

Budget Performance Update - General Fund

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

Month of May (fiscal year 2025):

↑ Total MTD Revenues: \$2,931,545; over plan* (favorable) by +\$126,033
 ↓ Total MTD Expenditures: \$3,878,786; under plan (favorable) by -\$24,336

Fiscal year to date (September-May):

↑ Total YTD Revenues: \$33,828,893 (71.5% of annual budget compared to 72.3% prior YTD); over plan (favorable) year-to-date (YTD) by +\$459,260

↑ 1000 Local Taxes: +\$143,609
 ↓ 2000 Local Support Non-Tax: -\$133,205
 ↓ 3000 State Revenue - General Purpose: -\$199,139
 ↑ 4000 State Revenue - Special Purpose: +\$547,287
 ↑ 5000 Federal Revenue - General Purpose: +\$1,230
 ↑ 6000 Federal Revenue - Special Purpose: +\$36,732
 ↓ 7000 Other School Districts: -\$129,163
 ↑ 8000 Other Entities: +\$191,909

↓ Total YTD Expenditures: \$35,943,991 (74.7% of annual budget compared to 76.0% prior YTD); under plan (favorable) year-to-date (YTD) by -\$279,783

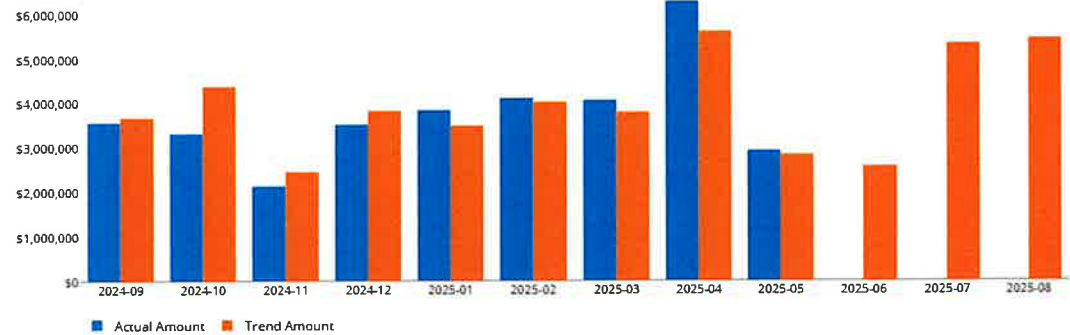
↓ 0000 Debit Transfer: -\$54,157
 ↑ 1000 Credit Transfer: +\$47,904
 ↑ 2000 Salaries - Certificated Employees: +\$166,852
 ↑ 3000 Salaries - Classified Employees: +\$346,318
 ↓ 4000 Employee Benefits and Payroll Taxes: -\$112,418
 ↓ 5000 Supplies: -\$496,612
 ↓ 7000 Purchased Services: -\$213,996
 ↑ 8000 Travel: +\$10,326
 ↑ 9000 Capital Outlay: +\$25,999

End of Fiscal Year Projection

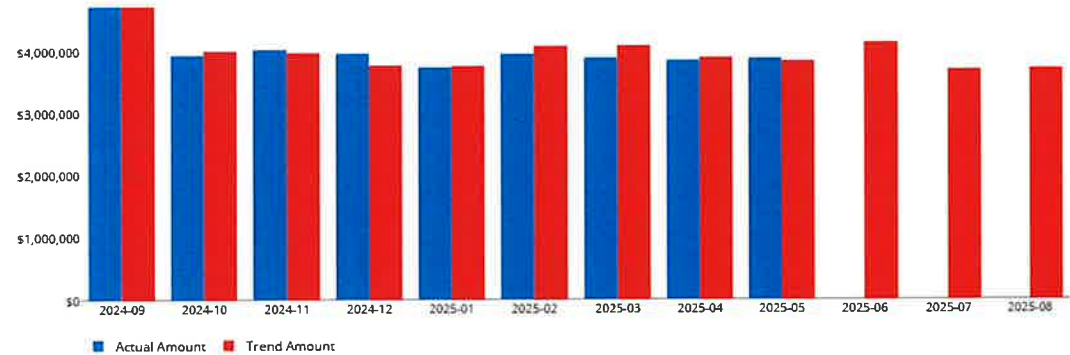
	Projected	Annual Budget	Variance
Total Revenues	\$47,227,547	\$47,335,787	-\$108,240
Total Expenditures	\$47,504,878	\$48,132,661	-\$627,783
Difference	↓ \$277,331	-\$796,874	+\$519,543

