

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

	Actual 2013-14 DECEMBER			BUDGET	Actual 2013-14 JANUARY			BUDGET	Actual 2013-14 FEBRUARY		
	BUDGET	ACTUAL DECEMBER APPORT 9%	VARIANCE		BUDGET	ACTUAL JANUARY APPORT 9%	VARIANCE		BUDGET	ACTUAL FEBRUARY APPORT 9%	VARIANCE
BEGIN BAL	\$2,202,729	\$2,156,948	(\$45,781)	\$ 1,986,756	\$ 2,050,153	\$63,397	\$ 1,846,375	\$ 1,962,788	\$116,413		
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	\$292,185	(\$111,045)	\$274,883	\$ 341,008	\$66,125	\$359,816	\$293,049	(\$66,767)		
TOTAL EXP:	\$1,977,017	\$1,827,853	(\$149,164)	\$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	\$2,050,153	\$63,397	\$ 1,846,375	\$ 1,962,788	\$116,413	\$1,840,415	\$ 2,029,208	\$188,793		
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%	43.20%	0.30%	51.44%	51.63%	0.18%		
	Actual 2012-13 DECEMBER			BUDGET	Actual 2012-13 JANUARY			BUDGET	Actual 2012-13 FEBRUARY		
	BUDGET	ACTUAL DECEMBER APPORT 9%	VARIANCE		BUDGET	ACTUAL JANUARY APPORT 9%	VARIANCE		BUDGET	ACTUAL FEBRUARY APPORT 9%	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%		

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

	Actual 2013-14			Actual 2013-14		
	BUDGET	MARCH APPOR 9% ACTUAL	VARIANCE	BUDGET	APRIL APPOR 9% ACTUAL	VARIANCE
BEGIN BAL	\$ 1,840,415	\$ 2,029,208	\$188,793	\$ 1,816,815	\$ 2,145,329	\$328,514
REVENUES	\$1,838,308	\$ 1,968,142	\$129,834	\$2,652,008	\$ 3,099,360	\$447,352
EXPEND:						
PAYROLL	\$1,555,474	\$ 1,573,898	\$18,424	\$1,560,494	\$ 1,596,819	\$36,325
A/P	\$306,434	\$ 278,123	(\$28,311)	\$301,596	\$382,113	\$80,517
TOTAL EXP:	\$1,861,908	\$ 1,852,021	(\$9,887)	\$1,862,090	\$ 1,978,932	\$116,842
ENDING BAL	\$1,816,815	\$ 2,145,329	\$328,514	\$2,606,732	\$3,265,757	\$659,024
CUMULATIVE:						
% REV COLLEC	56.38%	57.70%	1.32%	67.86%	71.12%	3.26%
% EXPEND	59.59%	59.74%	0.14%	67.75%	68.40%	0.65%

	Actual 2012-13			Actual 2012-13		
	BUDGET	MARCH APPOR 9% ACTUAL	VARIANCE	BUDGET	APRIL APPOR 9% ACTUAL	VARIANCE
BEGIN BAL	\$ 2,316,196	\$ 2,573,910	\$257,714	\$ 2,251,718	\$ 2,570,596	\$318,878
REVENUES	\$1,678,435	\$ 1,674,752	(\$3,683)	\$2,421,369	\$ 2,481,480	\$60,111
EXPEND:						
PAYROLL	\$1,426,876	\$ 1,441,677	\$14,801	\$1,429,788	\$ 1,452,460	\$22,672
A/P	\$316,037	\$ 236,389	(\$79,648)	\$273,337	\$284,093	\$10,756
TOTAL EXP:	\$1,742,913	\$ 1,678,066	(\$64,847)	\$1,703,125	\$ 1,736,553	\$33,428
ENDING BAL	\$2,251,718	\$ 2,570,596	\$318,878	\$2,969,963	\$3,315,523	\$345,560
CUMULATIVE:						
% REV COLLEC	56.38%	58.04%	1.66%	67.86%	69.81%	1.95%
% EXPEND	59.49%	59.97%	0.48%	67.60%	68.24%	0.64%

