

Budget Performance Update - General Fund

Fund summary basis: General Fund (GL Codes 531-539 and 961-969 Removed)

Month of April (fiscal year 2025):

- ↑ Total MTD Revenues: \$6,294,543; over plan* (favorable) by +\$1,469,659
- ↓ Total MTD Expenditures: \$3,846,583; under plan (favorable) by -\$51,806

Fiscal year to date (September-April):

↑ Total YTD Revenues: \$30,897,348 (65.3% of annual budget compared to 67.4% prior YTD); over plan (favorable) year-to-date (YTD) by +\$333,227

- ↓ 1000 Local Taxes: -\$130,786
- ↓ 2000 Local Support Non-Tax: -\$118,967
- ↓ 3000 State Revenue - General Purpose: -\$189,366
- ↑ 4000 State Revenue - Special Purpose: +\$720,750
- ↑ 5000 Federal Revenue - General Purpose: +\$1,230
- ↑ 6000 Federal Revenue - Special Purpose: +\$34
- ↓ 7000 Other School Districts: -\$145,243
- ↑ 8000 Other Entities: +\$195,576

↓ Total YTD Expenditures: \$32,065,205 (66.6% of annual budget compared to 67.9% prior YTD); under plan (favorable) year-to-date (YTD) by -\$255,447

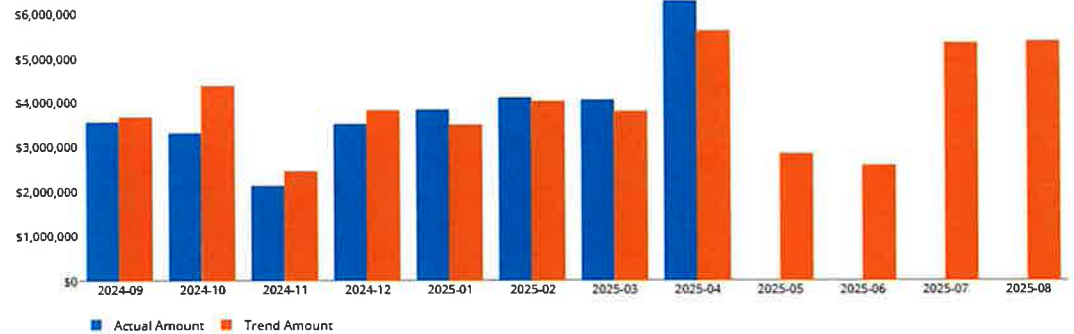
- ↓ 0000 Debit Transfer: -\$54,157
- ↑ 1000 Credit Transfer: +\$47,904
- ↑ 2000 Salaries - Certificated Employees: +\$195,229
- ↑ 3000 Salaries - Classified Employees: +\$303,194
- ↓ 4000 Employee Benefits and Payroll Taxes: -\$66,937
- ↓ 5000 Supplies: -\$521,829
- ↓ 7000 Purchased Services: -\$189,480
- ↑ 8000 Travel: +\$4,628
- ↑ 9000 Capital Outlay: +\$25,999

End of Fiscal Year Projection

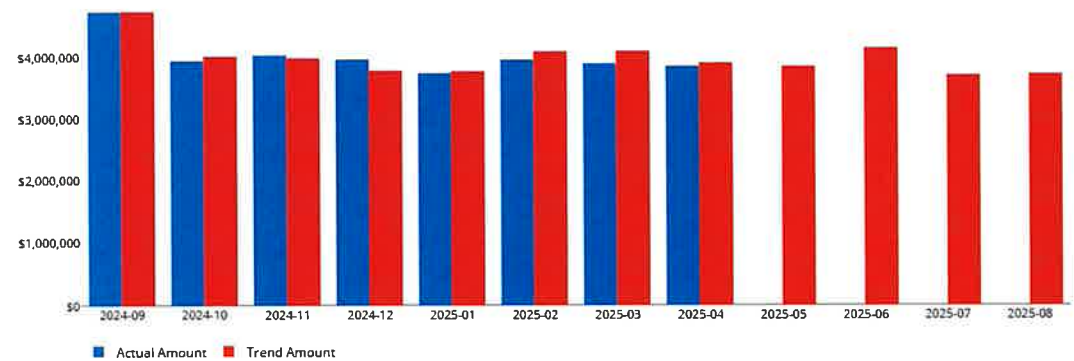
	Projected	Annual Budget	Variance
Total Revenues	\$47,072,014	\$47,335,787	-\$263,773
Total Expenditures	\$47,468,214	\$48,132,661	-\$664,447
Difference	↓-\$396,200	-\$796,874	+\$400,674

* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).