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

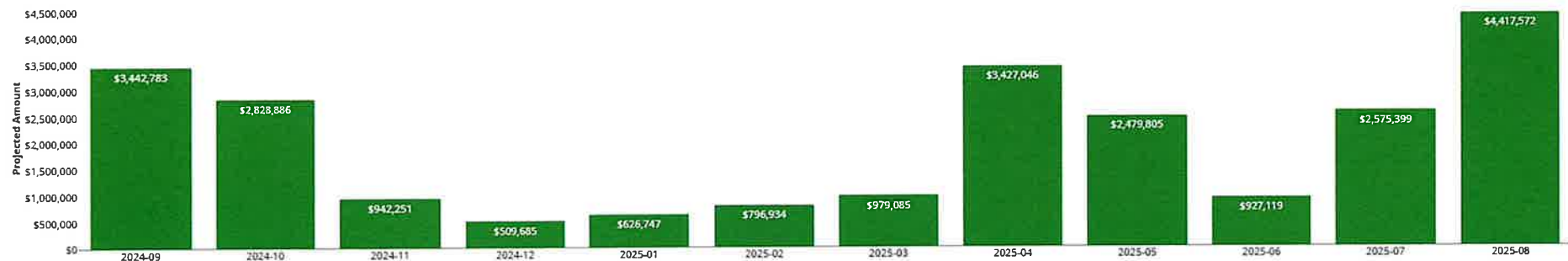
Actual vs. Plan (Trend) Revenues - General Fund (excl. Transfers)



