

**WOODLAND SCHOOL DISTRICT**  
**2008-09 BUDGET VS. ACTUAL AND COMPARISON TO 2007-08**

|              | BUDGET      | Actual 2008-09<br>SEPTEMBER<br>ACTUAL<br>SEPTEMBER<br>APPORT 9%<br>ACTUAL | VARIANCE    |
|--------------|-------------|---|-------------|
| BEGIN BAL    | \$900,000   | \$900,000   | \$0         |
| REVENUES     | \$1,664,414 | \$1,558,671   | (\$105,743) |
| EXPEND:      |             |   |             |
| PAYROLL      | \$1,432,442 | \$1,445,388   | \$12,946    |
| A/P          | \$439,204   | \$411,873   | (\$27,331)  |
| TOTAL EXP:   | \$1,871,646 | \$1,857,261   | (\$14,385)  |
| ENDING BAL   | \$692,768   | \$601,410   | (\$91,358)  |
| CUMULATIVE:  |             |   |             |
| % REV COLLEC | 7.83%       | 7.33%   | -0.50%      |
| % EXPEND     | 8.89%       | 8.82%   | -0.07%      |

|              | BUDGET      | Actual 2007-08<br>SEPTEMBER<br>APPORT 9%<br>ACTUAL | VARIANCE   |
|--------------|-------------|--|------------|
| BEGIN BAL    | \$775,000   | \$805,289  | \$30,289   |
| REVENUES     | \$1,503,575 | \$1,598,309  | \$94,734   |
| EXPEND:      |             |  |            |
| PAYROLL      | \$1,311,227 | \$1,303,425  | (\$7,802)  |
| A/P          | \$434,483   | \$375,899  | (\$58,584) |
| TOTAL EXP:   | \$1,745,710 | \$1,679,324  | (\$66,386) |
| ENDING BAL   | \$532,865   | \$724,274  | \$191,409  |
| CUMULATIVE:  |             |  |            |
| % REV COLLEC | 7.68%       | 8.16%  | 0.48%      |
| % EXPEND     | 9.00%       | 8.66%  | -0.34%     |

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- BUDGET-STATUS-REPORT  
Fiscal Year 2008 (September 1, 2008 - August 31, 2009)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of September, 2008

