

# WOODLAND SCHOOL DISTRICT 2011-2012 YEAR END FINANCIAL SUMMARY

Presented by:

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Director of Business Services

# Historical Fund Balance Summary

- History of total fund balance at year-end and the percentage of budgeted expenditures

Year Ended	% of Expenditures	Budget	Total Fund Balance
2006	4.8%	\$ 16,482,778.00	\$ 796,138.00
2007	4.4%	\$ 18,305,087.00	\$ 805,289.00
2008	4.4%	\$ 19,582,661.00	\$ 860,620.00
2009	6.2%	\$ 21,340,015.00	\$ 1,316,966.00
2010	8.8%	\$ 20,203,854.00	\$ 1,772,478.00
2011	11.8%	\$ 20,707,518.00	\$ 2,436,449.00
2012	14.1%	\$ 21,029,248.00	\$ 2,967,227.00

# Fund Balance/Enrollment

	August 31, 2012	August 31, 2011
Total Ending Fund Balance	\$2,967,227	\$2,436,449
Reserved for State Forest	\$ 66,703	\$ 27,360
Reserved for Prepaid Exp	\$ 150,513	\$ 250,849
Assigned for KWRL Project	\$ 350,000	\$ 0
Assigned for Building/Dept CO	\$ 154,212	\$ 167,393
Unreserved Fund Balance	\$2,245,800	\$1,990,847
Unreserved FB Increase from 10-11 to 11-12		\$ 254,953
BUDGETED ENROLLMENT	1,976.50	
ACTUAL ENROLLMENT	2,008.93	32.43 FTE Over Budget

