

15-16 SUMMARY FOR ALL FUNDS

	General	Capital Projects	Debt Service	ASB Fund	Transp Vehicle
09/01/15 EST. FUND BAL	\$ 2,700,000	\$ 1,343,000	\$ 1,575,000	\$ 147,000	\$ 3,604,000
BUDGETED REVENUES	\$ 27,803,421	\$ 3,237,500	\$ 2,918,215	\$ 314,450	\$ 735,000
BUDGETED EXPENDITURES	\$ 27,921,775	\$ 4,275,000	\$ 3,175,201	\$ 311,100	\$ 2,000,000
8/31/2016 EST. FUND BAL	\$ 2,581,646	\$ 305,500	\$ 1,318,014	\$ 150,350	\$ 2,339,000

GF 2015-16 BUDGET SUMMARY

REVENUES

BUDGETED BEGINNING FUND BALANCE	\$	2,700,000
BUDGETED REVENUE/TRANSFERS IN	\$	<u>27,803,421</u>
TOTAL RESOURCES AVAILABLE	\$	<u>30,503,421</u>

EXPENDITURES/TRANSFERS

TFR TO CPF FOR KWRL/NON-VOTED DEBT PAYMENT	\$	127,651
BUDGETED EXPENDITURES	\$	<u>27,794,124</u>
BUDGETED TRANSFERS + EXPENDITURES	\$	27,921,775
BUDGETED ENDING FUND BALANCE	\$	<u><u>2,581,646</u></u>

2015-16 BUDGET HIGHLIGHTS

REVENUE INCREASES/(DECREASES)

PROPERTY TAX INCREASE	\$	324,500
APPORTIONMENT INCREASES (NEW MONEY):		
COLA/INC BENEFITS FOR FUNDED STAFF (BEA/ALE/CTE/LAP/BILINGUAL)	\$	521,075
MSOCS (INC OF \$362.00/FTE)	\$	701,600
K-3 HIGH POVERTY CLASS SIZE	\$	173,000
LEVY EQUALIZATION INCREASE	\$	103,000
SPECIAL ED (4121 REV INC FOR APPMT INC)	\$	176,000
SPECIAL ED INCR FOR INCREASE IN SPED STUDENTS	\$	96,000
SPECIAL ED INCR FOR SAFETY NET	\$	75,000
TITLE ONE PY CARRYOVER	\$	(94,000)
TRANSPORTATION ALLOCATION INCREASE	\$	380,000
DECREASE IN KRL UNFUNDED REVENUES	\$	(54,000)
DECREASE IN REV FROM ESD/OTHER DIST (PIT CREW)	\$	(34,000)
INCREASE IN TRANSFERS FROM OTHER FUNDS	\$	125,000
	\$	2,493,175

EXPENDITURE INCREASES/(DECREASES)

STAFF COSTS DUE TO RECONFIGURATION	\$	600,000
STAFF COSTS FOR NEW WHS	\$	480,000
UTILITIES/INSURANCE FOR NEW WHS	\$	200,000
CERTIFICATED COLA 3%)	\$	272,000
CLASSIFIED COLA (3%)	\$	150,000
CLASSIFIED NEGOTIATED SALARY INCREASES	\$	65,000
CLASSIFIED NON-REP SAL/BEN INCREASE	\$	180,000
RETIREMENT INCREASE FOR EMPLOYEES	\$	390,000
CURRICULUM ADOPTION INCREASE	\$	63,000
TECHNOLOGY DECREASE	\$	(25,000)
ATTORNEY'S FEES BUDGET INCREASE	\$	45,000
PAYMENT TO DISTRICTS FOR SPED PROGRAMS INCREASE	\$	129,000
TITLE ONE PROGRAM DECREASE	\$	(92,000)
CONTINGENCY	\$	125,000
	\$	2,582,000