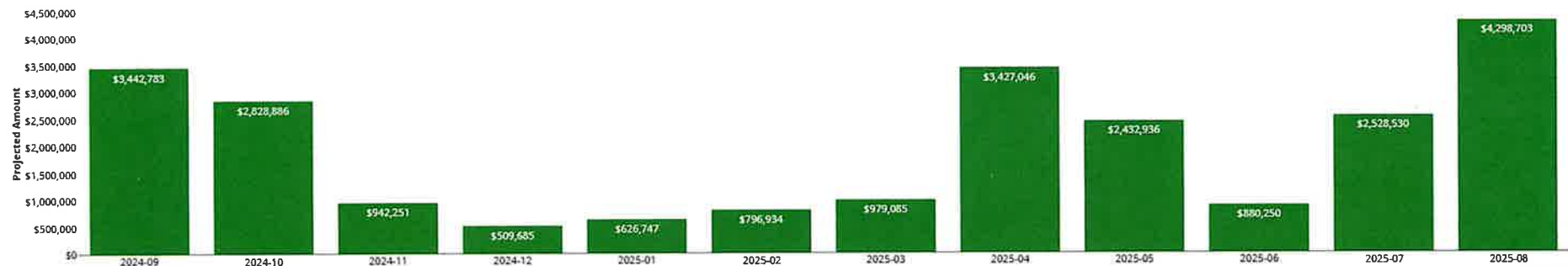
Actual vs. Plan (Trend) Revenues - General Fund (excl. Transfers)



Actual vs. Plan (Trend) Expenses - General Fund (excl. Transfers)

