

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
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	40,201,177	374,250	3,256,137	540,500	1,115,000
Total Appropriation (Expenditures)	40,114,208	375,650	3,169,407	300,000	2,500,000
Other Financing Uses--Transfers Out (G.L. 536)	142,238	XXXX	300,000	300,000	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	-55,269	-1,400	-213,270	-59,500	-1,385,000
Beginning Total Fund Balance	2,600,000	251,000	1,475,000	134,000	2,284,000
Ending Total Fund Balance	2,544,731	249,600	1,261,730	74,500	899,000
<b>SECTION B: EXCESS LEVIES FOR 2020 COLLECTION</b>					
Excess levies approved by voters for 2020 collection	5,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2020 collection after rollback	5,000,000	XXXX	3,275,000	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.

Woodland School District No. 404  
GENERAL FUND FINANCIAL SUMMARY

(1) Actual 2017-2018 (2) Budget 2018-2019 (3) Budget 2019-2020 (4) % of Total (5) Budget 2019-2020 (6) % of Total

ENROLLMENT AND STAFFING SUMMARY

Total K-12 FTE Enrollment 2,419.07 2,460.00 2,474.00

Counts

FTE Certified Employees 156,791

FTE Classified Employees 161,684

FINANCIAL SUMMARY

Total Revenues and Other 33,459,093

Financing Sources

Total Expenditures 33,484,153

Total Beginning Fund Balance 2,764,569

Total Ending Fund Balance 2,636,629

EXPENDITURE SUMMARY BY PROGRAM

GROUPS

Regular Instruction 15,638,015

46.70

17,394,930

46.43

18,752,781

46.75

Federal Stimulus 0

0.00

0

0

0.00

Skill Center Instruction 0

0.00

0

0

0.00

Compensatory Education 1,716,584

5.13

1,890,692

5.05

1,919,011

4.78

Other Instructional Programs 90,773

0.27

592,211

1.58

567,104

1.41

Community Services 481,123

1.44

455,484

1.22

540,163

1.35

Support Services 10,674,988

31.88

11,653,904

31.10

12,408,698

30.93

Total - Program Groups 33,484,153

100.00

37,468,445

100.00

40,114,208

100.00

EXPENDITURE SUMMARY BY ACTIVITY GROUPS

Teaching Activities 17,545,106

52.40

19,699,240

52.58

21,003,882

52.36

Teaching Support 2,727,575

8.15

3,306,218

8.82

3,542,168

8.83

Other Supportive Activities 8,713,682

26.02

9,560,635

25.52

10,081,064

25.13

Building Administration 1,520,180

4.54

1,732,003

4.62

2,107,178

5.25

Central Administration 2,977,609

8.89

3,170,349

8.46

3,379,916

8.43

Total - Activity Groups 33,484,153

100.00

37,468,445

100.00

40,114,208

100.00

EXPENDITURE SUMMARY BY OBJECTS

Certificated Salaries 11,097,541

33.14

12,389,517

33.07

13,254,341

33.04

Classified Salaries 7,906,893

23.61

8,672,328

23.15

9,428,009

23.50

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	8,485,050	25.34	9,716,808	25.93	10,246,546	25.54
Supplies, Instructional Resources and Noncapitalized Items	1,791,983	5.35	1,951,776	5.21	2,261,124	5.64
Purchased Services	4,095,653	12.23	4,647,766	12.40	4,852,788	12.10
Travel	104,743	0.31	70,250	0.19	71,400	0.18
Capital Outlay	2,290	0.01	20,000	0.05	0	0.00
Total - Objects	33,484,153	100.00	37,468,445	100.00	40,114,208	100.00

Woodland School District No.404

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	171.15	171.00	177.00
2. Grade 1	174.83	174.00	199.00
3. Grade 2	189.10	181.00	179.00
4. Grade 3	155.80	196.00	181.00
5. Grade 4	171.90	167.00	198.00
6. Grade 5	192.17	178.00	164.00
7. Grade 6	163.70	195.00	177.00
8. Grade 7	189.81	167.00	198.00
9. Grade 8	177.35	191.00	172.00
10. Grade 9	192.52	184.00	204.00
11. Grade 10	175.38	188.00	187.00
12. Grade 11 (excluding Running Start)	134.99	148.00	148.00
13. Grade 12 (excluding Running Start)	123.71	153.00	107.00
14. SUBTOTAL	2,212.41	2,293.00	2,291.00
15. Running Start	71.27	62.00	67.00
16. Dropout Reengagement Enrollment	0.00	0.00	1.00
17. ALE Enrollment	135.39	105.00	115.00
18. TOTAL K-12	2,419.07	2,460.00	2,474.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	156.791	160.681	161.468
2. General Fund FTE Classified Employees /4	161.684	179.756	176.944