OTHER INFORMATION

SLIGHT ENROLLMENT DECREASE (2141 TO 2135)	-0.3%
APPORTIONMENT INCREASE	10.5%

STAFFING CHANGES - SEE FTE COMPARISON FOR DETAILS

CERTIFICATED STAFF INCREASE	4.89
CLASSIFIED STAFF INCREASE	23.37

ALTERNATIVE LEARNING PROGRAM PROFIT/LOSS

TEAM HIGH (\$504,640 REV/\$241,000 EXP)	\$263,640
LEWIS RIVER ACADEMY (\$365,864 REV/\$205,000 EXP)	\$160,864

09-10 THROUGH 15-16 ENROLLMENT HISTORY

GRADE LEVEL	09-10 MAY	10-11 MAY	11-12 JUNE	12-13 JUNE	13-14 JUNE	14-15 JUNE	15-16 BUDGET
Kindergarten	68.50	78.00	69.50	89.00	154.50	145.00	144.00
1st	138.00	153.00	172.00	137.00	181.00	150.24	144.00
2nd	179.00	144.00	151.00	177.00	150.00	178.00	150.00
3rd	138.00	175.00	161.00	157.00	181.00	145.04	180.00
4th	144.00	154.00	179.00	165.00	169.60	176.00	151.00
5th	155.00	153.00	147.00	171.00	174.60	169.04	176.00
6th	160.00	156.16	158.00	154.00	177.00	165.00	160.00
7th	178.50	162.20	162.79	155.00	166.60	153.60	165.00
8th	168.17	179.00	167.50	168.20	157.88	166.00	153.00
9th	190.42	176.36	193.00	194.80	179.80	162.40	168.00
10th	181.19	185.00	174.40	183.80	175.20	157.55	160.00
11th	139.08	137.60	118.95	141.00	161.10	106.52	140.00
12th	142.74	140.95	134.65	133.45	155.55	119.90	106.00
Total BEA	1,982.60	1,994.27	1,988.79	2,026.25	2,183.83	1,994.29	1,997.00
Total Alternative						138.51	138.00
Total BEA/Alt						2,132.80	2,135.00
Running Start	32.54	32.10	40.80	40.00	45.70	56.53	40.00
Total w/RS	2,015.14	2,026.37	2,029.59	2,066.25	2,229.53	2,189.33	2,175.00

FTE COMPARISON - 15-16 BUDGET AND 14-15 BUDGET

CERT/ADMIN STAFFING

<u>PROGRAM</u>	<u>BUDGETED</u> <u>14-15</u>	<u>BUDGETED</u> <u>15-16</u>	<u>DIFFERENCE</u>	
BASIC ED	109.13	112.15	3.02	1
ALTERNATIVE ED	4.15	3.95	(0.20)	
SPECIAL ED	15.40	19.32	3.92	2
CTE - WHS	3.55	3.65	0.10	
CTE - WMS	1.15	1.25	0.10	
TITLE ONE	4.00	2.60	(1.40)	3
LAP	2.40	1.10	(1.30)	3
STATE BILINGUAL	0.35	1.00	0.65	
HIGHLY CAPABLE	0.20	0.20	-	
DISTRICTWIDE SUPPORT	1.00	1.00	-	
TOTAL CERTIFICATED/ADMIN STAFF	141.33	146.22	4.89	

CLASSIFIED STAFFING

<u>PROGRAM</u>	<u>BUDGETED</u> <u>14-15</u>	<u>BUDGETED</u> <u>15-16</u>	<u>DIFFERENCE</u>	
BASIC ED	23.29	25.93	2.64	4
ALTERNATIVE ED	0.86	0.84	(0.02)	
SPECIAL ED	15.81	20.36	4.55	5
CTE	0.56	0.60	0.04	
TITLE ONE	1.78	3.63	1.85	6
LAP	4.66	7.06	2.41	6
STATE BILINGUAL	2.36	1.79	(0.57)	
DAYCARE	1.98	1.95	(0.03)	
SUPT/BUSINESS/HR/COMMUNICATIONS	4.82	5.61	0.80	7
GROUND/CUSTODIAL/MAINTENANCE	17.84	23.25	5.40	8
TECHNOLOGY	4.00	4.00	-	
FOOD SERVICE	6.27	7.79	1.52	8
TRANSPORTATION/ADMIN	4.89	5.00	0.11	
TRANSPORTATION/DRIVERS	32.33	37.37	5.04	9
TRANSPORTATION/MECHANICS	4.43	4.06	(0.37)	
TOTAL CLASSIFIED STAFF	125.86	149.23	23.37	

CERTIFICATED

- 1 Increase in Basic Ed represents additional need for specialists in grades K-8, as a result of reconfiguration.
- 2 Increase of 2.0 due to needing duplicate programs at K-4 (2 buildings) and increase of 1 resource room teacher at WMS and new SLP which was posted most of last year and we finally found someone and hired for 15-16.
- 3 Legislative changes and reconfiguration changing how we use LAP and Title One and the buildings which receive the funds. Switch from using certificated staff to using classified.

CLASSIFIED

- 4 Basic Ed increases due to reconfiguration and changing programs at the K-8 grades. Some of increase caused by increased staff for ELL program, but not enough funding to cover in ELL, so the staff are charged to Basic Ed.
- 5 Large increase due to need for increased and duplicate programs in multiple building due reconfiguration.
- 6 Legislative changes and reconfiguration changing how we use LAP and Title One and the buildings which receive the funds. Switch from using certificated staff to using classified.
- 7 Increase due to added communications position.
- 8 Increases due to needing grounds, maintenance, custodial and kitchen staff for new WHS.
- 9 Increases due to increased route time in Woodland for adding drop at new WHS and increases due to Ridgefield and LaCenter adding afternoon activity buses to take students home.