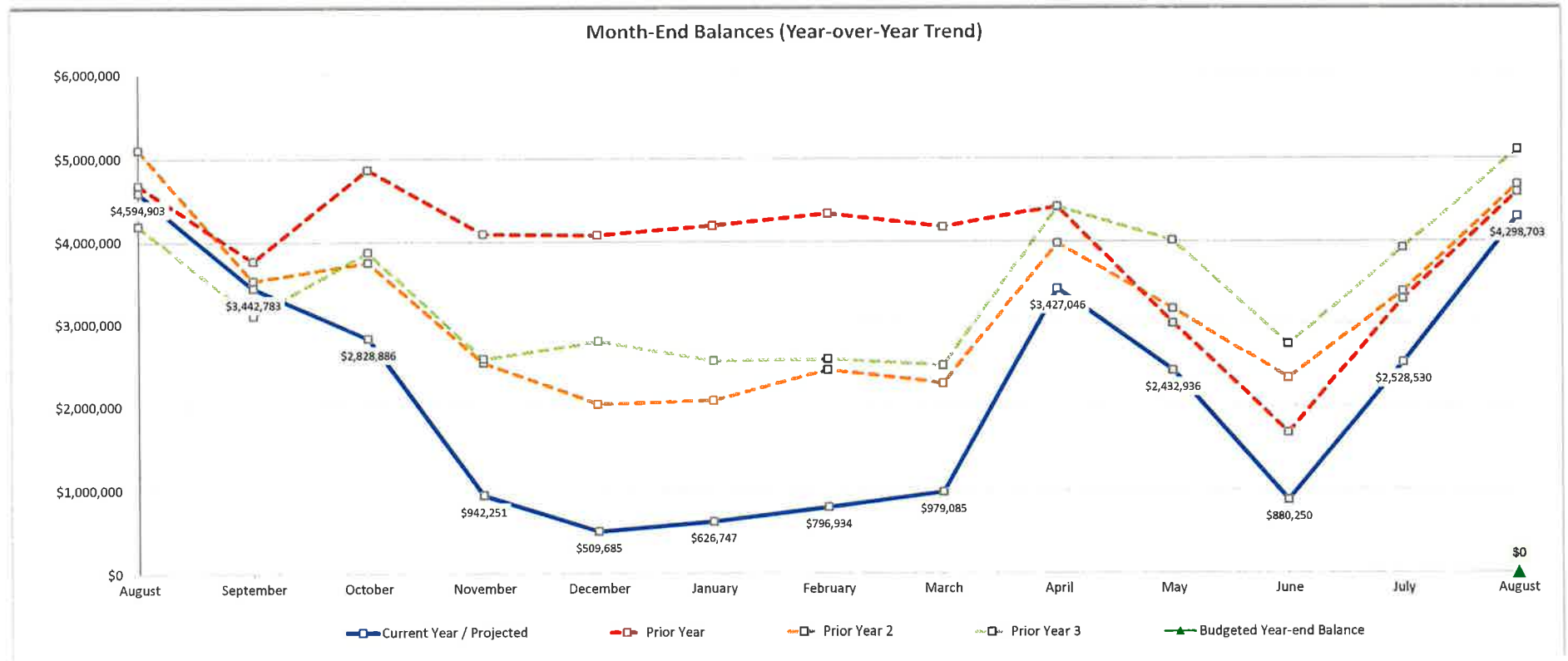


Actual and Projected Fund Balances - General Fund



General Fund | Month-End Balances

For the Period Ending April 30, 2025



General Fund (High Level) | Financial Forecast

For the Period Ending April 30, 2025

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Tax	\$2,549,708	\$3,110,144	\$659,513	\$3,769,658	\$3,804,444	(\$34,786)
Local Support Non-Tax	643,001	511,953	185,412	697,365	\$828,832	(131,467)
State General Purpose	14,995,936	15,769,261	8,402,529	24,171,790	\$24,011,156	160,634
State Special Purpose	8,750,869	9,831,701	5,789,392	15,621,094	\$15,024,844	596,250
Federal General Purpose	7,057	1,230	0	1,230	\$0	1,230
Federal Special Purpose	2,524,139	1,094,995	790,556	1,885,551	\$2,906,517	(1,020,966)
Other School Districts	527,878	375,548	288,203	663,751	\$701,994	(38,243)
Other Revenues	47,169	202,515	59,061	261,576	\$58,000	203,576
TOTAL REVENUE	\$30,045,756	\$30,897,348	\$16,174,666	\$47,072,014	\$47,335,787	(\$263,773)
EXPENDITURES						
Salaries - Certificated Employees	\$10,920,825	\$11,078,079	\$5,288,181	\$16,366,260	\$16,171,030	(\$195,229)
Salaries - Classified Employees	7,352,947	8,225,965	3,821,245	\$12,047,209	\$11,744,015	(303,195)
Employee Benefits and Payroll Taxes	7,261,529	7,723,391	3,902,774	\$11,626,165	\$11,693,103	66,937
Supplies, Instr Resources, and Non-Cap Items	1,424,747	1,596,093	845,959	\$2,442,052	\$3,074,881	632,829
Purchased Services	3,074,301	3,377,012	1,535,690	\$4,912,702	\$5,400,182	487,480
Travel	29,895	38,665	15,413	\$54,078	\$49,450	(4,628)
Capital Outlay	246,447	25,999	0	\$25,999	\$0	(25,999)
Transfers	0	0	(6,253)	(\$6,253)	\$0	6,253
TOTAL EXPENDITURES	\$30,310,690	\$32,065,205	\$15,403,009	\$47,468,214	\$48,132,661	\$664,448
SURPLUS / (DEFICIT)	(\$264,934)	(\$1,167,857)	\$771,657	(\$396,200)	(\$796,874)	\$400,674
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$100,000	\$100,000	\$100,000	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	(\$264,934)	(\$1,167,857)	\$871,657	(\$296,200)	(\$696,874)	\$400,674
ENDING FUND BALANCE	\$4,421,771	\$3,427,046		\$4,298,703	\$3,898,029	