1/ Enrollment are the average counts at school years end as reported in the F-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the F-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203. 4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

## Woodland School District No.404

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	4,249,856	3,527,616	4,032,530
2000   Local Nontax Support	657,067	607,019	633,737
3000   State, General Purpose	17,856,799	21,059,568	21,881,890
4000   State, Special Purpose	7,625,729	9,025,824	10,217,687
5000   Federal, General Purpose	7,851	0	0
6000   Federal, Special Purpose	1,897,857	2,297,555	2,346,287
7000   Revenues from Other School Districts	679,273	751,667	756,946
8000   Revenues from Other Entities	84,661	68,700	32,100
9000   Other Financing Sources	400,000	250,000	300,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>33,459,093</b>	<b>37,587,949</b>	<b>40,201,177</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	15,638,015	17,394,930	18,752,781
10   Federal Stimulus	0	0	0
20   Special Education Instruction	4,159,391	4,689,594	5,180,019
30   Vocational Education Instruction	723,277	791,630	746,432
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	1,716,584	1,890,692	1,919,011
70   Other Instructional Programs	90,773	592,211	567,104
80   Community Services	481,123	455,484	540,163
90   Support Services	10,674,988	11,653,904	12,408,698
<b>B. TOTAL EXPENDITURES</b>	<b>33,484,153</b>	<b>37,468,445</b>	<b>40,114,208</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>102,881</b>	<b>185,375</b>	<b>142,238</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-127,940</b>	<b>-65,871</b>	<b>-55,269</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	9,906	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.I.840 Nonspendable Fund Balance-Inventroy & Prepaid Items	233,717	0	0
G.I.845 Restricted for Self-Insurance	0	0	0
G.I.850 Restricted for Uninsured Risks	0	0	0
G.I.870 Committed to Other Purposes	0	0	0
G.I.872 Committed to Economic Stabilization	0	0	0
G.I.875 Assigned to Contingencies	0	0	0
G.I.884 Assigned to Other Capital Projects	0	0	0
G.I.888 Assigned to Other Purposes	156,751	0	0
G.I.890 Unassigned Fund Balance	2,364,195	2,465,000	2,600,000
G.T.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,764,569</b>	<b>2,465,000</b>	<b>2,600,000</b>
G. G.I.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
G.I.810 Restricted for Other Items	0	0	0
G.I.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.I.821 Restricted for Carryover of Restricted Revenues	6,406	0	0
G.I.825 Restricted for Skill Center	0	0	0
G.I.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.I.830 Restricted for Debt Service	0	0	0
G.I.835 Restricted for Arbitrage Rebate	0	0	0
G.I.840 Nonspendable Fund Balance-Inventroy & Prepaid Items	219,904	0	0
G.I.845 Restricted for Self-Insurance	0	0	0
G.I.850 Restricted for Uninsured Risks	0	0	0
G.I.870 Committed to Other Purposes	0	0	0
G.I.872 Committed to Economic Stabilization	0	0	0
G.I.875 Assigned to Contingencies	0	0	0
G.I.884 Assigned to Other Capital Projects	0	0	0
G.I.888 Assigned to Other Purposes	122,836	0	0
G.I.890 Unassigned Fund Balance	2,287,483	2,399,129	2,544,731
G.T.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (B+F, +OR-G) 3/</b>	<b>2,636,629</b>	<b>2,399,129</b>	<b>2,544,731</b>

1/ G.T. 536 is an account that is used to summarize actions for other financing uses--transfers out.