PROJECTED SOURCES AND USES FOR 15-16 BUDGET

	BUDGTD 15-16 FUNDING	BUDGTD 15-16 EXPENDITURES	Levy/Misc Revenue Req'd to Fund Pgms
	<u>DOLLARS</u>	<u>DOLLARS</u>	
Apportionment/BEA/CTE/DWS	13,742,655	17,904,127	(4,161,472)
Subtract Sped Appmt	(326,707)		
TOTAL BEA/CTE/DWS	13,415,948		
Forest/PY Adj	-		-
TOTAL APPORTIONMENT	13,415,948	17,904,127	(4,161,472)
STATE/FEDERAL FUNDED PROGRAMS			
State/Local Special Ed	2,111,775	2,786,990	(675,215)
Federal Special Ed	374,258	362,574	11,684
Fed'l Vocational Ed	17,803	17,803	-
Learning Assistance	511,194	482,944	28,250
Title 1	560,805	544,389	16,416
Other State Grants	98,740	101,615	(2,875)
Bilingual	182,899	176,974	5,925
Highly Capable	21,645	24,986	(3,341)
Title II	55,000	55,040	(40)
Other Federal Programs	431,051	422,600	8,451
State Forests	0	0	-
Federal Forest	0	0	-
E-Rate	30,624	0	30,624
To/From Transp-KWRL	3,818,848	3,934,551	(115,703)
Operating Transfers In/Out	125,000	127,651	(2,651)
STATE/FED'L FUNDED PGMS	8,339,642	9,038,117	(698,475)
PROGRAMS GENERATING LOCAL REVENUE			
Daycare/Facilities	111,200	112,360	(1,160)
Food Services	761,918	847,171	(85,253)
LEVY/LEVY EQUALIZATION	4,829,513		4,829,513
MISC REVENUES			
Tuition/Gifts/Fines	81,200	20,000	61,200
Inv Earnings	2,000		2,000
Rentals	0		-
Local Non-Tax	29,000		29,000
Insurance Recoveries	5,000		5,000
KRL Ft/Ext	209,000		209,000
Non-High	19,000		19,000
TOTALS	27,803,421	27,921,775	(118,354)
FUND BALANCE 9/1/15	2,400,000		
PROJ REVENUES	27,803,421		
PROJ EXPENDITURES	(27,921,775)		
PROJ FUND BAL 8/31/16	2,281,646		
PROJ INC/(DEC) IN FB	(118,354)		

2014-2015	14-15 BDGT	15-16 BDGT	DOLLAR	PERCENT	
ACTUAL AVG FTE 2152	REVENUES	REVENUES	VARIANCE	VARIANCE	
AVG FTE	2141	2135			
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$3,587,708	\$3,912,315	\$324,607	9%	1
MISC TUITION & FEES	\$42,000	\$40,700	(\$1,300)	-3%	
DAYCARE/FAC USE	\$102,200	\$111,200	\$9,000	9%	2
FOOD SERVICE FEES	\$179,149	\$226,171	\$47,022	26%	3
INVESTMENT EARNINGS	\$3,500	\$2,000	(\$1,500)	-43%	
FINES & DAMAGES	\$500	\$500	\$0	0%	
GIFTS/DONATIONS	\$20,000	\$40,000	\$20,000	100%	
MISC OTHER	\$26,000	\$34,000	\$8,000	31%	4
TOTAL LOCAL MONIES	\$3,961,057	\$4,366,886	\$405,829	10%	
STATE MONIES:					
APPORTIONMENT	\$12,143,682	\$13,415,948	\$1,272,266	10%	5
BEA ALLOC TO SPECIAL ED	\$284,384	\$326,707	\$42,323	15%	5
LEVY EQUALIZATION	\$814,333	\$917,198	\$102,865	13%	6
SPECIAL ED	\$1,362,977	\$1,708,250	\$345,273	25%	7
LAP	\$499,386	\$511,194	\$11,808	2%	
MISC STATE	\$104,104	\$98,740	(\$5,364)	-5%	
BILINGUAL EDUCATION	\$115,853	\$182,899	\$67,046	58%	8
HIGHLY CAPABLE	\$20,674	\$21,645	\$971	5%	
FOOD SERVICES	\$8,693	\$8,276	(\$417)	-5%	
KWRL	\$3,085,000	\$3,465,000	\$380,000	12%	9
TOTAL STATE MONIES	\$18,439,086	\$20,655,857	\$2,216,771	12%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$400,000	\$400,000	\$0	0%	
TITLE II - SCHOOL IMP	\$53,500	\$55,000	\$1,500	3%	
FEDERAL SPECIAL ED	\$373,968	\$374,258	\$290	0%	
VOC ED	\$17,803	\$17,803	\$0	0%	
TITLE ONE	\$655,136	\$560,805	(\$94,331)	-14%	10
TITLE III - LEP	\$21,570	\$23,051	\$1,481	7%	
FOOD SERVICES	\$534,187	\$479,560	(\$54,627)	-10%	11
E-RATE	\$21,000	\$30,624	\$9,624	46%	
USDA COMMODITIES	\$45,644	\$47,911	\$2,267	5%	
TOTAL FEDERAL MONIES	\$2,122,808	\$1,989,012	(\$133,796)	-6.3%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$617,119	\$562,848	(\$54,271)	-9%	
FROM THE ESD	\$119,453	\$84,818	(\$34,635)	-29%	12
NON-HIGH(GREEN MTN)	\$15,000	\$19,000	\$4,000	27%	13
TOTAL FROM OTHER DISTRICTS	\$751,572	\$666,666	(\$84,906)	-11%	
TOTAL TRANSFERS FROM OTHER FUNDS	\$0	\$125,000	\$125,000	100%	14
TOTAL DISTRICT REVENUE	\$25,274,523	\$27,803,421	\$2,528,898		

% INCREASE - BUDGETED REVENUE FROM 2014-15 TO 2015-16 10.0%

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:

- 1 Full year with new higher levy to support new high school.
- 2 Enrollment has continued to increase over the past year. The budgeted revenue is more in line with 14-15 actual.
- 3 Participation increase in paid lunches expected due to new WHS/Reconfiguration.
- 4 Significant increase expected in pcard rebate and erate.
- 5 There are many reasons for the increased apportionment. See the Highlights page for more detail.
- 6 Increase to LEA due to legislative changes.
- 7 Large increase due to increase of 16 students over 14-15 budget, increased Safety Net budgeted and legislative increases to cover COLA's and increased retirement and benefit rates.
- 8 Underbudgeted in 14-15. Actual revenues were closer to \$165,000, so 15-16 budget is actually more in line with actual. Increases for more students budgeted and to cover COLA's and increased retirement and benefit rates.
- 9 Underbudgeted in 14-15. Actual revenues were closer to \$3,365,000. 15-16 percentage increase is only 3%.
- 10 14-15 budget included a large carryover from 13-14, so it was inflated, appearing to decrease in 15-16. The allocations for 14-15 and 15-16 are actually almost the same.
- 11 Free/reduced rate has decreased considerably in the past couple of years. Expect increase participation for next year, but higher percentage to be paid meals.
- 12 Represents amounts from ESD/Hockinson SD for Partners in Transition program. The total number of students decreased from 6 students from ESD/Hockinson last year to only 3 for 15-16.
- 13 The number of students from Grene Mountain has increased and we expect 6 new freshmen in 15-16.
- 14 Transfer of State Forest Funds from DSF, through CPF to cover software licensing. Used to help balance the budget.

REVENUE BY CATEGORY	14-15 BUDGET REVENUES	15-16 BUDGET REVENUES	VARIANCE	% INC/ DEC)
LOCAL TAXES	3,587,708	3,912,315	324,607	9.0%
LOCAL, NON-TAX	373,349	454,571	81,222	21.8%
STATE, GENERAL PURPOSE	12,958,015	14,333,146	1,375,131	10.6%
STATE, SPECIAL PURPOSE	5,481,071	6,322,711	841,640	15.4%
FEDERAL, SPECIAL PURPOSE	2,122,808	1,989,012	(133,796)	-6.3%
REVENUE FROM OTH DIST/ENT	751,572	666,666	(84,906)	-11.3%
TOTAL REVENUES	\$ 25,274,523	\$ 27,678,421	\$ 2,403,898	9.5%

EXPENDITURE BY OBJECT	14-15 BUDGET EXPENDITURES	15-16 BUDGET EXPENDITURES	VARIANCE	
CERTIFICATED SALARIES	9,176,444	9,535,229	358,785	3.9%
CLASSIFIED SALARIES	5,074,217	6,153,104	1,078,887	21.3% 1
EMPLOYEE BENEFITS	6,117,373	7,088,343	970,970	15.9% 2
SUPPLIES & MATERIALS	1,636,003	1,638,542	2,539	0.2%
CONTRACTUAL SERVICES	3,020,984	3,306,659	285,675	9.5%
TRAVEL	30,850	38,250	7,400	24.0%
CAPITAL OUTLAY	41,000	34,000	(7,000)	-17.1%
TFR FOR BUS/DEBT/CPF SINKIN	177,651	127,651	(50,000)	-28.1% 3
TOTAL EXPENDITURES	\$ 25,274,522	\$ 27,921,778	\$ 2,647,256	10.5%

EXPENDITURE BY ACTIVITY				
BOARD OF DIRECTORS	85,591.00	134,150.00	48,559.00	56.7% 4
SUPERINTENDENT'S OFFICE	274,026.00	283,450.00	9,424.00	3.4%
BUSINESS OFFICE	316,662.00	315,389.00	(1,273.00)	-0.4%
HUMAN RESOURCES	69,608.00	98,119.00	28,511.00	41.0% 5
COMMUNICATIONS	19,800.00	66,482.00	46,682.00	235.8% 5
SUPERVISION/CURRICULUM	608,958.00	613,458.00	4,500.00	0.7%
MEDIA/LEARNING RES	228,692.00	228,440.00	(252.00)	-0.1%
PRINCIPAL'S OFFICE	1,372,360.00	1,485,552.00	113,192.00	8.2%
GUIDANCE - COUNSELING	442,474.00	457,601.00	15,127.00	3.4%
SAFETY	18,577.00	28,309.00	9,732.00	52.4%
HEALTH/PSYCH	607,655.00	738,163.00	130,508.00	21.5% 6
TEACHING	12,804,619.00	13,996,768.00	1,192,149.00	9.3%
EXTRACURRICULAR	437,944.00	453,779.00	15,835.00	3.6%
PTYMT TO OTHER DISTRICTS	156,219.00	285,206.00	128,987.00	82.6% 7
INSTRUCTIONAL PROF DEV	404,119.00	312,177.00	(91,942.00)	-22.8%
INSTRUCTIONAL TECHNOLOGY	121,831.00	89,500.00	(32,331.00)	-26.5% 8
CURRICULUM	164,050.00	227,539.00	63,489.00	38.7%
FOOD SERVICE - SUPERVISION	8,484.00	8,812.00	328.00	3.9%
FOOD SERVICE - FOOD	45,644.00	45,644.00	-	0.0%
FOOD SERVICE OPERATIONS	716,183.00	795,225.00	79,042.00	11.0% 9
KWRL ADMINISTRATION	506,031.00	492,639.00	(13,392.00)	-2.6%
OPERATING BUSES	2,775,631.00	3,079,364.00	303,733.00	10.9%
MAINT OF SCHOOL BUSES	465,334.00	474,823.00	9,489.00	2.0%
TRANSPORTATION - INSURANCE	109,000.00	94,400.00	(14,600.00)	-13.4%
TRANSPORTATION TRANSFER	(197,162.00)	(206,675.00)	(9,513.00)	4.8%
GROUPS CARE/MAINT	142,939.00	158,371.00	15,432.00	10.8% 9
OPERATION OF PLANT	973,565.00	1,397,449.00	423,884.00	43.5% 9
MAINT OF PLANT	290,816.00	243,173.00	(47,643.00)	-16.4% 10
UTILITIES/SECURITY/INSURANCE	584,500.00	816,000.00	231,500.00	39.6% 9
INFORMATION SYSTEMS	392,721.00	431,820.00	39,099.00	10.0%
PRINTING	103,000.00	97,000.00	(6,000.00)	-5.8%
MOTOR POOL	47,000.00	52,000.00	5,000.00	10.6%
TRANSFER TO CPF/DSF	177,651.00	127,651.00	(50,000.00)	-28.1%
TOTAL EXPENDITURES	\$ 25,274,522.00	\$ 27,921,778.00	\$ 2,647,256.00	10.5%