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance	Account Codes: Agency	Fund Code: 10
Reporting Month: April	Budget Type: Revised	Fund Description: General Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	3,804,444	2,608,088.50	3,110,144.47		694,299.53	81.75
2000 LOCAL SUPPORT NONTAX	828,832	42,888.16	511,952.97		316,879.03	61.77
3000 STATE - GENERAL PURPOSE	24,011,156	2,131,778.52	15,769,260.77		8,241,895.23	65.67
4000 STATE - SPECIAL PURPOSE	15,024,844	1,324,614.16	9,831,701.26		5,193,142.74	65.44
5000 FEDERAL - GENERAL PURPOSE	0	1,230.29	1,230.29		(1,230.29)	0.00
6000 FEDERAL - SPECIAL PURPOSE	2,906,517	156,275.37	1,094,994.53		1,811,522.47	37.67
7000 REVENUES FR OTH SCH DIST	701,994	25,117.23	375,548.40		326,445.60	53.50
8000 OTHER AGENCIES AND ASSOCIATES	58,000	4,550.95	202,515.08		(144,515.08)	349.16
9000 OTHER FINANCING SOURCES	100,000	0.00	0.00		100,000.00	0.00
Total	47,435,787	6,294,543.18	30,897,347.77		16,538,439.23	65.14

B. EXPENDITURES

00 Regular Instruction	21,047,099	1,665,107.69	14,232,475.31	5,644,264.40	1,170,359.29	94.44
10 Federal Stimulus	0	0.00	25,999.49	0.00	(25,999.49)	0.00
20 Special Ed Instruction	7,258,551	542,207.67	4,687,323.80	1,984,308.01	586,919.19	91.91
30 Voc. Ed Instruction	681,170	67,791.39	447,999.48	152,770.61	80,399.91	88.20
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	2,016,731	141,426.39	1,267,519.22	523,236.82	225,974.96	88.79
70 Other Instructional Pgms	656,076	3,083.01	54,866.75	12,314.31	588,894.94	10.24
80 Community Services	719,033	43,026.63	298,606.88	85,929.95	334,496.17	53.48
90 Support Services	15,754,016	1,383,939.80	11,073,156.70	3,468,405.11	1,212,454.19	92.30
Total	48,132,676	3,846,582.58	32,087,947.63	11,871,229.21	4,173,499.16	91.33

C. OTHER FIN. USES TRANS. OUT (GL 536)

0 0.00 0.00

D. OTHER FINANCING USES (GL 535)

0 0.00 0.00

E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)

(696,889) 2,447,960.60 (1,190,599.86) (493,710.86) 70.84

F. TOTAL BEGINNING FUND BALANCE

4,300,000 4,594,902.96

G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)

0.00

H. TOTAL ENDING FUND BALANCE (E+F + OR - G)

3,603,111 3,404,303.10

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 20

Reporting Month: April

Budget Type: Revised

Fund Description: Capital Projects

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Support Nontax	330,000	31,613.91	232,042.57		97,957.43	70.32
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	0.00	0.00		0.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	0	0.00	0.00		0.00	0.00
7000 Revenues Fr Oth Sch Dist	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	175,000	0.00	0.00		175,000.00	0.00
Total	505,000	31,613.91	232,042.57		272,957.43	45.95

B. EXPENDITURES

10 Sites	140,000	0.00	0.00	10,387.53	129,612.47	7.42
20 Buildings	400,000	0.00	257,432.80	72,593.92	69,973.28	82.51
30 Equipment	0	0.00	0.00	0.00	0.00	0.00
40 Energy	0	0.00	0.00	0.00	0.00	0.00
50 Sales & Lease Expenditure	0	0.00	0.00	0.00	0.00	0.00
60 Bond Issuance Expenditure	0	0.00	0.00	0.00	0.00	0.00
90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	540,000	0.00	257,432.80	82,981.45	199,585.75	63.04

C. OTHER FIN. USES TRANS. OUT (GL 536)

100,000 0.00 0.00

D. OTHER FINANCING USES (GL 535)

0 0.00 0.00

E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)

(135,000) 31,613.91 (25,390.23) 109,609.77 (81.19)

F. TOTAL BEGINNING FUND BALANCE

412,000 736,188.34

G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)