**Woodland School District No.404**

**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.

Woodland School District No. 404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

(1) Actual 2017-2018  
 (2) Budget 2018-2019  
 (3) Budget 2019-2020

LOCAL TAXES

1100	Local Property Tax	4,082,315	3,372,812	3,869,155
1300	Sale of Tax Title Property	0	0	0
1400	Local in Lieu of Taxes	0	0	0
1500	Timber Excise Tax	167,541	154,804	163,375
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	TOTAL LOCAL TAXES	4,249,856	3,527,616	4,032,530

LOCAL SUPPORT NONTAX

2100	Tuitions and Fees, Unassigned	62,835	53,000	65,000
2122	Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131	Secondary Vocational Education Tuition	0	0	0
2145	Skill Center Tuitions and Fees	0	0	0
2171	Traffic Safety Education Fees	0	0	0
2173	Summer School Tuition and Fees	0	0	0
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	135,109	111,500	161,000
2200	Sales of Goods, Supplies, and Services, Unassigned	30,355	0	0
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	17,036	15,000	10,000
2298	School Food Services, Sales of Goods, Supplies and Svcs	241,412	264,019	223,237
2300	Investment Earnings	20,389	20,000	25,000
2400	Interfund Loan Interest Earnings	0	0	0
2500	Gifts and Donations	51,812	63,500	70,000
2600	Fines and Damages	320	0	0
2700	Rentals and Leases	0	0	0
2800	Insurance Recoveries	0	5,000	5,000
2900	Local Support Nontax, Unassigned	63,940	40,000	50,000
2910	E-Rate	33,859	35,000	24,500
2000	TOTAL LOCAL SUPPORT NONTAX	657,067	607,019	633,737

STATE, GENERAL PURPOSE

3100	Apportionment	16,266,584	19,480,767	20,483,398
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Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121   Special Education--General Apportionment	445,507	536,446	577,923
3300   Local Effort Assistance	1,117,632	1,042,355	820,569
3600   State Forests	27,077	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>17,856,799</b>	<b>21,059,568</b>	<b>21,881,890</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	2,263,577	2,922,925	3,310,566
4122   Special Ed-Infants and Toddlers-State	84,751	92,582	125,965
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	561,526	655,289	732,448
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	116,814	110,800	186,400
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	219,319	255,202	289,395
4174   Highly Capable	54,040	64,526	67,913
4188   Childcare	0	0	0
4198   School Food Services	14,652	14,500	13,000
4199   Transportation--Operations	4,199,443	4,800,000	5,400,000
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	178	2,000	2,000
4322   Special Education-Infants and Toddlers-State	0	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	51,275	55,000	40,000
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	60,153	53,000	50,000
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>7,625,729</b>	<b>9,025,824</b>	<b>10,217,687</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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

Woodland School District No. 404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

(1) Actual 2017-2018  
 (2) Budget 2018-2019  
 (3) Budget 2019-2020

	(1)	(2)	(3)
5400   Federal in Lieu of Taxes	0	0	0
5500   Federal Forests	7,851	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
5000   TOTAL FEDERAL, GENERAL PURPOSE	7,851	0	0
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	500,000	500,000
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	534,009	416,411	448,509
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	13,804	14,000	14,000
6146   Skill Center	0	0	0
6151   Disadvantaged ESA Disadvantaged, Fed	557,047	552,000	491,500
6152   School Improve, Fed Other Title Grants under ESEA, Fed	129,369	147,499	122,601
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	24,223	23,533	23,651
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	14,497	0	0
6198   School Food Services	537,310	542,000	636,219
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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   Childcare	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	0	44,000	40,000
6310   Medicaid Administrative Match	39,531	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6321   Special Education--Medicaid Reimbursement	446	4,000	4,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	47,623	54,112	65,807
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,897,857</b>	<b>2,297,555</b>	<b>2,346,287</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	59,525	65,901	85,271
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	538,499	603,056	584,913
7197   Support Services	44,010	47,710	56,762
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	37,240	35,000	30,000
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>679,273</b>	<b>751,667</b>	<b>756,946</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	7,200	0	0
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	45,440	36,700	11,500
8500   Nonfederal, ESD	32,021	32,000	20,600
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>84,661</b>	<b>68,700</b>	<b>32,100</b>
<b>OTHER FINANCING SOURCES</b>			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	400,000	250,000	300,000
9901   Transfers (local resources)	XXXXX	XXXXX	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>400,000</b>	<b>250,000</b>	<b>300,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>33,459,093</b>	<b>37,587,949</b>	<b>40,201,177</b>