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES, NOT IDENTIFIED ON THE DETAILED REVENUE COMPARISON AND DETAILED EXPENDITURE COMPARISON:

- 1 Increase due to COLA, large number of classified positions to support reconfiguration and new WHS.
- 2 Increase due to increased positions and large increase to district retirement contribution rates.
- 3 No bus payment due until 17-18, since paid for PPL up front.
- 4 Increased attorney's fees.
- 5 Increased expenditures to improve district communication program.
- 6 COLA and addition of SLP position.
- 7 Increase in special education students attending specialized programs at other school districts.
- 8 14-15 budget included additional \$50,000 to provide labs specifically to prepare for online testing.
- 9 Increases due to opening of new WHS.
- 10 14-15 budget included full time HVAC technician. This was filled with a half time position.

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	27,803,421	314,450	2,918,215	3,237,500	735,000
Total Appropriation (Expenditures)	27,794,129	311,100	3,050,201	4,150,000	2,000,000
Other Financing Uses--Transfers Out (G.L. 536)	127,651	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	-118,359	3,350	-256,986	-1,037,500	-1,265,000
Beginning Total Fund Balance	2,700,000	147,000	1,575,000	1,343,000	3,604,000
Ending Total Fund Balance	2,581,641	150,350	1,318,014	305,500	2,339,000
SECTION B: EXCESS LEVIES FOR 2016 COLLECTION					
Excess levies approved by voters for 2016 collection	3,950,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2016 collection after rollback	3,950,000	XXXX	2,900,000	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 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,232.48		2,184.00		2,175.00	
FTE Certificated Employees	136.414		141.326		146.217	
FTE Classified Employees	110.763		125.859		149.216	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	23,832,011		25,274,523		27,803,421	
Total Expenditures	23,344,193		25,096,871		27,794,129	
Total Beginning Fund Balance	2,515,483		2,800,000		2,700,000	
Total Ending Fund Balance	2,785,917		2,800,001		2,581,641	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	11,574,573	49.58	12,381,828	49.34	13,218,362	47.56
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	2,065,398	8.85	2,409,570	9.60	3,150,139	11.33
Vocational Instruction	614,451	2.63	598,179	2.38	624,415	2.25
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,439,179	6.17	1,430,801	5.70	1,377,986	4.96
Other Instructional Programs	44,063	0.19	441,767	1.76	424,986	1.53
Community Services	128,181	0.55	105,353	0.42	120,606	0.43
Support Services	7,478,346	32.04	7,729,373	30.80	8,877,635	31.94
Total - Program Groups	23,344,193	100.00	25,096,871	100.00	27,794,129	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	12,367,626	52.98	13,398,782	53.39	14,735,755	53.02
Teaching Support	1,720,451	7.37	1,987,398	7.92	2,081,729	7.49
Other Supportive Activities	6,252,774	26.79	6,358,497	25.34	7,293,688	26.24
Building Administration	1,225,678	5.25	1,372,360	5.47	1,485,552	5.34
Central Administration	1,777,665	7.62	1,979,834	7.89	2,197,405	7.91
Total - Activity Groups	23,344,193	100.00	25,096,871	100.00	27,794,129	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	8,816,758	37.77	9,176,444	36.56	9,535,230	34.31
Classified Salaries	4,833,924	20.71	5,074,217	20.22	6,153,104	22.14

