39	28.83
3000 State, General Purpose	0	.00	66,515.95		66,515.95-	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	107,651	.00	53,825.12		53,825.88	50.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 2,859,246	 125,106.86	 1,326,382.95		 1,532,863.05	 46.39
 <u>B. EXPENDITURES</u>						
Matured Bond Expenditures	1,726,808	.00	1,675,645.50	0.00	51,162.50	97.04
Interest On Bonds	1,393,843	.00	505,227.62	0.00	888,615.38	36.25
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 3,120,651	 .00	 2,180,873.12	 0.00	 939,777.88	 69.89
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXPENDITURES (A-B-C-D)</u>	 261,405-	 125,106.86	 854,490.17-		 593,085.17-	 226.88
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 2,520,000		 2,577,390.99			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	 2,258,595		 1,722,900.82			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of February, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES</u>						
1000 General Student Body	93,500	1,780.97	25,475.14		68,024.86	27.25
2000 Athletics	80,850	4,216.21	40,571.88		40,278.12	50.18
3000 Classes	23,500	1,220.65	10,658.46		12,841.54	45.36
4000 Clubs	165,000	6,251.33	73,656.06		91,343.94	44.64
6000 Private Moneys	6,800	154.77	1,448.47		5,351.53	21.30
<u>Total REVENUES</u>	369,650	13,623.93	151,810.01		217,839.99	41.07
<u>B. EXPENDITURES</u>						
1000 General Student Body	38,800	969.43	17,153.06	0.00	21,646.94	44.21
2000 Athletics	79,000	3,200.70	49,053.60	0.00	29,946.40	62.09
3000 Classes	24,500	1,754.99	5,568.62	0.00	18,931.38	22.73
4000 Clubs	223,350	8,085.82	90,050.76	0.00	133,299.24	40.32
6000 Private Moneys	4,000	.00	78.38	0.00	3,921.62	1.96
<u>Total EXPENDITURES</u>	369,650	14,010.94	161,904.42	0.00	207,745.58	43.80
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES</u> <u>(A-B)</u>	0	387.01-	10,094.41-		10,094.41-	0.00
<u>D. TOTAL BEGINNING FUND BALANCE</u>	163,000		185,490.31			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	163,000		175,395.90			
<u>C+D + OR - E)</u>						

**WOODLAND S. D.
HEADCOUNT REVIEW
2013-14**

Grade	BUDGET	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	MAR '14 VS FEB '14
K	146	151	152	154	155	156	155	158	3
1	171	178	180	181	180	182	181	181	0
2	142	145	148	146	149	152	148	150	2
3	175	182	179	177	177	180	181	181	0
4	158	159	163	164	166	166	167	166	-1
5	162	176	179	180	181	183	179	178	-1
6	179	178	180	180	175	174	178	177	-1
7	153	164	166	165	161	162	162	162	0
8	158	158	160	159	157	159	157	158	1
9	172	165	168	172	176	191	188	178	-10
10	196	192	196	196	189	178	175	179	4
11	155	173	179	180	176	172	176	177	1
12	120	158	159	161	181	181	181	175	-6
PUPILS	2087	2179	2209	2215	2223	2236	2228	2220	-8
YALE	38	41	43	43	42	44	44	44	0
LRA	55	58	59	57	52	52	54	49	-5
TEAM	70	67	68	85	88	89	87	90	3

Average Head Count

2216

**WOODLAND S.D.
FTE REVIEW
2013-14**

Grade	BUDGET	13-14 TO DATE AVG	DIF TO BUDGET	FINAL 12-13	DIF TO CURRENT
K	146.00	153.86	7.86	86.60	67.26
1	171.00	180.43	9.43	138.80	41.63
2	142.00	147.43	5.43	172.90	(25.47)
3	175.00	179.57	4.57	159.70	19.87
4	158.00	164.03	6.03	163.20	0.83
5	162.00	179.03	17.03	177.41	1.62
6	179.00	177.43	(1.57)	152.30	25.13
7	153.00	162.60	9.60	159.40	3.20
8	158.00	158.29	0.29	169.30	(11.01)
9	170.00	176.09	6.09	197.08	(20.99)
10	193.00	185.60	(7.40)	195.68	(10.08)
11	175.00	161.05	(13.95)	138.97	22.08
12	137.00	158.29	21.29	130.97	27.32
TOTAL FTE	2119	2183.69	64.69	2042.31	141.38

3/3/2014

NOTE: MARCH FTE

2,187.11

68.11 ABOVE BUDGET