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	15,241,198	16,906,524	18,242,253
02   Alternative Learning Experience	396,817	488,406	501,528
03   Basic Education - Dropout Reengagement	0	0	9,000
00   <b>TOTAL REGULAR INSTRUCTION</b>	<b>15,638,015</b>	<b>17,394,930</b>	<b>18,752,781</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
10   <b>TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	3,555,665	4,222,529	4,625,538
22   Special Education, Infants and Toddlers, State	76,071	67,000	120,000
24   Special Education, Supplemental, Federal	527,655	400,065	434,481
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
20   <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>4,159,391</b>	<b>4,689,594</b>	<b>5,180,019</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	631,426	643,168	641,623
34   Middle School Career and Technical Education, State	78,048	134,462	90,809
38   Vocational, Federal	13,804	14,000	14,000
39   Vocational, Other Categorical	0	0	0
30   <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>723,277</b>	<b>791,630</b>	<b>746,432</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	0	0	0
40   <b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	554,021	526,065	506,280
52   Other Title Grants under ESEA-Federal	132,235	145,964	121,932
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	547,157	655,134	718,118
56   State Institutions, Centers and Homes, Delinquent	0	0	0

Woodland School District No.404

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REVENUES</b>			
100   General Student Body	30,455	53,000	39,000
200   Athletics	67,334	78,000	78,500
300   Classes	16,682	25,250	29,500
400   Clubs	172,949	215,100	221,500
600   Private Moneys	2,840	6,000	5,750
<b>A. TOTAL REVENUES</b>	<b>290,259</b>	<b>377,350</b>	<b>374,250</b>
<b>EXPENDITURES</b>			
100   General Student Body	16,886	46,000	36,000
200   Athletics	54,289	76,250	85,750
300   Classes	18,527	18,250	17,900
400   Clubs	172,105	230,500	229,000
600   Private Moneys	3,108	6,500	7,000
<b>B. TOTAL EXPENDITURES</b>	<b>264,915</b>	<b>377,500</b>	<b>375,650</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>25,344</b>	<b>-150</b>	<b>-1,400</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	179,232	198,000	251,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>179,232</b>	<b>198,000</b>	<b>251,000</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	204,576	197,850	249,600
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>204,576</b>	<b>197,850</b>	<b>249,600</b>





Woodland School District No.404

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Woodland School District No.404

SUMMARY OF DEBT SERVICE FUND BUDGET

(1) Actual 2017-2018  
 (2) Budget 2018-2019  
 (3) Budget 2019-2020

REVENUES AND OTHER FINANCING SOURCES	(1)	(2)	(3)
1000   Local Taxes	3,223,022	3,126,410	3,226,137
2000   Local Nontax Support	20,394	15,000	20,000
3000   State, General Purpose	21,524	25,000	10,000
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,064,940</b>	<b>3,166,410</b>	<b>3,256,137</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	935,000	1,050,000	1,175,000
Interest on Bonds	2,036,144	2,023,739	1,994,407
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>2,971,144</b>	<b>3,073,739</b>	<b>3,169,407</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>400,000</b>	<b>250,000</b>	<b>300,000</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-306,204</b>	<b>-157,329</b>	<b>-213,270</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,727,819	1,000,000	1,100,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	268,500	0
G.L.890 Unassigned Fund Balance	0	0	375,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,727,819</b>	<b>1,268,500</b>	<b>1,475,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,421,615	830,754	886,730
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	280,417	375,000

**Woodland School District No.404**  
**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	277,496	274,500	120,500
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	334,740	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	63,250	65,075
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	400,000	306,750	354,925
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,012,236</b>	<b>644,500</b>	<b>540,500</b>
<b>EXPENDITURES</b>			
10   Sites	32,469	100,000	200,000
20   Buildings	694,312	326,750	100,000
30   Equipment	14,351	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>741,132</b>	<b>426,750</b>	<b>300,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>400,000</b>	<b>250,000</b>	<b>300,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-128,896</b>	<b>-32,250</b>	<b>-59,500</b>
<b>BEGINNING FUND BALANCE</b>			
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.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	119,728	75,000	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Woodland School District No.404