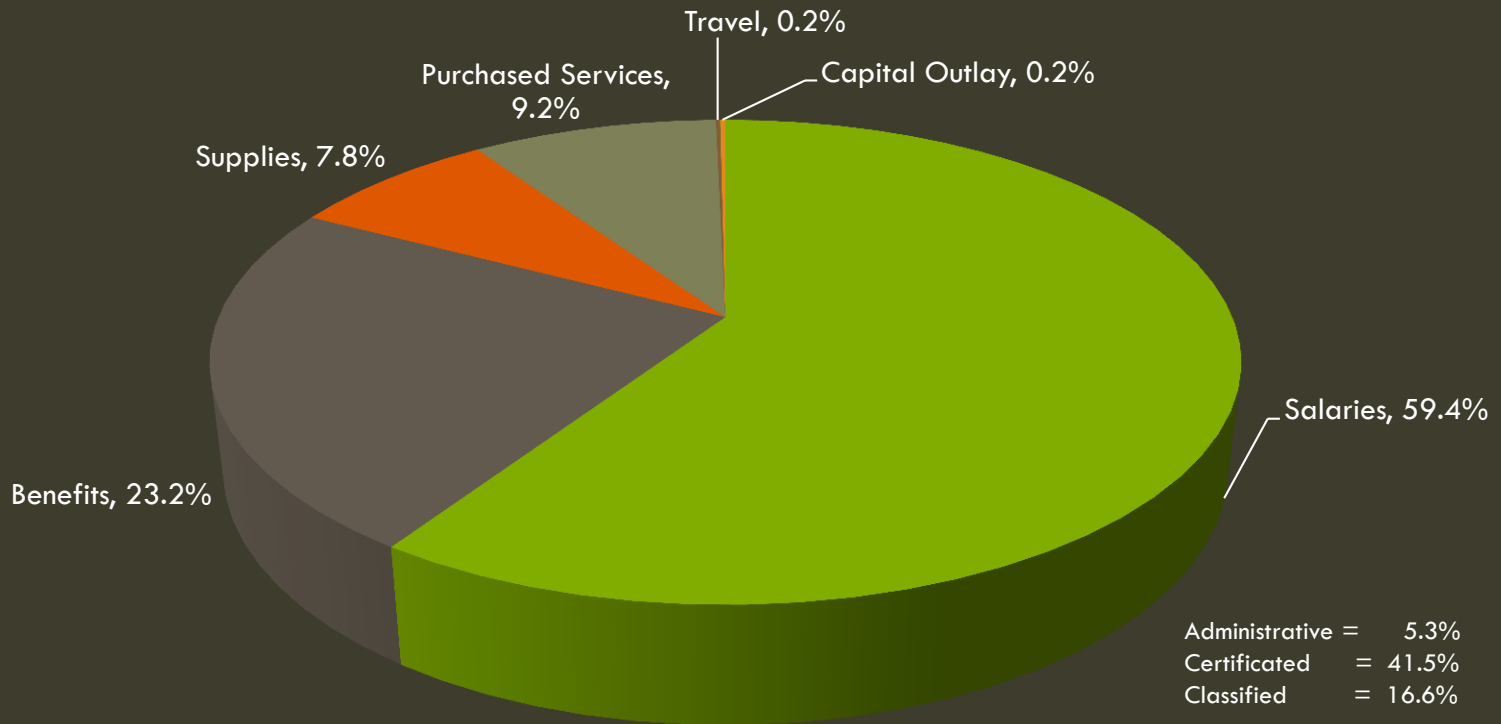
# Levy Dollars

<b>Expenditure Type</b>	<b>Levy Dollars 2011-2012</b>	<b>Levy Dollars 2010-2011</b>
Certificated Salaries	\$653,361	\$597,859
Classified Salaries	\$561,707	\$458,855
Administrator Salaries	\$243,509	\$222,161
Benefits	\$482,530	\$331,437
Supplies/Services/Travel	\$882,648	\$886,926
Certificated Substitutes	\$100,805	\$118,199
Special Education	\$208,347	\$204,884
Transportation	\$329,541	\$310,396
KWRL Site/Remodel	\$109,900	\$181,183
Daycare	\$ 23,000	\$ 9,000

# General Fund Revenues

Source of Funds	Amount	
Local Taxes (Levy)	3,098,153	15%
Local Receipts	429,357	2%
State Apportionment/LEA	10,973,803	51%
State Special Purpose	3,851,057	18%
Federal Funds	1,501,886	7%
From Other Districts	1,249,461	6%
Operating Transfer	235,000	1%
Total Revenues	\$ 21,338,717	100%

# Total Expenditures by Type

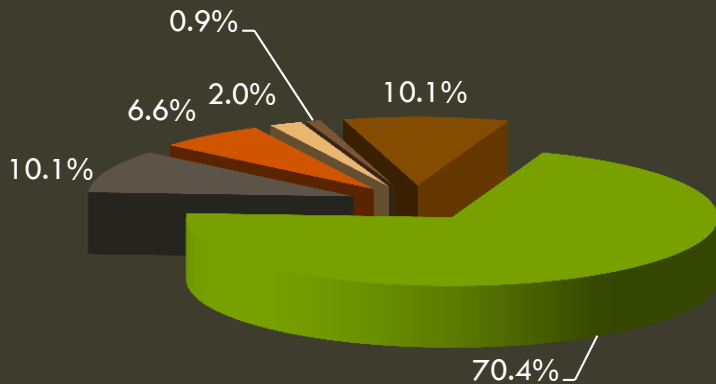


Total Expenditures = \$20,807,939

# Salaries – All Programs

## Certificated Salaries

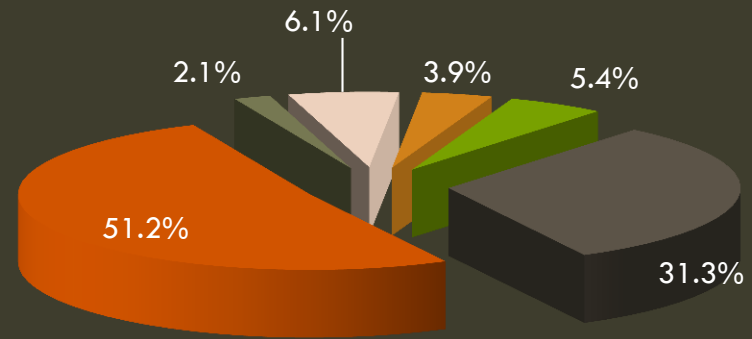
\$7,894,217



- Instructional
- Administrative
- Non-Instructional (Health/Counseling/Psych)
- Substitutes
- Extra Curricular
- Extended Days/Extra Work/Other

