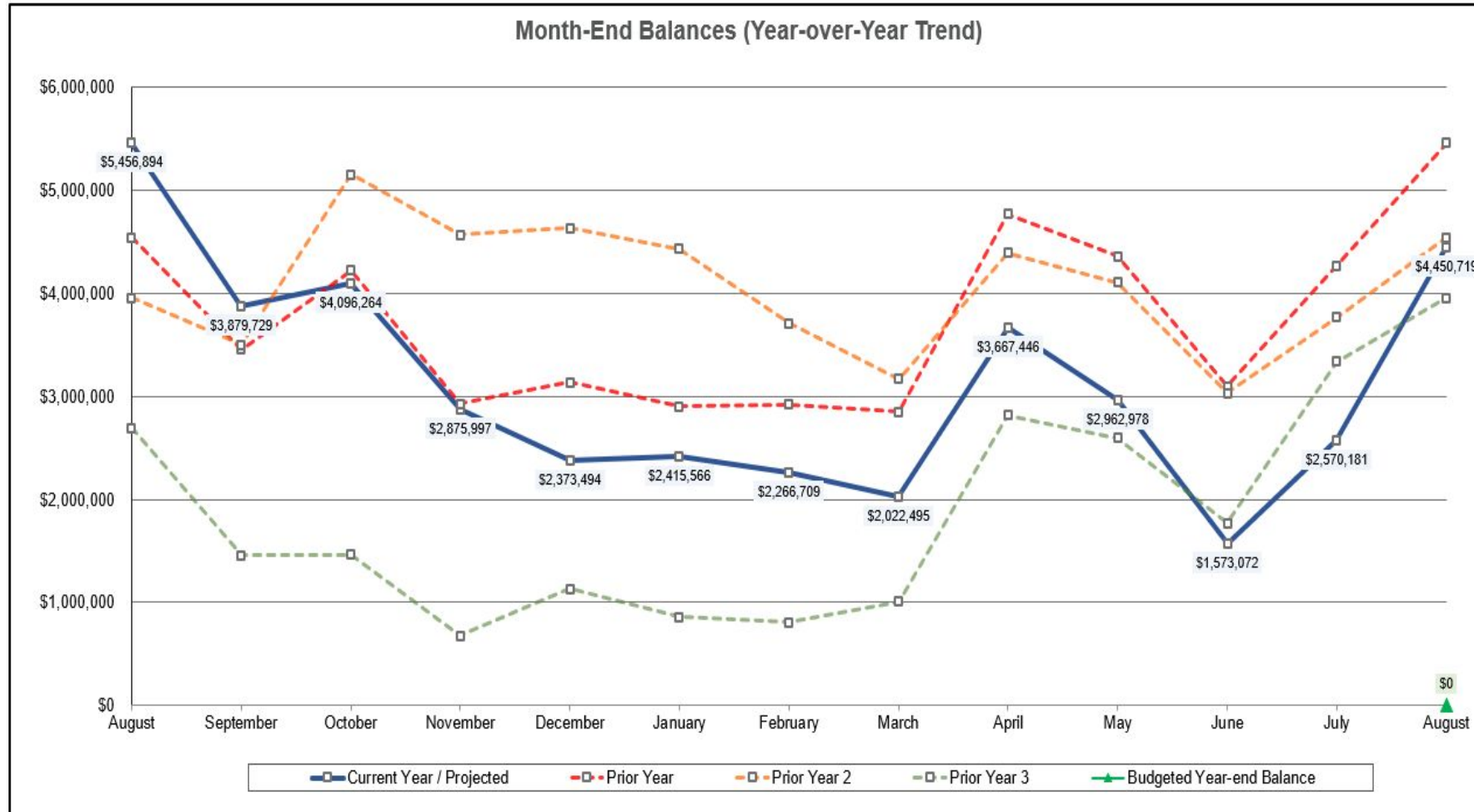


# January 2023 Financial Report

Board Meeting - February 23, 2023

# Month-End Fund Balances - Actual (thru 1/31/23) and Projected (through 8/31/23)



# General Fund Revenue Summary

## General Fund Revenues

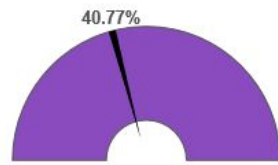
For the Period Ending January 31, 2023

**Total Revenues  
Actual YTD**



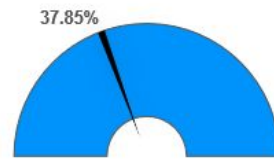
*Projected YTD Revenues*  
36.66%

**Local Sources  
Actual YTD**



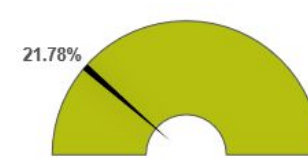
*Projected YTD Local Sources*  
39.88%

**State Sources  
Actual YTD**



*Projected YTD State Sources*  
38.60%

**Federal Sources  
Actual YTD**



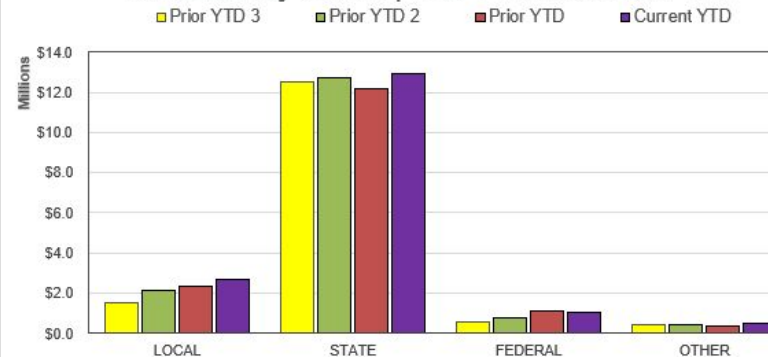
*Projected YTD Federal Sources*  
17.72%

## Revenue Analysis

**Top 10 Sources of Revenue (YTD)**

Apportionment	\$8,857,645
Special Purpose - Unassigned	\$3,993,796
Local Property Tax	\$2,358,047
Special Purpose - OSPI Unassigned	\$1,044,959