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 April, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	3,250,082	1,033,900.12	2,666,662.46		583,419.54	82.05
2000 LOCAL SUPPORT NONTAX	382,408	28,302.62	290,682.96		91,725.04	76.01
3000 STATE, GENERAL PURPOSE	12,476,446	1,281,426.50	8,768,562.18		3,707,883.82	70.28
4000 STATE, SPECIAL PURPOSE	4,346,091	413,402.22	3,109,013.83		1,237,077.17	71.54
5000 FEDERAL, GENERAL PURPOSE	0	9,833.62	9,833.62		9,833.62-	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,989,186	195,115.46	962,335.69		1,026,850.31	48.38
7000 REVENUES FR OTH SCH DIST	1,000,280	134,979.28	611,369.04		388,910.96	61.12
8000 OTHER AGENCIES AND ASSOCIATES	0	2,400.00	6,375.00		6,375.00-	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	23,444,493	3,099,359.82	16,424,834.78		7,019,658.22	70.06
B. EXPENDITURES						
00 Regular Instruction	11,614,929	942,857.58	7,866,445.34	3,143,161.05	605,322.61	94.79
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	2,057,813	184,881.04	1,355,050.47	617,890.08	34,872.45	95.38
30 Voc. Ed Instruction	680,724	43,260.36	405,827.84	160,665.36	114,230.80	83.22
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,324,513	102,269.57	926,659.29	335,020.82	62,832.89	95.26
70 Other Instructional Pgms	179,845	5,387.67	31,294.47	11,317.94	137,232.59	23.59
80 Community Services	108,306	9,009.69	73,499.88	30,080.84	4,725.28	95.54
90 Support Services	7,220,816	691,266.24	4,961,958.06	1,485,237.84	773,620.10	89.29
Total EXPENDITURES	23,186,946	1,978,932.15	15,620,735.35	5,783,373.93	1,782,836.72	92.31
C. OTHER FIN. USES TRANS. OUT (GL 536)	217,385	.00	53,825.12			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	40,162	1,120,427.67	750,274.31		710,112.31	> 1000
F. TOTAL BEGINNING FUND BALANCE	2,800,000		2,515,483.15			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	2,840,162		3,265,757.46			

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 April, 2014

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	118,750	3,737.35	81,342.35		37,407.65	68.50
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	371,449.58		131,183.58	154.50
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	26,684,734	.00	27,071,879.35		387,145.35	101.45
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>27,043,750</u>	<u>3,737.35</u>	<u>27,524,671.28</u>		<u>480,921.28</u>	<u>101.78</u>
<u>B. EXPENDITURES</u>						
10 Sites	20,000	47,445.35	1,632,936.18	53,010.90	1,665,947.08	> 1000
20 Buildings	22,450,000	2,344,824.22	9,828,359.14	40,804,644.48	28,183,003.62	225.54
30 Equipment	0	.00	.00	0.00	.00	0.00
40 Energy	0	.00	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	143,155.00	0.00	431,845.00	24.30
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>23,045,000</u>	<u>2,392,269.57</u>	<u>11,689,716.03</u>	<u>40,857,655.38</u>	<u>29,502,371.41</u>	<u>228.02</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>58,199.35</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>3,998,750</u>	<u>2,388,532.22</u>	<u>15,776,755.90</u>		<u>11,778,005.90</u>	<u>294.54</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>20,773,000</u>		<u>19,681,402.06</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>24,771,750</u>		<u>35,458,157.96</u>			

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 April, 2014

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	2,746,595	854,581.29	2,237,322.30		509,272.70	31.46
2000 Local Support Nontax	5,000	176.76	1,758.84		3,241.16	35.18
3000 State, General Purpose	0	1,212.49	67,729.78		67,729.78-	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	377,110.47		269,459.47-	350.31
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>2,859,246</u>	<u>855,970.54</u>	<u>2,683,921.39</u>		<u>175,324.61</u>	<u>93.87</u>
<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>	<u>3,120,651</u>	<u>.00</u>	<u>2,180,873.12</u>	<u>0.00</u>	<u>939,777.88</u>	<u>69.89</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXPENDITURES (A-B-C-D)</u>	261,405-	855,970.54	503,048.27		764,453.27	292.44-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,520,000		2,577,390.99			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,258,595		3,080,439.26			