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

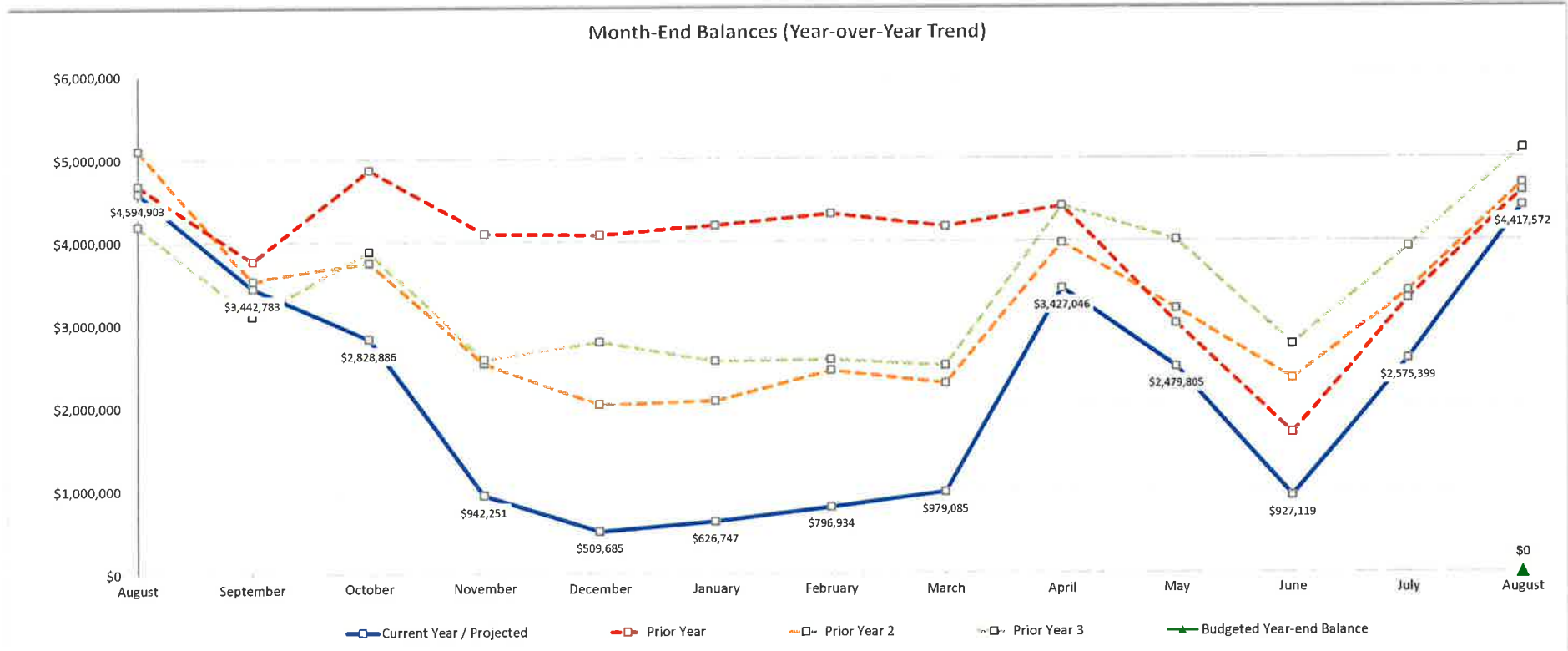


Actual and Projected Fund Balances - General Fund



General Fund | Month-End Balances

For the Period Ending May 31, 2025



General Fund (High Level) | Financial Forecast

For the Period Ending May 31, 2025

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Tax	\$2,581,128	\$3,843,347	\$100,705	\$3,944,053	\$3,804,444	\$139,609
Local Support Non-Tax	711,339	545,950	144,177	690,127	\$828,832	(138,705)
State General Purpose	16,106,801	16,946,393	7,215,624	24,162,017	\$24,011,156	150,861
State Special Purpose	9,434,288	10,598,824	5,015,307	15,614,131	\$15,024,844	589,287
Federal General Purpose	7,057	1,230	0	1,230	\$0	1,230
Federal Special Purpose	2,758,581	1,245,515	614,734	1,860,249	\$2,906,517	(1,046,268)
Other School Districts	574,699	445,118	250,713	695,831	\$701,994	(6,163)
Other Revenues	47,169	202,515	57,394	259,909	\$58,000	201,909
TOTAL REVENUE	\$32,221,062	\$33,828,893	\$13,398,654	\$47,227,547	\$47,335,787	(\$108,240)
EXPENDITURES						
Salaries - Certificated Employees	\$12,241,558	\$12,391,190	\$3,946,692	\$16,337,883	\$16,171,030	(\$166,852)
Salaries - Classified Employees	8,228,907	9,242,504	2,847,829	\$12,090,333	\$11,744,015	(346,318)
Employee Benefits and Payroll Taxes	8,160,053	8,678,427	2,902,257	\$11,580,684	\$11,693,103	112,418
Supplies, Instr. Resources, and Non-Cap Items	1,600,065	1,795,059	733,210	\$2,528,269	\$3,074,881	546,612
Purchased Services	3,385,197	3,760,844	1,127,342	\$4,888,186	\$5,400,182	511,996
Travel	40,817	49,966	9,810	\$59,776	\$49,450	(10,326)
Capital Outlay	246,447	25,999	0	\$25,999	\$0	(25,999)
Transfers	0	0	(6,253)	(6,253)	\$0	6,253
TOTAL EXPENDITURES	\$33,903,044	\$35,943,991	\$11,560,887	\$47,504,878	\$48,132,661	\$627,784
SURPLUS / (DEFICIT)	(\$1,681,982)	(\$2,115,098)	\$1,837,768	(\$277,331)	(\$796,874)	\$519,543
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	(\$1,681,982)	(\$2,115,098)	\$1,937,768	(\$177,331)	(\$696,874)	\$519,543
ENDING FUND BALANCE	\$3,004,723	\$2,479,805		\$4,417,572	\$3,898,029	