|  | ANNUAL<br>BUDGET  | ACTUAL<br>FOR MONTH | ACTUAL<br>FOR YEAR  | ENCUMBRANCES         | BALANCE              | PERCENT      |
|--|-------------------|---------------------|---------------------|----------------------|----------------------|--------------|
| <b>A. REVENUES/OTHER FIN. SOURCES</b>                      |                   |                     |                     |                      |                      |              |
| 1000 LOCAL TAXES   | 2,513,631         | 38,187.01           | 38,187.01           |                      | 2,475,443.99         | 1.52         |
| 2000 LOCAL SUPPORT NONTAX                                  | 618,000           | 58,303.18           | 58,303.18           |                      | 559,696.82           | 9.43         |
| 3000 STATE, GENERAL PURPOSE                                | 11,475,615        | 1,013,876.21        | 1,013,876.21        |                      | 10,461,738.79        | 8.84         |
| 4000 State, Special Purpose                                | 4,279,239         | 385,306.17          | 385,306.17          |                      | 3,893,932.83         | 9.00         |
| 5000 FEDERAL, GENERAL PURPOSE                              | 0                 | .00                 | .00                 |                      | .00                  | 0.00         |
| 6000 FEDERAL, SPECIAL PURPOSE                              | 1,418,530         | 20,008.36           | 20,008.36           |                      | 1,398,521.64         | 1.41         |
| 7000 REVENUES FR OTH SCH DIST                              | 945,000           | 41,115.00           | 41,115.00           |                      | 903,885.00           | 4.35         |
| 8000 REV FR OTH AGNCY * ASSOC                              | 0                 | 1,875.00            | 1,875.00            |                      | 1,875.00-            | 0.00         |
| 9000 OTHER FINANCING SOURCES                               | 90,000            | .00                 | .00                 |                      | 90,000.00            | 0.00         |
| <b>Total REVENUES/OTHER FIN. SOURCES</b>                   | <b>21,340,015</b> | <b>1,558,670.93</b> | <b>1,558,670.93</b> |                      | <b>19,781,344.07</b> | <b>7.30</b>  |
| <b>B. EXPENDITURES</b>                                     |                   |                     |                     |                      |                      |              |
| 00 Regular Instruction                                     | 10,342,902        | 871,115.14          | 871,115.14          | 8,046,366.95         | 1,425,419.91         | 86.22        |
| 20 Special Ed Instruction                                  | 1,784,546         | 140,863.94          | 140,863.94          | 1,368,769.53         | 274,912.53           | 84.59        |
| 30 Voc. Ed Instruction                                     | 546,245           | 42,712.53           | 42,712.53           | 465,492.52           | 38,039.96            | 93.04        |
| 40 Skills Center Instruction                               | 0                 | .00                 | .00                 | 0.00                 | .00                  | 0.00         |
| 50+60 Compensatory Ed Instruct.                            | 1,708,344         | 163,088.98          | 163,088.98          | 1,072,989.05         | 472,265.97           | 72.36        |
| 70 Other Instructional Pgms                                | 317,721           | 43,696.06           | 43,696.06           | 15,828.63            | 258,196.30           | 18.73        |
| 80 Community Services                                      | 270,706           | 18,345.16           | 18,345.16           | 133,752.01           | 118,608.83           | 56.19        |
| 90 Support Services  | 6,175,647         | 577,439.35          | 577,439.35          | 3,320,219.74         | 2,277,987.91         | 63.11        |
| <b>Total EXPENDITURES</b>                                  | <b>21,146,111</b> | <b>1,857,261.16</b> | <b>1,857,261.16</b> | <b>14,423,418.43</b> | <b>4,865,431.41</b>  | <b>76.99</b> |
| <b>C. OTHER FINANCING USES TRANS. OUT (GL 536) 193,904</b> |                   |                     |                     |                      |                      |              |
|  |                   | .00                 | .00                 |                      |                      |              |
| <b>D. OTHER FINANCING USES (GL 535)</b>                    |                   |                     |                     |                      |                      |              |
|  | 0                 | .00                 | .00                 |                      |                      |              |
| <b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>             |                   |                     |                     |                      |                      |              |
| <b>OVER (UNDER) EXP./OTH. FIN. USES (A-B-C-D)</b>          | <b>0</b>          | <b>298,590.23-</b>  | <b>298,590.23-</b>  |                      | <b>298,590.23-</b>   | <b>0.00</b>  |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>                     |                   |                     |                     |                      |                      |              |
|  | 900,000           |                     | 1,004,944.01        |                      |                      |              |
| <b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>            |                   |                     |                     |                      |                      |              |
|  | XXXXXXXXX         |                     | .00                 |                      |                      |              |
| <b>H. TOTAL ENDING FUND BALANCE</b>                        |                   |                     |                     |                      |                      |              |
|  | 900,000           |                     | 706,353.78          |                      |                      |              |
| <b>(E+F + OR - G)</b>                                      |                   |                     |                     |                      |                      |              |

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- BUDGET-STATUS-REPORT  
Fiscal Year 2008 (September 1, 2008 - August 31, 2009)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of September, 2008