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 April, 2014

A. REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	93,500	141.47	26,010.67		67,489.33	27.32
2000 Athletics	80,850	.00	41,771.66		39,078.34	51.57
3000 Classes	23,500	127.25	11,167.90		12,332.10	47.52
4000 Clubs	165,000	.00	85,720.52		79,279.48	51.35
6000 Private Moneys	6,800	.00	1,728.50		5,071.50	25.42
<u>Total REVENUES</u>	369,650	268.72	166,399.25		203,250.75	45.02
B. EXPENDITURES						
1000 General Student Body	38,800	1,242.71	19,921.63	0.00	18,878.37	51.34
2000 Athletics	79,000	4,037.20	57,991.98	0.00	21,008.02	73.41
3000 Classes	24,500	2,081.21	8,034.59	0.00	16,465.41	32.79
4000 Clubs	223,350	21,088.75	119,756.86	0.00	103,593.14	53.52
6000 Private Moneys	4,000	.00	143.38	0.00	3,856.62	3.58
<u>Total EXPENDITURES</u>	369,650	28,449.87	205,848.44	0.00	163,801.56	55.69
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	0	28,181.15-	39,449.19-		39,449.19-	3.00
D. TOTAL BEGINNING FUND BALANCE	163,000		185,490.31			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)	163,000		146,041.12			

90--Transportation Vehicle 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 April, 2014

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	5,000	371.08	2,540.00		2,460.00	50.30
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	685,000	.00	.00		685,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN. SRCS (LESS TRANS)</u>	<u>690,000</u>	<u>371.08</u>	<u>2,540.00</u>		<u>687,460.00</u>	<u>0.37</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>690,000</u>	<u>371.08</u>	<u>2,540.00</u>		<u>687,460.00</u>	<u>0.37</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	2,000,000	.00	.00	1,134,054.78	865,945.22	56.70
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>2,000,000</u>	<u>.00</u>	<u>.00</u>	<u>1,134,054.78</u>	<u>865,945.22</u>	<u>56.70</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>1,310,000-</u>	<u>371.08</u>	<u>2,540.00</u>		<u>1,312,540.00</u>	<u>100.19-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>4,039,000</u>		<u>.00</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>2,729,000</u>		<u>2,540.00</u>			

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

MAY '14 VS
APR '14

Grade	BUDGET	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	
K	146	151	152	154	155	156	155	158	158	157	-1
1	171	178	180	181	180	182	181	181	181	181	0
2	142	145	148	146	149	152	148	150	152	152	0
3	175	182	179	177	177	180	181	181	182	181	-1
4	158	159	163	164	166	166	167	166	165	168	3
5	162	176	179	180	181	183	179	178	178	177	-1
6	179	178	180	180	175	174	178	177	176	176	0
7	153	164	166	165	161	162	162	162	163	164	1
8	158	158	160	159	157	159	157	158	161	159	-2
9	172	165	168	172	176	191	188	178	179	180	1
10	196	192	196	196	189	178	175	179	177	179	2
11	155	173	179	180	176	172	176	177	179	177	-2
12	120	158	159	161	181	181	181	175	163	167	4
PUPILS	2087	2179	2209	2215	2223	2236	2228	2220	2214	2218	4
YALE	38	41	43	43	42	44	44	44	43	43	0
LRA	55	58	59	57	52	52	54	49	50	54	4
TEAM	70	67	68	85	88	89	87	90	86	86	0

Average Head Count

2216

**WOODLAND SCHOOL DISTRICT
13-14 AVG FTE ENROLLMENT**

Grade	BUDGET	13-14 TO DATE AVG	DIF TO BUDGET	FINAL 12-13	DIF TO CURRENT
K	146.00	154.44	8.44	86.60	67.84
1	171.00	180.56	9.56	138.80	41.76
2	142.00	148.22	6.22	172.90	(24.68)
3	175.00	180.00	5.00	159.70	20.30
4	158.00	164.49	6.49	163.20	1.29
5	162.00	178.60	16.60	177.41	1.19
6	179.00	177.11	(1.89)	152.30	24.81
7	153.00	162.71	9.71	159.40	3.31
8	158.00	158.42	0.42	169.30	(10.88)
9	170.00	176.47	6.47	197.08	(20.61)
10	193.00	183.62	(9.38)	195.68	(12.06)
11	175.00	161.06	(13.94)	138.97	22.09
12	137.00	157.02	20.02	130.97	26.05
TOTAL FTE	2119	2182.72	63.72	2042.31	140.41

5/1/2014

NOTE: MAY FTE

2,179.63

60.63 ABOVE BUDGET