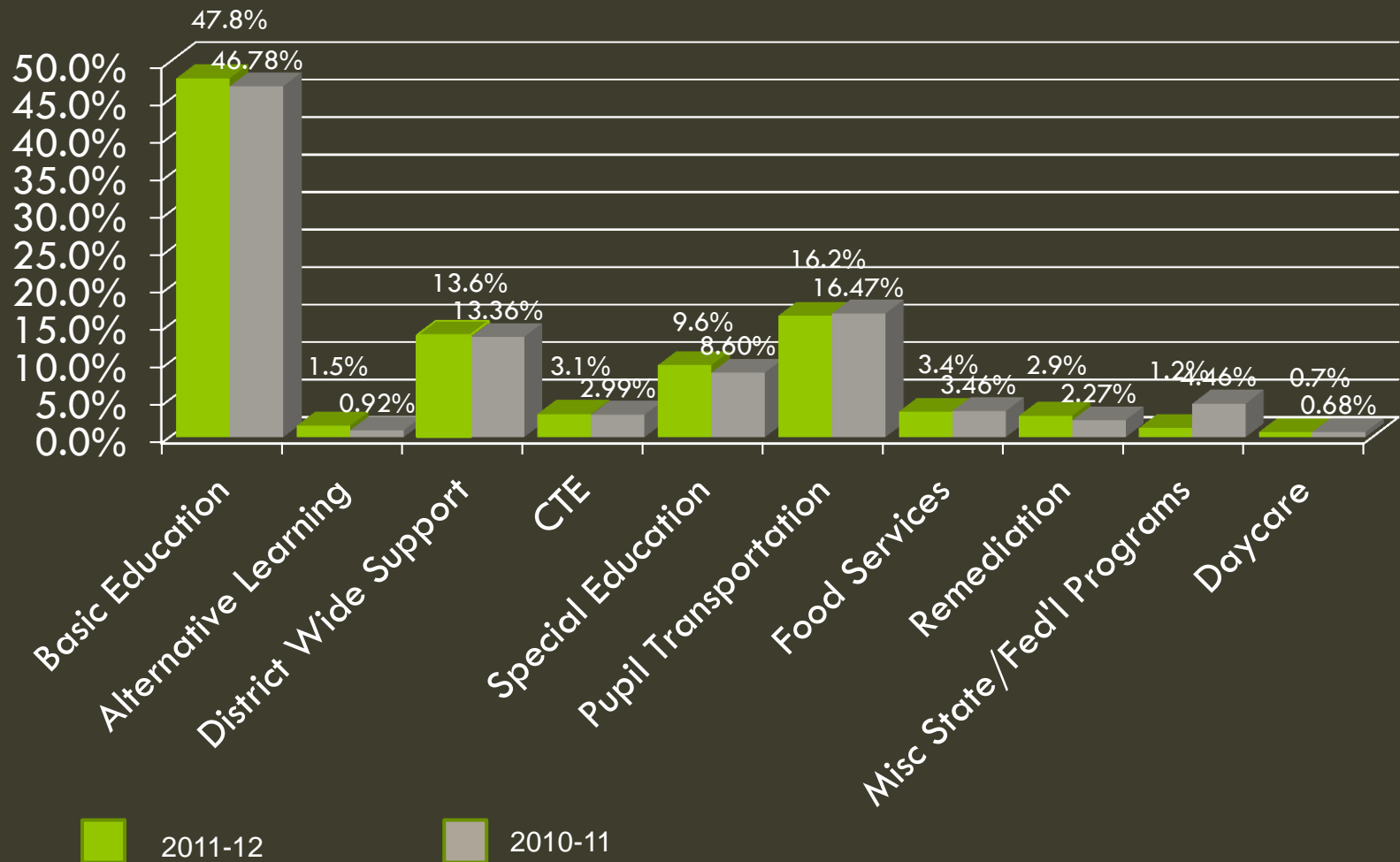
## Classified Salaries

\$4,467,811



- Administrative
- Instruction/Secretarial
- Non-Instructional (Cust/Drivers/Kitchens/Tech)
- Extended Work
- Substitutes
- Athletics