Woodland School District No.404

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
Employee Benefits and Payroll Taxes	5,502,939	23.57	6,117,373	24.38	7,088,344	25.50
Supplies, Instructional Resources and Noncapitalized Items	1,535,201	6.58	1,636,003	6.52	1,638,542	5.90
Purchased Services	2,529,863	10.84	3,020,984	12.04	3,306,659	11.90
Travel	40,912	0.18	30,850	0.12	38,250	0.14
Capital Outlay	84,597	0.36	41,000	0.16	34,000	0.12
Total - Objects	23,344,193	100.00	25,096,871	100.00	27,794,129	100.00

Woodland School District No.404

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2013-2014	Budget 2/ 2014-2015	Budget 3/ 2015-2016
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	153.80	157.00	144.00
2. Grade 1	178.70	155.00	144.00
3. Grade 2	141.40	179.00	150.00
4. Grade 3	177.90	141.00	180.00
5. Grade 4	164.10	177.00	151.00
6. Grade 5	171.52	162.00	176.00
7. Grade 6	172.40	172.00	160.00
8. Grade 7	157.56	171.00	165.00
9. Grade 8	152.46	153.00	153.00
10. Grade 9	164.58	150.00	168.00
11. Grade 10	160.52	160.00	160.00
12. Grade 11 (excluding Running Start)	129.84	115.00	140.00
13. Grade 12 (excluding Running Start)	124.38	119.00	106.00
14. SUBTOTAL	2,049.16	2,011.00	1,997.00
15. Running Start	49.29	43.00	40.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	134.03	130.00	138.00
18. TOTAL K-12	2,232.48	2,184.00	2,175.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	136.414	141.326	146.217
2. General Fund FTE Classified Employees /4	110.763	125.859	149.216

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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	132,465	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 Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	750,000	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	106,468	150,000	0
G.L.890 Unassigned Fund Balance	1,483,101	2,650,000	2,700,000
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
F. TOTAL BEGINNING FUND BALANCE	2,515,483	2,800,000	2,700,000
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	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	13,000	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	106,817	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 Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	127,500	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	108,397	150,000	0
G.L.890 Unassigned Fund Balance	2,430,202	2,650,001	2,581,641
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,785,917	2,800,001	2,581,641

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

- 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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
LOCAL TAXES			
1100 Local Property Tax	3,127,696	3,439,936	3,730,860
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	667	0	0
1500 Timber Excise Tax	168,543	147,772	181,455
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,296,906	3,587,708	3,912,315
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	41,337	42,000	40,700
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill 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	10,012	7,200	7,200
2188 Childcare Tuitions and Fees	98,163	73,500	88,000
2200 Sales of Goods, Supplies, and Services, Unassigned	33,935	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	290	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	170,771	179,149	226,171
2300 Investment Earnings	1,963	3,500	2,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	15,056	22,500	40,000
2600 Fines and Damages	489	500	500
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	4,533	5,000	5,000
2900 Local Support Nontax, Unassigned	27,220	21,000	31,000
2910 E-Rate	22,068	21,000	30,624
2000 TOTAL LOCAL SUPPORT NONTAX	425,838	375,349	471,195
STATE, GENERAL PURPOSE			
3100 Apportionment	11,677,210	12,143,682	13,415,948

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
3121 Special Education--General Apportionment	273,373	284,384	326,707
3300 Local Effort Assistance	626,275	814,333	917,198
3600 State Forests	187,855	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	12,764,714	13,242,399	14,659,853
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	57,571
4121 Special Education	1,162,198	1,287,992	1,642,679
4122 Special Ed-Infants and Toddlers-State	58,145	57,985	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	440,540	499,386	511,194
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	92,704	104,104	98,740
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	141,038	115,853	182,899
4174 Highly Capable	21,306	20,674	21,645
4188 Childcare	0	0	0
4198 School Food Services	12,779	8,693	8,276
4199 Transportation--Operations	2,700,139	3,085,000	3,465,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	7,083	7,000	4,000
4322 Special Education-Infants and Toddlers-State	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 Childcare--Other State Agencies	20,876	19,000	16,000
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	4,656,809	5,205,687	6,008,004
FEDERAL, GENERAL PURPOSE			
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

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	9,834	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	9,834	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	400,000	400,000
6111 Federal Stimulus--Title I	0	0	XXXXX
6112 Federal Stimulus--School Improvement	0	0	XXXXX
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6114 Federal Stimulus--IDEA	0	0	XXXXX
6118 Federal Stimulus--Competitive Grants	0	0	XXXXX
6119 Federal Stimulus--Other	0	0	XXXXX
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	366,849	373,968	374,258
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	17,803	17,803	17,803
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	621,026	655,136	560,805
6152 School Improve, Fed Other Title Grants under ESEA, Fed	58,769	53,500	55,000
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)	23,623	21,570	23,051
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 Childcare	0	0	0
6189 Other Community Services	8,695	0	0
6198 School Food Services	489,104	534,187	479,560
6199 Transportation--Operations	0	0	0