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 10

Reporting Month: May

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	733,202.82	3,843,347.29		(38,903.29)	101.02
2000 LOCAL SUPPORT NONTAX	828,832	33,996.97	545,949.94		282,882.06	65.87
3000 STATE - GENERAL PURPOSE	24,011,156	1,177,132.50	16,946,393.27		7,064,762.73	70.58
4000 STATE - SPECIAL PURPOSE	15,024,844	767,122.53	10,598,823.79		4,426,020.21	70.54
5000 FEDERAL - GENERAL PURPOSE	0	0.00	1,230.29		(1,230.29)	0.00
6000 FEDERAL - SPECIAL PURPOSE	2,906,517	150,520.55	1,245,515.08		1,661,001.92	42.85
7000 REVENUES FR OTH SCH DIST	701,994	69,569.88	445,118.28		256,875.72	63.41
8000 OTHER AGENCIES AND ASSOCIATES	58,000	0.00	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	2,931,545.25	33,828,893.02		13,606,893.98	71.32

B. EXPENDITURES

00 Regular Instruction	21,047,099	1,661,141.27	15,893,616.58	4,193,442.55	960,039.87	95.44
10 Federal Stimulus	0	0.00	25,999.49	0.00	(25,999.49)	0.00
20 Special Ed Instruction	7,258,551	631,150.92	5,318,474.72	1,489,765.91	450,310.37	93.80
30 Voc. Ed Instruction	681,170	71,830.33	519,829.81	114,553.65	46,786.54	93.13
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	2,016,731	145,836.41	1,413,355.63	390,525.96	212,849.41	89.45
70 Other Instructional Pgms	656,076	3,119.34	57,986.09	9,233.11	588,856.80	10.25
80 Community Services	719,033	38,103.82	336,710.70	63,181.34	319,140.96	55.62
90 Support Services	15,754,016	1,327,604.06	12,400,760.76	2,579,761.85	773,493.39	95.09
Total	48,132,676	3,878,786.15	35,966,733.78	8,840,464.37	3,325,477.85	93.09

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) (947,240.90) (2,137,840.76) (1,440,951.76) 206.77

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 2,457,062.20

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance
Reporting Month: May

Account Codes: Agency
Budget Type: Revised

Fund Code: 20
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	49,305.21	281,347.78		48,652.22	85.26
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	49,305.21	281,347.78		223,652.22	55.71
B. EXPENDITURES						
10 Sites	140,000	0.00	0.00	17,940.53	122,059.47	12.81
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	90,534.45	192,032.75	64.44
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)	49,305.21	23,914.98		158,914.98	(117.1)
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		760,103.32			

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 30

Reporting Month: May

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	370,137.12	3,430,194.00		142,673.00	96.01
2000 Local Support Nontax	75,000	3,542.10	44,951.57		30,048.43	59.94
3000 State - General Purpose	0	8.16	1,295.29		(1,295.29)	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	373,687.38	3,476,440.86		171,426.14	95.30

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
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D. OTHER FINANCING USES (GL 535)

0	0.00	0.00
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E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)

(50,133)	373,687.38	866,084.61	916,217.61	(1,827.00)
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F. TOTAL BEGINNING FUND BALANCE

1,740,000	1,768,988.51
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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	2,635,073.12
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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	2,635,073.12
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	2,635,073.12

Differences

0	0.00
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Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance

Account Codes: Agency

Fund Code: 40

Reporting Month: May

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	4,398.91	42,046.37		13,953.63	75.08
2000 Athletics	76,500	528.00	78,596.11		(2,096.11)	102.74
3000 Classes	35,000	5,097.00	21,397.00		13,603.00	61.13
4000 Clubs	222,000	51,412.03	228,949.56		(6,949.56)	103.13
6000 Private Moneys	11,000	0.00	2,192.00		8,808.00	19.93
Total	400,500	61,435.94	373,181.04		27,318.96	93.18