# Expenditures by Program-Comparison to Prior Year





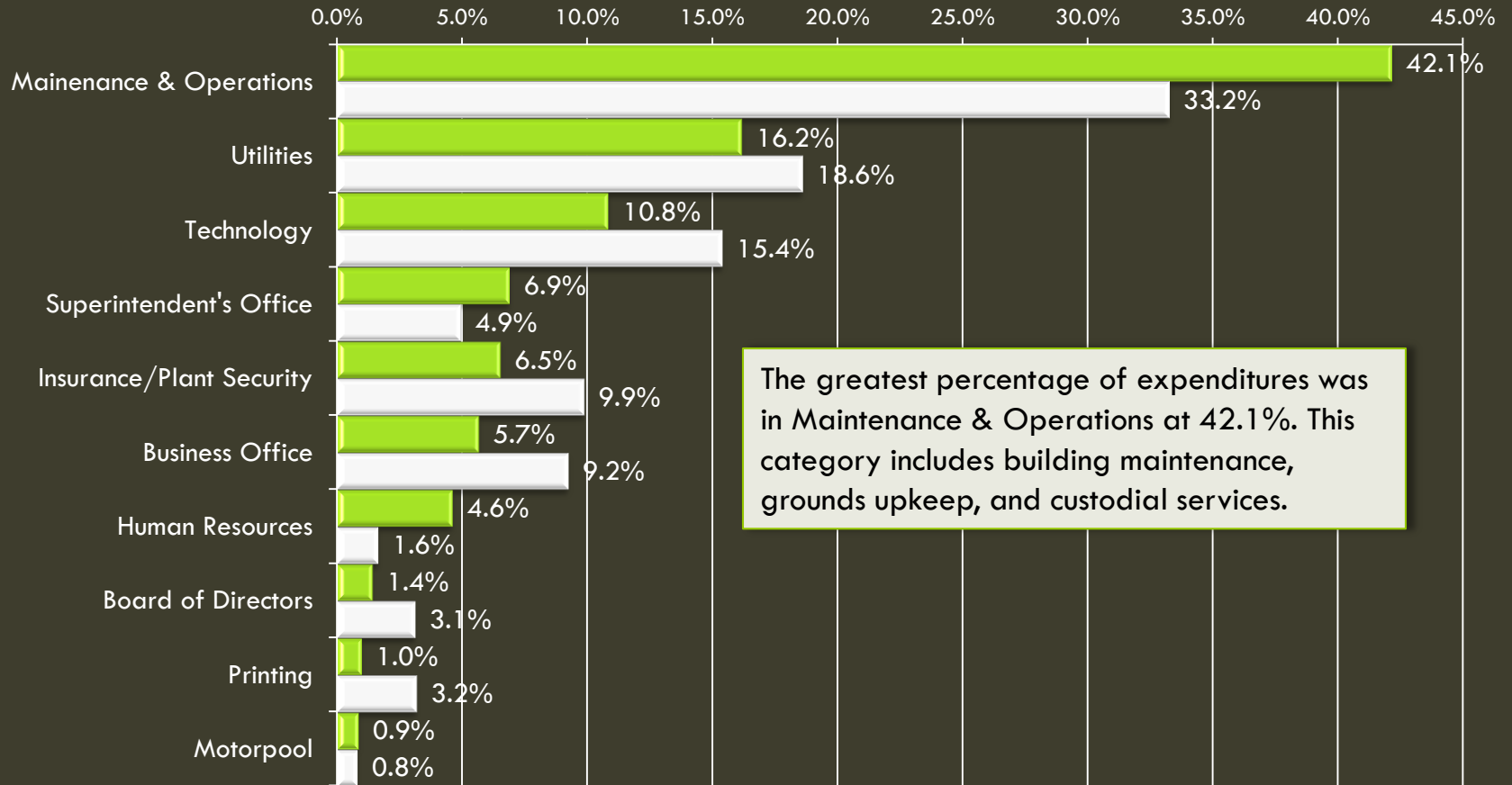
# Activities - General Basic Education

	Amount (\$) 11-12	Amount (\$) 10-11	Difference
Supervision Instruction	109,821	112,147	(2,326)
Learning Resources	251,615	154,415	97,200
Principal's Office	1,055,552	1,048,904	6,648
Guidance & Counseling	364,339	352,027	12,312
Pupil Safety & Management	24,298	18,706	5,592
Health Services	87,301	79,588	7,713
<b>Teaching</b>	<b>7,631,040</b>	<b>7,401,858</b>	<b>229,182</b>
Extra Curricular	336,171	299,015	37,156
Professional Development/Inst Technology	93,688	0	93,688
Totals	9,953,825	9,466,661	487,164

Teaching  
is 76.7%  
of Basic  
Ed

Includes Basic Ed Only – Increases due to loss of Stimulus Funds and account code changes.

# District Wide Support



The greatest percentage of expenditures was in Maintenance & Operations at 42.1%. This category includes building maintenance, grounds upkeep, and custodial services.

2011-12  
 2010-11

District Wide Support Expenditures = \$2,830,238  
 13.6% of Total Expenditures for 2011-2012

# Transportation & Food Service

## Transportation

- Total Students transported = 3,600 per day *(Based on the count week totals)*
- Total Expenditures = \$3,421,613
- Total State Revenues = \$2,440,106
- Total Unfunded = \$981,458  
Woodland's portion paid by Levy dollars to support transportation = \$329,551

## Food Service

- Total Meals Served = 190,500
- Total Expenses = \$693,347
- Total Revenues = \$712,444
- Amount of food service dollars to allocate to indirect costs = \$19,097

# Before and After School Care

- The WCC and YCC programs add opportunities for parents and students in a small community without many daycare options for families