Program Participation - Unassigned	\$438,351
Sales of Goods, Supplies, and Services - Unassigned	\$151,284
Tuition and Fees - Unassigned	\$82,685
Local Effort Assistance	\$71,972
Investment Earnings	\$43,358
Gifts, Grants, and Donations (Local)	\$33,038
<b>Percent of Total Revenues YTD</b>	<b>99.49%</b>

**Revenues by Source | Prior YTD vs. Current YTD**



# General Fund Expenditure Summary

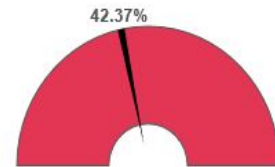
## General Fund Expenditures

For the Period Ending January 31, 2023

Projected YE Balance as % of Budgeted Expenditures

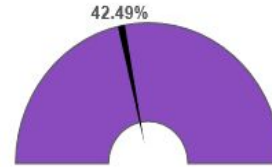


Total Expenditures Actual YTD



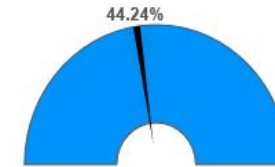
Projected YTD Expenditures  
41.88%

Salaries & Benefits Actual YTD



Projected YTD Salary/ Benefits  
41.60%

Basic Education Actual YTD



Projected YTD Basic Education  
43.17%

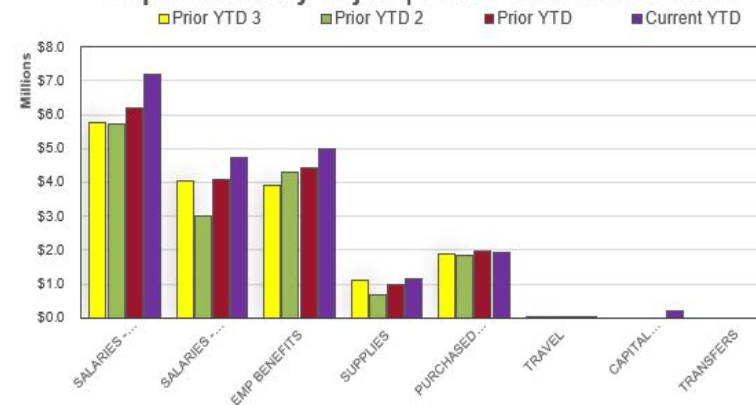
## Expenditure Analysis

Top 10 Expenditures by Program (YTD)