|   | ANNUAL<br>BUDGET | ACTUAL<br>FOR MONTH | ACTUAL<br>FOR YEAR | ENCUMBRANCES     | BALANCE           | PERCENT      |
|---|------------------|---------------------|--------------------|------------------|-------------------|--------------|
| <b>A. REVENUES/OTHER FIN. SOURCES</b>   |                  |                     |                    |                  |                   |              |
| 1000 Local Taxes  | 0                | .00                 | .00                |                  | .00               | 0.00         |
| 2000 Local Support Nontax   | 76,100           | 770.30              | 770.30             |                  | 75,329.70         | 1.01         |
| 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   | 0                | .00                 | .00                |                  | .00               | 0.00         |
| 8000 Other Agencies & Assoc.  | 0                | .00                 | .00                |                  | .00               | 0.00         |
| 9000 Other Financing Sources  | 500,000          | 65,000.00           | 65,000.00          |                  | 435,000.00        | 13.00        |
| <b>Total REVENUES/OTHER FIN. SOURCES</b>  | <b>576,100</b>   | <b>65,770.30</b>    | <b>65,770.30</b>   |                  | <b>510,329.70</b> | <b>11.42</b> |
| <b>B. EXPENDITURES</b>  |                  |                     |                    |                  |                   |              |
| 10 Sites  | 500,000          | .00                 | .00                | 0.00             | 500,000.00        | 0.00         |
| 20 Buildings  | 128,000          | .00                 | .00                | 14,887.54        | 113,112.46        | 11.63        |
| 30 Equipment  | 65,000           | 5,828.47            | 5,828.47           | 20,835.47        | 38,336.06         | 41.02        |
| 40 Energy   | 0                | .00                 | .00                | 0.00             | .00               | 0.00         |
| 50 Sales & Lease Expenditure  | 0                | .00                 | .00                | 0.00             | .00               | 0.00         |
| 60 Bond Issuance Expenditure  | 0                | .00                 | .00                | 0.00             | .00               | 0.00         |
| 90 Debt   | 0                | .00                 | .00                | 0.00             | .00               | 0.00         |
| <b>Total EXPENDITURES</b>   | <b>693,000</b>   | <b>5,828.47</b>     | <b>5,828.47</b>    | <b>35,723.01</b> | <b>651,448.52</b> | <b>6.00</b>  |
| <b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>   |                  |                     |                    |                  |                   |              |
|   | 0                | .00                 | .00                |                  |                   |              |
| <b>D. OTHER FINANCING USES (GL 535)</b>   |                  |                     |                    |                  |                   |              |
|   | 60,000           | .00                 | .00                |                  |                   |              |
| <b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES<br/>OVER (UNDER) EXP./OTH. FIN. USES (A-B-C-D)</b> |                  |                     |                    |                  |                   |              |
|   | 176,900-         | 59,941.83           | 59,941.83          |                  | 236,841.83        | 133.88-      |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>  |                  |                     |                    |                  |                   |              |
|   | 355,900          |                     | 397,692.86         |                  |                   |              |
| <b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-) XXXXXXXXX</b>                                     |                  |                     |                    |                  |                   |              |
|   |                  |                     | .00                |                  |                   |              |
| <b>H. TOTAL ENDING FUND BALANCE</b>   |                  |                     |                    |                  |                   |              |
|   | 179,000          |                     | 457,634.69         |                  |                   |              |
| <b>(E+F + OR - G)</b>   |                  |                     |                    |                  |                   |              |

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- BUDGET-STATUS-REPORT  
Fiscal Year 2008 (September 1, 2008 - August 31, 2009)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of September, 2008

|  | ANNUAL<br>BUDGET  | ACTUAL<br>FOR MONTH | ACTUAL<br>FOR YEAR  | ENCUMBRANCES | BALANCE             | PERCENT        |
|--|-------------------|---------------------|---------------------|--------------|---------------------|----------------|
| <b>A. REVENUES/OTHER FIN. SOURCES</b>  |                   |                     |                     |              |                     |                |
| 1000 Local Taxes   | 1,646,221         | 26,039.36           | 26,039.36           |              | 1,620,181.64        | 1.58           |
| 2000 Local Support Nontax  | 110,000           | .00                 | .00                 |              | 110,000.00          | 0.00           |
| 3000 State, General Purpose  | 0                 | 10,141.97           | 10,141.97           |              | 10,141.97-          | 0.00           |
| 5000 Federal, General Purpose  | 0                 | .00                 | .00                 |              | .00                 | 0.00           |
| 9000 Other Financing Sources   | 0                 | .00                 | .00                 |              | .00                 | 0.00           |
| <b>Total REVENUES/OTHER FIN. SOURCES</b>   | <b>1,756,221</b>  | <b>36,181.33</b>    | <b>36,181.33</b>    |              | <b>1,720,039.67</b> | <b>2.06</b>    |
| <b>B. EXPENDITURES</b>   |                   |                     |                     |              |                     |                |
| Matured Bond Expenditures  | 1,170,000         | .00                 | .00                 | 0.00         | 1,170,000.00        | 0.00           |
| Interest On Bonds  | 455,000           | .00                 | .00                 | 0.00         | 455,000.00          | 0.00           |
| 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           |
| <b>Total EXPENDITURES</b>  | <b>1,625,000</b>  | <b>.00</b>          | <b>.00</b>          | <b>0.00</b>  | <b>1,625,000.00</b> | <b>0.00</b>    |
| <b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>  | <b>500,000</b>    | <b>65,000.00</b>    | <b>65,000.00</b>    |              |                     |                |
| <b>D. OTHER FINANCING USES (GL 535)</b>  | <b>0</b>          | <b>.00</b>          | <b>.00</b>          |              |                     |                |
| <b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES<br/>OVER (UNDER) EXPENDITURES (A-B-C-D)</b> | <b>368,779-</b>   | <b>36,181.33</b>    | <b>36,181.33</b>    |              | <b>404,960.33</b>   | <b>109.81-</b> |
| <b>F. TOTAL BEGINNING FUND BALANCE</b>   | <b>2,142,700</b>  |                     | <b>2,225,222.02</b> |              |                     |                |
| <b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>  | <b>XXXXXXXXXX</b> |                     | <b>.00</b>          |              |                     |                |
| <b>H. TOTAL ENDING FUND BALANCE<br/>(E+F + OR - G)</b>                                 | <b>1,773,921</b>  |                     | <b>2,261,403.35</b> |              |                     |                |