- Programs served about 75 families throughout the year and also provided summer care
- WCC program is licensed by the state and able to provide options for low income families
- Levy dollars provided to support WCC program for 2011-12 year = \$19,000
- Levy dollars provided to support YCC program for 11-12 year = \$4,000

# Other Funds

Capital Projects

Debt Service

ASB

Transportation vehicle

# Capital Projects Fund

□ Beginning Fund Balance	\$ 388,855
□ Revenues	\$ 26,939,361
□ Expenditures	\$ <u>1,090,780</u>
□ Ending Fund Balance	\$26,237,435

# Debt Service Fund

This fund is used to collect tax revenue and pay the principal and interest on bonds. Payments are made twice a year, December and June.

	<b>Debt Balance 9/1/11</b>	<b>Debt Issued</b>	<b>Debt Redeemed</b>	<b>Debt Balance 8/31/12</b>
Voted Debt	\$7,555,000	\$29,055,000	\$4,305,000	\$32,305,000
Non-Voted Debt	\$ 0	\$ 400,000	\$ 0	\$ 400,000
Total	\$7,555,000	\$29,455,000	\$4,305,000	\$32,705,000

Amount available for principal/interest at August 31, 2012 = \$1,762,880

# ASB FUND

ASB funds are for the extracurricular benefit for the students. Their involvement in the decision-making process is an integral part of associated student body government.

□ Beginning Fund Balance	\$214,458
□ Revenues	\$ 293,119
□ Expenditures	\$ 295,721
□ Ending Fund Balance	\$211,857



# TRANSPORTATION VEHICLE FUND

This fund is used to replace buses. Revenue comes from the State (in the form of depreciation payments), interest earned on the investments and the annual levy payments made by the for Co-Op districts. This fund is fully self-supporting with state depreciation funds.

□ Beginning Fund Balance	\$4,041,967
□ Revenues	\$ 805,423
□ Expenditures	\$1,478,274
□ Ending Fund Balance	\$3,369,116