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

(1) Actual 2017-2018  
 (2) Budget 2018-2019  
 (3) Budget 2019-2020

	(1)	(2)	(3)
G.I.864 Restricted from Federal Proceeds	0	0	0
G.I.865 Restricted from Other Proceeds	78,641	20,000	100,000
G.I.866 Restricted from Impact Fee Proceeds	74,969	0	34,000
G.I.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.I.869 Restricted from Undistributed Proceeds	0	0	0
G.I.870 Committed to Other Purposes	0	0	0
G.I.889 Assigned to Fund Purposes	0	0	0
G.I.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>273,338</b>	<b>95,000</b>	<b>134,000</b>
<b>G. G.I.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
G.I.810 Restricted for Other Items	0	0	0
G.I.825 Restricted for Skill Center	0	0	0
G.I.830 Restricted for Debt Service	0	0	0
G.I.840 Nonspendable Fund Balance-InVENTORY & Prepaid Items	0	0	0
G.I.835 Restricted for Arbitrage Rebate	0	0	0
G.I.850 Restricted for Uninsured Risks	0	0	0
G.I.861 Restricted from Bond Proceeds	0	0	0
G.I.862 Committed from Levy Proceeds	1	0	0
G.I.863 Restricted from State Proceeds	0	0	0
G.I.864 Restricted from Federal Proceeds	0	0	0
G.I.865 Restricted from Other Proceeds	49,832	40,750	-32,425
G.I.866 Restricted from Impact Fee Proceeds	94,609	22,000	52,000
G.I.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.I.869 Restricted from Undistributed Proceeds	0	0	0
G.I.870 Committed to Other Purposes	0	0	0
G.I.889 Assigned to Fund Purposes	0	0	54,925
G.I.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>144,442</b>	<b>62,750</b>	<b>74,500</b>

1/ G.I. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.I.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.

3/ Line H must be equal to or greater than all restricted fund balances.

Woodland School District No.404

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	40,760	30,000	35,000
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	759,243	840,000	830,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	194,119	221,375	162,687
8500   NonFederal ESD	0	0	0
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
9901   Transfers (local resources)	XXXXX	XXXXX	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>994,122</b>	<b>1,091,375</b>	<b>1,027,687</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>102,881</b>	<b>128,625</b>	<b>87,313</b>

Woodland School District No. 404

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

(1)	(2)	(3)
Actual	Budget	Budget
2017-2018	2018-2019	2019-2020

1,097,003	1,220,000	1,115,000
-----------	-----------	-----------

C. TOTAL REVENUES AND OTHER FINANCING SOURCES

EXPENDITURES

1,602,789	1,500,000	2,500,000
-----------	-----------	-----------

33 Transportation Equipment Purchases - formerly Act 57 Cash

0	0	0
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34 Transportation Equipment Major Repair - formerly Act 58

0	0	0
---	---	---

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
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92 Interest 1/ - formerly Act. 83

0	0	0
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93 Arbitrage Rebate

1,602,789	1,500,000	2,500,000
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D. TOTAL EXPENDITURES

0	0	0
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E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

0	0	0
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F. OTHER FINANCING USES (G.L.535) 3/

0	0	0
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G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)

-505,786	-280,000	-1,385,000
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BEGINNING FUND BALANCE

0	0	0
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G.L.810 Restricted for Other Items

3,043,633	2,530,500	2,284,000
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G.L.819 Restricted for Fund Purposes

0	0	0
---	---	---

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

3,043,633	2,530,500	2,284,000
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H. TOTAL BEGINNING FUND BALANCE

0	0	0
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I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)

XXXXXX	XXXXXX	XXXXXX
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ENDING FUND BALANCE

0	0	0
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G.L.810 Restricted for Other Items

2,537,847	2,250,500	2,284,000
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G.L.819 Restricted for Fund Purposes

0	0	0
---	---	---

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
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G.L.890 Unassigned Fund Balance

0	0	0
---	---	---

G.L.889 Assigned to Fund Purposes

0	0	0
---	---	---

G.L.870 Committed to Other Purposes

0	0	0
---	---	---

G.L.850 Restricted for Uninsured Risks

0	0	0
---	---	---

G.L.835 Restricted for Arbitrage Rebate

0	0	0
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G.L.830 Restricted for Debt Service

Woodland School District No.404

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	2,537,847	2,250,500	899,000

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ 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 out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