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- BUDGET-STATUS-REPORT  
Fiscal Year 2008 (September 1, 2008 - August 31, 2009)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of September, 2008

|  | ANNUAL<br>BUDGET | ACTUAL<br>FOR MONTH | ACTUAL<br>FOR YEAR | ENCUMBRANCES | BALANCE           | PERCENT        |
|--|------------------|---------------------|--------------------|--------------|-------------------|----------------|
| <b>A. REVENUES</b>   |                  |                     |                    |              |                   |                |
| 1000 General Student Body  | 54,025           | 6,884.62            | 6,884.62           |              | 47,140.38         | 12.74          |
| 2000 Athletics   | 70,287           | 10,174.25           | 10,174.25          |              | 60,112.75         | 14.48          |
| 3000 Classes   | 24,300           | 86.42               | 86.42              |              | 24,213.58         | 0.36           |
| 4000 Clubs   | 195,714          | 27,762.96           | 27,762.96          |              | 167,951.04        | 14.19          |
| 6000 Private Moneys  | 1,900            | 326.40              | 326.40             |              | 1,573.60          | 17.18          |
| <b>Total REVENUES</b>  | <b>346,226</b>   | <b>45,234.65</b>    | <b>45,234.65</b>   |              | <b>300,991.35</b> | <b>13.07</b>   |
| <b>B. EXPENDITURES</b>   |                  |                     |                    |              |                   |                |
| 1000 General Student Body  | 76,450           | 2,110.71            | 2,110.71           | 0.00         | 74,339.29         | 2.76           |
| 2000 Athletics   | 87,189           | 13,620.63           | 13,620.63          | 0.00         | 73,568.37         | 15.62          |
| 3000 Classes   | 27,500           | .00                 | .00                | 0.00         | 27,500.00         | 0.00           |
| 4000 Clubs   | 189,564          | 13,746.04           | 13,746.04          | 0.00         | 175,817.96        | 7.25           |
| 6000 Private Moneys  | 2,000            | 40.00               | 40.00              | 0.00         | 1,960.00          | 2.00           |
| <b>Total EXPENDITURES</b>  | <b>382,703</b>   | <b>29,517.38</b>    | <b>29,517.38</b>   | <b>0.00</b>  | <b>353,185.62</b> | <b>7.71</b>    |
| <b>C. EXCESS OF REVENUES<br/>OVER (UNDER) EXPENDITURES (A-B)</b> | <b>36,477-</b>   | <b>15,717.27</b>    | <b>15,717.27</b>   |              | <b>52,194.27</b>  | <b>143.09-</b> |
| <b>D. TOTAL BEGINNING FUND BALANCE</b>                           | <b>154,523</b>   |                     | <b>138,507.81</b>  |              |                   |                |
| <b>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>                  | <b>XXXXXXXXX</b> |                     | <b>.00</b>         |              |                   |                |
| <b>F. TOTAL ENDING FUND BALANCE<br/>(C+D + OR - E)</b>           | <b>118,046</b>   |                     | <b>154,225.08</b>  |              |                   |                |

