

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	25,274,523	335,600	2,889,201	12,081,804	690,000
Total Appropriation (Expenditures)	25,096,871	344,100	4,002,402	33,400,000	2,000,000
Other Financing Uses--Transfers Out (G.L. 536)	177,651	XXXX	0	0	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	1	-8,500	-1,113,201	-21,318,196	-1,310,000
Beginning Total Fund Balance	2,800,000	133,255	2,682,000	21,330,000	4,019,287
Ending Total Fund Balance	2,800,001	124,755	1,568,799	11,804	2,709,287
SECTION B: EXCESS LEVIES FOR 2015 COLLECTION					
Excess levies approved by voters for 2015 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 2015 collection after rollback	3,950,000	XXXX	2,700,000	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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,215,653	3,250,082	3,587,708
2000 Local Nontax Support	441,951	382,408	375,349
3000 State, General Purpose	11,017,956	12,476,446	13,242,399
4000 State, Special Purpose	4,000,091	4,346,091	5,205,687
5000 Federal, General Purpose	10,146	0	0
6000 Federal, Special Purpose	1,464,620	1,989,186	2,111,808
7000 Revenues from Other School Districts	1,358,027	1,000,280	711,572
8000 Revenues from Other Entities	0	0	40,000
9000 Other Financing Sources	125,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	21,633,444	23,444,493	25,274,523
EXPENDITURES			
00 Regular Instruction	10,415,114	11,467,884	12,381,828
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,951,174	2,090,458	2,409,570
30 Vocational Education Instruction	668,572	656,533	598,179
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	916,685	1,295,512	1,430,801
70 Other Instructional Programs	35,591	387,437	441,767
80 Community Services	158,592	108,306	105,353
90 Support Services	7,001,669	7,220,978	7,729,373
B. TOTAL EXPENDITURES	21,147,397	23,227,108	25,096,871
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	937,791	217,385	177,651
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-451,744	0	1
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	66,703	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0

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SUMMARY OF GENERAL FUND BUDGET

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
3121 Special Education--General Apportionment	255,996	238,198	284,384
3300 Local Effort Assistance	516,540	627,000	814,333
3600 State Forests	255,824	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	11,017,956	12,476,446	13,242,399
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	1,056,702	1,094,383	1,287,992
4122 Special Ed-Infants and Toddlers-State	XXXXX	49,552	57,985
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	253,588	430,076	499,386
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	93,773	67,800	104,104
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	121,857	121,738	115,853
4174 Highly Capable	19,464	20,558	20,674
4188 Day Care	0	0	0
4198 School Food Services	12,740	6,984	8,693
4199 Transportation--Operations	2,424,705	2,544,000	3,085,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	7,000
4322 Special Education-Infants and Toddlers-State	XXXXX	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 Day Care--Other State Agencies	17,262	11,000	19,000
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	4,000,091	4,346,091	5,205,687
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	XXXXX	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 Day Care	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	67,397	50,000	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	1,236,046	829,280	577,119
7301 Nonhigh Participation	9,428	6,500	15,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,358,027	1,000,280	711,572
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	40,000
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	XXXXX	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	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	125,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	125,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,633,444	23,444,493	25,274,523

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

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SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.890 Unassigned Fund Balance	0	0	-772,201
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,577,391	2,258,595	1,568,799

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	79,581	619,500	0
G.L.866 Restricted from Impact Fee Proceeds	251,612	307,000	250,000
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	23,195	23,195	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	26,237,436	20,773,000	21,330,000
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	XXXXX	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	19,001,803	24,403,305	21,080,000
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	508,972	0	0
G.L.866 Restricted from Impact Fee Proceeds	147,393	345,250	250,000
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	23,195	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	-21,318,196
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	19,681,402	24,771,750	11,804

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	671,667	690,000	690,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	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	0	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)	671,667	-1,310,000	-1,310,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	3,369,116	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	4,039,000	4,019,287
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	3,369,116	4,039,000	4,019,287
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	4,040,783	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	2,729,000	4,019,287
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