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	XXXXX
6212 Federal Stimulus--School Improvement	0	0	XXXXX
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6214 Federal Stimulus--IDEA	0	0	XXXXX
6218 Federal Stimulus--Competitive Grants	0	0	XXXXX
6219 Federal Stimulus--Other	0	0	XXXXX
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill 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 Childcare	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	15,223	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Stimulus--Title I	0	0	XXXXX
6312 Federal Stimulus--School Improvement	0	0	XXXXX
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6314 Federal Stimulus--IDEA	0	0	XXXXX
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	XXXXX
6321 Special Education--Medicaid Reimbursement	16,736	10,000	4,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	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 Programs	0	0	0
6388 Childcare	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	48,773	45,644	47,911
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,666,601	2,111,808	1,962,388
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	5,702	0	0
7121 Special Education	163,026	119,453	84,818
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	805,855	577,119	520,848
7301 Nonhigh Participation	13,029	15,000	19,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	987,611	711,572	624,666
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	40,000	40,000
8200 Private Foundations	23,700	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	23,700	40,000	40,000
OTHER FINANCING SOURCES			
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	0	0	125,000
9000 TOTAL OTHER FINANCING SOURCES	0	0	125,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,832,011	25,274,523	27,803,421

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REGULAR INSTRUCTION			
01 Basic Education	11,080,283	11,878,747	12,787,868
02 Alternative Learning Experience	494,290	503,081	430,494
03 Basic Education - Dropout Reengagement	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	11,574,573	12,381,828	13,218,362
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	0	XXXXX
12 Federal Stimulus - School Improvement	0	0	XXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	XXXXX
14 Federal Stimulus - IDEA	0	0	XXXXX
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	0	XXXXX
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,652,509	1,996,924	2,737,565
22 Special Education, Infants and Toddlers, State	51,413	49,000	50,000
24 Special Education, Supplemental, Federal	361,476	363,646	362,574
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,065,398	2,409,570	3,150,139
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	461,408	465,739	478,406
34 Middle School Career and Technical Education, State	135,240	114,637	128,206
38 Vocational, Federal	17,803	17,803	17,803
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	614,451	598,179	624,415
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	606,269	637,220	516,279
52 Other Title Grants Under ESEA - Federal	57,397	XXXXX	XXXXX

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
(0) Debit Transfers	233,018	XXXXX	197,162	XXXXX	206,675	XXXXX
(1) Credit Transfers	-233,018	XXXXX	-197,162	XXXXX	-206,675	XXXXX
(2) Certificated Salaries	8,816,758	37.77	9,176,444	36.56	9,535,230	34.31
(3) Classified Salaries	4,833,924	20.71	5,074,217	20.22	6,153,104	22.14
(4) Employee Benefits and Payroll Taxes	5,502,939	23.57	6,117,373	24.38	7,088,344	25.50
(5) Supplies and Materials	1,535,201	6.58	1,636,003	6.52	1,638,542	5.90
(7) Purchased Services	2,529,863	10.84	3,020,984	12.04	3,306,659	11.90
(8) Travel	40,912	0.18	30,850	0.12	38,250	0.14
(9) Capital Outlay	84,597	0.36	41,000	0.16	34,000	0.12
TOTAL EXPENDITURES	23,344,193	100.00	25,096,871	100.00	27,794,129	100.00

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	11,921,294	51.07	12,804,619	51.02	13,996,770	50.36
28 Extracur	403,015	1.73	437,944	1.75	453,779	1.63
29 Pmt to SD	43,317	0.19	156,219	0.62	285,206	1.03
TOTAL TEACHING ACTIVITIES	12,367,626	52.98	13,398,782	53.39	14,735,755	53.02
TEACHING SUPPORT						
22 Lrn Resrc	237,773	1.02	228,692	0.91	228,440	0.82
24 Guid/Coun	454,978	1.95	442,474	1.76	457,601	1.65
25 Pupil M/S	24,699	0.11	18,577	0.07	28,309	0.10
26 Health	543,417	2.33	607,655	2.42	738,163	2.66
31 InstProDev	293,259	1.26	404,119	1.61	312,177	1.12
32 Inst Tech	166,326	0.71	121,831	0.49	89,500	0.32
33 Curriculum	XXXXX	XXXXX	164,050	0.65	227,539	0.82
TOTAL TEACHING SUPPORT	1,720,451	7.37	1,987,398	7.92	2,081,729	7.49
OTHER SUPPORT ACTIVITIES						
42 Food	51,272	0.22	45,644	0.18	45,644	0.16
44 Operation	680,207	2.91	716,183	2.85	795,225	2.86
49 Transfers	-9,068	-0.04	0	0.00	0	0.00
52 Operation	2,699,936	11.57	2,775,631	11.06	3,079,364	11.08
53 Maintnce	462,639	1.98	465,334	1.85	474,823	1.71
56 Insurance	103,802	0.44	109,000	0.43	94,400	0.34
59 Transfers	-223,659	-0.96	-197,162	-0.79	-206,675	-0.74
62 Grnd Mnt	95,488	0.41	142,939	0.57	158,371	0.57
63 Oper Bldg	799,545	3.43	882,891	3.52	1,212,543	4.36
64 Maintnce	442,196	1.89	290,816	1.16	243,173	0.87
65 Utilities	485,934	2.08	430,000	1.71	628,000	2.26
67 Bldg Secu	26,805	0.11	18,000	0.07	18,000	0.06
68 Insurance	117,205	0.50	136,500	0.54	170,000	0.61
72 Info Sys	383,709	1.64	392,721	1.56	431,820	1.55
73 Printing	100,850	0.43	103,000	0.41	97,000	0.35
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	35,912	0.15	47,000	0.19	52,000	0.19
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,252,774	26.79	6,358,497	25.34	7,293,688	26.24
UNIT ADMINISTRATION						
23 Princ Off	1,225,678	5.25	1,372,360	5.47	1,485,552	5.34
TOTAL UNIT ADMINISTRATION	1,225,678	5.25	1,372,360	5.47	1,485,552	5.34
CENTRAL ADMINISTRATION						
11 Bd of Dir	91,644	0.39	85,591	0.34	134,150	0.48
12 Supt Off	261,833	1.12	274,026	1.09	283,450	1.02
13 Busns Off	306,197	1.31	316,662	1.26	315,389	1.13
14 HR	45,140	0.19	69,608	0.28	98,119	0.35
15 Pblc Rltn	13,500	0.06	19,800	0.08	66,482	0.24
21 Supv Inst	542,143	2.32	608,958	2.43	613,458	2.21
41 Supervisn	12,207	0.05	8,484	0.03	8,812	0.03
51 Supervisn	423,690	1.81	506,031	2.02	492,639	1.77
61 Supv Bldg	81,311	0.35	90,674	0.36	184,906	0.67
TOTAL CENTRAL ADMINISTRATION	1,777,665	7.62	1,979,834	7.89	2,197,405	7.91
TOTAL EXPENDITURES	23,344,193	100.00	25,096,871	100.00	27,794,129	100.00