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- BUDGET-STATUS-REPORT  
Fiscal Year 2008 (September 1, 2008 - August 31, 2009)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of September, 2008

| <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   | 90,000               | 18,344.89               | 18,344.89              |                     | 71,655.11         | 20.38          |
| 3000 State, General Purpose   | 0                    | .00                     | .00                    |                     | .00               | 0.00           |
| 4000 State, Special Purpose   | 582,000              | 585,533.26              | 585,533.26             |                     | 3,533.26-         | 100.61         |
| 5000 Federal, General Purpose   | 0                    | .00                     | .00                    |                     | .00               | 0.00           |
| 8000 Other Agencies & Assoc   | 381,096              | .00                     | .00                    |                     | 381,096.00        | 0.00           |
| 9000 Other Financing Sources  | 0                    | .00                     | .00                    |                     | .00               | 0.00           |
| <u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>   | <u>1,053,096</u>     | <u>603,878.15</u>       | <u>603,878.15</u>      |                     | <u>449,217.85</u> | <u>57.34</u>   |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>B. 9900 TRANSFERS IN FROM GF</u>   | <u>193,904</u>       | <u>.00</u>              | <u>.00</u>             | <u>0.00</u>         | <u>193,904.00</u> | <u>0.00</u>    |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>C. Total REV./OTHER FIN. SOURCES</u>   | <u>1,247,000</u>     | <u>603,878.15</u>       | <u>603,878.15</u>      | <u>0.00</u>         | <u>643,121.85</u> | <u>48.43</u>   |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>D. EXPENDITURES</u>  |                      |                         |                        |                     |                   |                |
| Program 97 District-Wide Support  |                      |                         |                        |                     |                   |                |
| Activity 82 Warrant Interest  | 0                    | .00                     | .00                    | 0.00                | .00               | 0.00           |
| Activity 83 Other Interest  | 0                    | .00                     | .00                    | 0.00                | .00               | 0.00           |
| Activity 84 Debt  | 0                    | .00                     | .00                    | 0.00                | .00               | 0.00           |
| Activity 85 Debt Related Expenditu  | 0                    | .00                     | .00                    | 0.00                | .00               | 0.00           |
| Program 99 PUPIL TRANSPORTATION   |                      |                         |                        |                     |                   |                |
| Activity 57 Cash Purch/Rebuild Bus  | 1,500,000            | 566,162.10              | 566,162.10             | 993,240.50          | 59,402.60-        | 103.96         |
| Activity 58 Contract Purchase/Rebu  | 0                    | .00                     | .00                    | 0.00                | .00               | 0.00           |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>Total EXPENDITURES</u>   | <u>1,500,000</u>     | <u>566,162.10</u>       | <u>566,162.10</u>      | <u>993,240.50</u>   | <u>59,402.60-</u> | <u>103.96</u>  |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>   | <u>0</u>             | <u>.00</u>              | <u>.00</u>             |                     |                   |                |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>F. OTHER FINANCING USES (GL 535)</u>   | <u>0</u>             | <u>.00</u>              | <u>.00</u>             |                     |                   |                |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>G. EXCESS OF REVENUES/OTHER FIN. SOURCE OVER (UNDER) EXPENDITURES AND OT (C-D-E-F)</u> | <u>253,000-</u>      | <u>37,716.05</u>        | <u>37,716.05</u>       |                     | <u>290,716.05</u> | <u>114.91-</u> |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>H. TOTAL BEGINNING FUND BALANCE</u>  | <u>2,881,207</u>     |                         | <u>2,879,346.75</u>    |                     |                   |                |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>   | <u>XXXXXXXXXX</u>    |                         | <u>.00</u>             |                     |                   |                |
| <br>  |                      |                         |                        |                     |                   |                |
| <u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>  | <u>2,628,207</u>     |                         | <u>2,917,062.80</u>    |                     |                   |                |