B. EXPENDITURES

1000 General Student Body	34,000	900.69	11,728.99	0.00	22,271.01	34.50
2000 Athletics	89,500	7,256.76	56,668.62	2,497.89	30,333.49	66.11
3000 Classes	33,000	231.12	10,977.46	0.00	22,022.54	33.27
4000 Clubs	242,500	39,029.88	225,481.15	0.00	17,018.85	92.98
6000 Private Moneys	12,000	675.00	2,168.56	0.00	9,831.44	18.07
Total	411,000	48,093.45	307,024.78	2,497.89	101,477.33	75.31

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

(10,500)	13,342.49	66,156.26	76,656.26	(730.
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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	439,098.71
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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	439,098.71
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	439,098.71

Differences

0

0.00

Budget Status Report

2024-2025

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance
Reporting Month: May

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	16,880.78	174,163.38		(14,163.38)	108.85
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	16,880.78	406,652.38		7,115,835.62	5.41
B. 9900 TRANSFERS IN FROM GF	0	0.00	0.00		0.00	0.00
C. Total REV./OTHER FIN. SOURCES	7,522,488	16,880.78	406,652.38		7,115,835.62	5.41
D. EXPENDITURES						
Type 30 Equipment	6,000,000	307,858.58	1,805,671.94	7,727,091.99	(3,532,763.93)	158.88
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	1,805,671.94	7,727,091.99	(2,032,763.93)	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	(290,977.80)	(1,399,019.56)		(1,421,507.56)	(6,321.00)
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		3,890,619.70			

Grade	June 24'-Rolled* *	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	
K	155	174	181	180	180	182	181	181	179	177	177	0
1	162	162	163	162	166	167	165	165	170	168	166	-2
2	167	176	178	178	178	179	180	180	178	176	176	0
3	184	182	182	183	183	185	187	188	187	185	184	-1
4	175	168	169	168	169	171	174	172	172	171	172	1
5	177	177	179	179	179	183	182	182	181	181	180	-1
6	219	218	221	221	220	221	219	221	219	218	218	0
7	176	182	185	181	179	178	179	180	180	179	180	1
8	190	188	190	188	189	189	190	192	195	195	195	0
9	185	186	189	190	189	188	191	191	191	192	185	-7
10	185	185	183	182	182	185	182	182	185	186	184	-2
11	179	165	169	166	164	163	162	154	152	151	151	0
12	168	174	179	178	177	176	171	176	183	175	163	-12
TOTAL K-12 (INC	2322	2337	2368	2356	2355	2367	2363	2364	2372	2354	2331	-23
YALE	40	47	46	45	45	44	44	44	45	45	45	0
LRA	56	43	43	41	41	40	42	44	49	50	50	0
TEAM	88	83	95	100	97	95	90	97	114	107	84	-23

Average Head Count

2,357

** 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	177.23	22.23	160.72	16.52
1	165.00	165.07	0.07	167.98	(2.91)
2	175.00	176.49	1.49	183.87	(7.38)
3	189.00	184.02	(4.98)	174.27	9.75
4	180.00	170.06	(9.94)	176.48	(6.41)
5	178.00	179.57	1.57	214.03	(34.46)
6	216.00	218.17	2.17	173.93	44.24
7	175.00	179.39	4.39	189.00	(9.62)
8	186.00	191.10	5.10	183.08	8.02
9	184.00	187.95	3.95	179.65	8.29
10	183.00	183.44	0.44	182.00	1.45
11	158.00	132.49	(25.51)	157.56	(25.07)
12	141.00	146.38	5.38	135.13	11.25
TOTAL FTE	2285.00	2,291.38	6.38	2,277.71	13.67
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:	JUNE FTE	2,261.64	-23.36	BELOW BUDGET
	MAY FTE	2,285.35	0.35	ABOVE BUDGET

DIFFERENCE	23.71 DECREASE FROM MAY TO JUNE
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