0.00

H. TOTAL ENDING FUND BALANCE (E+F + OR - G)

277,000 710,798.11

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 30

Reporting Month: April

Budget Type: Revised

Fund Description: Debt Service Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	3,572,867	1,311,933.92	3,060,056.88		512,810.12	85.65
2000 Local Support Nontax	75,000	2,908.93	41,409.47		33,590.53	55.21
3000 State - General Purpose	0	1,221.63	1,287.13		(1,287.13)	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	3,647,867	1,316,064.48	3,102,753.48		545,113.52	85.06

B. EXPENDITURES

Matured Bond Expenditures	1,665,000	0.00	1,665,000.00	0.00	0.00	100.00
Interest On Bonds	1,858,000	0.00	945,356.25	0.00	912,643.75	50.88
Interfund Loan Interest	0	0.00	0.00	0.00	0.00	0.00
Bond Transfer Fees	0	0.00	0.00	0.00	0.00	0.00
Arbitrage Rebate	0	0.00	0.00	0.00	0.00	0.00
Underwriter's Fees	0	0.00	0.00	0.00	0.00	0.00
Total	3,523,000	0.00	2,610,356.25	0.00	912,643.75	74.09

C. OTHER FIN. USES TRANS. OUT (GL 536)

175,000 0.00 0.00

D. OTHER FINANCING USES (GL 535)

0 0.00 0.00

E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)

(50,133) 1,316,064.48 492,397.23 542,530.23 (1,082.

F. TOTAL BEGINNING FUND BALANCE

1,740,000 1,768,988.51

G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)

0.00

H. TOTAL ENDING FUND BALANCE (E+F + OR - G)

1,689,867 2,261,385.74

I. ENDING FUND BALANCE ACCOUNTS

G/L 810 Restricted for Other Items	0	0.00
G/L 830 Restricted for Debt Service	1,689,867	2,261,385.74
G/L 835 Restrictd For Arbitrage Rebate	0	0.00
G/L 870 Committed to Other Purposes	0	0.00
G/L 889 Assigned to Fund Purposes	0	0.00
G/L 890 Unassigned Fund Balance	0	0.00
Total	1,689,867	2,261,385.74

Differences

0

0.00

6

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 40

Reporting Month: April

Budget Type: Revised

Fund Description: Associated Student Body Fund

A. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	56,000	2,632.25	37,647.46		18,352.54	67.23
2000 Athletics	76,500	1,855.00	78,068.11		(1,568.11)	102.05
3000 Classes	35,000	10,078.00	16,300.00		18,700.00	46.57
4000 Clubs	222,000	37,003.03	177,537.53		44,462.47	79.97
6000 Private Moneys	11,000	0.00	2,192.00		8,808.00	19.93
Total	400,500	51,568.28	311,745.10		88,754.90	77.84

B. EXPENDITURES

1000 General Student Body	34,000	593.52	10,828.30	0.00	23,171.70	31.85
2000 Athletics	89,500	9,585.24	49,411.86	2,497.89	37,590.25	58.00
3000 Classes	33,000	4,076.92	10,746.34	0.00	22,253.66	32.56
4000 Clubs	242,500	21,064.55	186,451.27	0.00	56,048.73	76.89
6000 Private Moneys	12,000	1,106.97	1,493.56	0.00	10,506.44	12.45
Total	411,000	36,427.20	258,931.33	2,497.89	149,570.78	63.61

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)

(10,500)	15,141.08	52,813.77		63,313.77	(602.
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D. TOTAL BEGINNING FUND BALANCE

330,000	372,942.45
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E. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)

0.00

F. TOTAL ENDING FUND BALANCE (C+D + OR - E)

319,500	425,756.22
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G. ENDING FUND BALANCE ACCOUNTS

G/L 810 Restricted for Other Items	0	0.00
G/L 819 Restricted for Fund Purposes	319,500	425,756.22
G/L 840 Nonspdn FB - Invent/Prepd Itms	0	0.00
G/L 850 Restricted for Uninsured Risks	0	0.00
G/L 870 Committed to Other Purposes	0	0.00
G/L 889 Assigned to Fund Purposes	0	0.00
G/L 890 Unassigned Fund Balance	0	0.00
Total	319,500	425,756.22