Woodland School District No.404

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES			
100 General Student Body	30,890	91,500	77,500
200 Athletics	56,970	74,350	57,350
300 Classes	22,588	29,500	26,500
400 Clubs	162,655	133,450	146,000
600 Private Moneys	1,850	6,800	7,100
A. TOTAL REVENUES	274,953	335,600	314,450
EXPENDITURES			
100 General Student Body	26,201	36,800	35,800
200 Athletics	76,184	81,500	76,750
300 Classes	18,513	27,500	32,800
400 Clubs	185,500	194,300	161,500
600 Private Moneys	1,000	4,000	4,250
B. TOTAL EXPENDITURES	307,399	344,100	311,100
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-32,445	-8,500	3,350
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	185,490	133,255	147,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,555	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
D. TOTAL BEGINNING FUND BALANCE	187,045	133,255	147,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	154,600	124,755	150,350
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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	154,600	124,755	150,350

Woodland School District No.404
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,746,108	2,729,050	2,758,064
2000 Local Nontax Support	2,454	2,500	2,500
3000 State, General Purpose	160,508	50,000	50,000
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	430,936	107,651	107,651
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,340,006	2,889,201	2,918,215
EXPENDITURES			
Matured Bond Expenditures	1,726,808	1,868,895	971,026
Interest on Bonds	1,548,855	2,133,507	2,079,175
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,275,663	4,002,402	3,050,201
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	125,000
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	64,343	-1,113,201	-256,986
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,577,391	2,341,000	1,300,000
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	341,000	275,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,577,391	2,682,000	1,575,000
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.830 Restricted for Debt Service	2,641,734	2,341,000	1,300,000
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	0	18,014

Woodland School District No.404

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.890 Unassigned Fund Balance	0	-772,201	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,641,734	1,568,799	1,318,014

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

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	131,477	85,500	92,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	11,500,000	3,000,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	595,715	426,304	0
8000 Revenues from Other Entities	46,085	0	0
9000 Other Financing Sources	27,181,613	70,000	145,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	27,954,890	12,081,804	3,237,500
EXPENDITURES			
10 Sites	1,862,010	0	0
20 Buildings	27,018,416	32,650,000	3,750,000
30 Equipment	28,698	750,000	400,000
40 Energy	85,266	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	178,680	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	29,173,070	33,400,000	4,150,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	125,000
D. OTHER FINANCING USES (G.L.535) 2/	58,199	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,276,380	-21,318,196	-1,037,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	19,001,803	21,080,000	1,343,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

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

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	508,972	0	0
G.L.866 Restricted from Impact Fee Proceeds	147,393	250,000	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	23,234	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	19,681,402	21,330,000	1,343,000
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 Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	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	18,170,015	21,080,000	1,343,000
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	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	235,007	250,000	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	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	-21,318,196	-1,037,500
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	18,405,023	11,804	305,500

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.

3/ Line H must be equal to or greater than all restricted fund balances.

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

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	3,740	5,000	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	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	717,901	685,000	730,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	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	34,008	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)	755,649	690,000	735,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

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

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	755,649	690,000	735,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,120,015	2,000,000	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	XXXXX	0	0
D. TOTAL EXPENDITURES	1,120,015	2,000,000	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)	-364,366	-1,310,000	-1,265,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	4,040,783	0	0
G.L.819 Restricted for Fund Purposes	0	4,019,287	3,604,000
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	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	4,040,783	4,019,287	3,604,000
I. 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.819 Restricted for Fund Purposes	3,676,417	4,019,287	3,604,000
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	0	0
G.L.890 Unassigned Fund Balance	0	0	0

Woodland School District No.404

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	3,676,417	2,709,287	2,339,000

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.