Differences

0

0.00

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance
Reporting Month: April

Account Codes: Agency
Budget Type: Revised

Fund Code: 90
Fund Description: Transportation Vehicle Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Nontax	160,000	18,655.24	157,282.60		2,717.40	98.30
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	1,630,000	0.00	0.00		1,630,000.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	5,500,000	0.00	0.00		5,500,000.00	0.00
8000 Other Agencies and Associates	232,488	0.00	232,489.00		(1.00)	100.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	7,522,488	18,655.24	389,771.60		7,132,716.40	5.18
B. 9900 TRANSFERS IN FROM GF	0	0.00	0.00		0.00	0.00
C. Total REV./OTHER FIN. SOURCES	7,522,488	18,655.24	389,771.60		7,132,716.40	5.18
D. EXPENDITURES						
Type 30 Equipment	6,000,000	307,858.58	1,497,813.36	8,034,382.01	(3,532,195.37)	158.87
Type 40 Energy	1,500,000	0.00	0.00	0.00	1,500,000.00	0.00
Type 60 Bond Levy Issuance	0	0.00	0.00	0.00	0.00	0.00
Type 90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	7,500,000	307,858.58	1,497,813.36	8,034,382.01	(2,032,195.37)	127.10
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
F. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
G. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	22,488	(289,203.34)	(1,108,041.76)		(1,130,529.76)	(5,027.10)
H. TOTAL BEGINNING FUND BALANCE	5,170,000		5,289,639.26			
I. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			0.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	5,192,488		4,181,597.50			

Grade	June 24'-Rolled* *	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	
K	155	174	181	180	180	182	181	181	179	177	-2
1	162	162	163	162	166	167	165	165	170	168	-2
2	167	176	178	178	178	179	180	180	178	176	-2
3	184	182	182	183	183	185	187	188	187	185	-2
4	175	168	169	168	169	171	174	172	172	171	-1
5	177	177	179	179	179	183	182	182	181	181	0
6	219	218	221	221	220	221	219	221	219	218	-1
7	176	182	185	181	179	178	179	180	180	179	-1
8	190	188	190	188	189	189	190	192	195	195	0
9	185	186	189	190	189	188	191	191	191	192	1
10	185	185	183	182	182	185	182	182	185	186	1
11	179	165	169	166	164	163	162	154	152	151	-1
12	168	174	179	178	177	176	171	176	183	175	-8
TOTAL K-12 (INC)	2322	2337	2368	2356	2355	2367	2363	2364	2372	2354	-18
YALE	40	47	46	45	45	44	44	44	45	45	0
LRA	56	43	43	41	41	40	42	44	49	50	1
TEAM	88	83	95	100	97	95	90	97	114	107	-7

Average Head Count

2,360

** Grade levels from June were rolled to the next grade so the comparison is looking at the same grade level for the 2 years.
KG is 24-25 budget.

Grade	24-25 BUDGET	24-25 TO DATE AVG	DIF TO BUDGET	FINAL 23-24	DIF TO CURRENT
K	155.00	177.48	22.48	160.72	16.76
1	165.00	164.97	(0.03)	167.98	(3.02)
2	175.00	176.65	1.65	183.87	(7.21)
3	189.00	184.07	(4.93)	174.27	9.80
4	180.00	169.91	(10.09)	176.48	(6.57)
5	178.00	179.65	1.65	214.03	(34.38)
6	216.00	218.42	2.42	173.93	44.49
7	175.00	179.50	4.50	189.00	(9.51)
8	186.00	190.67	4.67	183.08	7.58
9	184.00	188.52	4.52	179.65	8.87
10	183.00	183.43	0.43	182.00	1.44
11	158.00	133.45	(24.55)	157.56	(24.11)
12	141.00	147.98	6.98	135.13	12.84
TOTAL FTE	2285.00	2,294.68	9.68	2,277.71	16.97
SPED 3-PK	30.00	30.25	0.25	36.75	(6.50)
SPED 5-21	365.00	377.88	12.88	351.13	26.75

NOTE: APR FTE 2,302.75 17.75 ABOVE BUDGET
MAY FTE 2,285.35 0.35 ABOVE BUDGET

DIFFERENCE -17.40 DECREASE FROM APR TO MAY