Basic Education	\$8,776,301
Pupil Transportation	\$3,255,353
Districtwide Support	\$2,482,055
Special Education - Supplemental - State	\$2,303,396
School Food Services	\$483,490
ESSER III	\$364,068
Learning Assistance Program - State	\$345,050
Basic Education - Alternative Learning Experience	\$343,346
ESSER II	\$332,364
Vocational - Basic - State	\$296,502

Percent of Total Expenditures YTD **93.95%**

Expenditures by Object | Prior YTD vs. Current YTD



# Financial Forecast - Revenues and Expenditures (by Object) Compared to Budget - Actual Thru 1/31/23

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
<b>REVENUES</b>						
Local Tax	\$2,223,864	\$2,358,517	\$3,623,327	\$5,981,844	\$5,901,317	\$80,527
Local Support Non-Tax	115,950	335,207	368,696	703,903	\$705,065	(1,162)
State General Purpose	8,263,789	8,930,004	13,777,806	22,707,810	\$22,401,892	305,918
State Special Purpose	3,935,954	4,013,406	7,613,755	11,627,161	\$11,794,673	(167,512)
Federal General Purpose	0	0	0	0	\$0	0
Federal Special Purpose	1,089,649	1,048,370	3,063,080	4,111,449	\$4,812,488	(701,039)
Other School Districts	274,402	450,198	860,544	1,310,742	\$1,386,799	(76,057)
Other Revenues	90,145	26,361	34,242	60,603	\$60,000	603
<b>TOTAL REVENUE</b>	<b>\$15,993,752</b>	<b>\$17,162,062</b>	<b>\$29,341,451</b>	<b>\$46,503,513</b>	<b>\$47,062,234</b>	<b>(\$558,721)</b>
<b>EXPENDITURES</b>						
Salaries - Certificated Employees	\$6,178,183	\$7,183,549	\$9,411,094	\$16,594,642	\$16,513,369	(\$81,273)
Salaries - Classified Employees	4,097,257	4,714,456	6,439,094	\$11,153,550	\$11,042,283	(111,267)
Employee Benefits and Payroll Taxes	4,415,156	4,984,093	7,163,223	\$12,147,316	\$12,177,256	29,940
Supplies, Instr. Resources, and Non-Cap Items	978,022	1,160,545	1,521,777	\$2,682,322	\$2,928,404	246,082
Purchased Services	1,953,083	1,926,757	2,619,924	\$4,546,681	\$4,836,485	289,804
Travel	9,270	21,599	38,528	\$60,127	\$65,900	5,773
Capital Outlay	0	212,392	0	\$212,392	\$0	(212,392)
Transfers	0	0	(5,607)	(\$5,607)	\$0	5,607
<b>TOTAL EXPENDITURES</b>	<b>\$17,630,971</b>	<b>\$20,203,390</b>	<b>\$27,188,033</b>	<b>\$47,391,423</b>	<b>\$47,563,697</b>	<b>\$172,274</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$1,637,218)</b>	<b>(\$3,041,328)</b>	<b>\$2,153,418</b>	<b>(\$887,910)</b>	<b>(\$501,463)</b>	<b>(\$386,447)</b>
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	(\$118,265)	(\$118,265)	(\$118,265)	\$0
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$1,637,218)</b>	<b>(\$3,041,328)</b>	<b>\$2,035,153</b>	<b>(\$1,006,175)</b>	<b>(\$619,728)</b>	<b>(\$386,447)</b>

# January 2023 Budget Status Report - General Fund

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of January, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	5,901,317	15,625.44	2,358,516.98		3,542,800.02	39.97
2000 LOCAL SUPPORT NONTAX	705,065		58,018.28		369,857.61	47.54
3000 STATE, GENERAL PURPOSE	22,401,892	2,006,247.42	8,930,003.52		13,471,888.48	39.86
4000 STATE, SPECIAL PURPOSE	11,794,673	887,924.22	4,013,405.73		7,781,267.27	34.03
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	4,812,488	353,343.93	1,048,369.70		3,764,118.30	21.78
7000 REVENUES FR OTH SCH DIST	1,386,799	382,097.08	450,198.08		936,600.92	32.46
8000 OTHER AGENCIES AND ASSOCIATES	60,000	.00	26,361.00		33,639.00	43.94
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>47,062,234</b>	<b>3,703,256.37</b>	<b>17,162,062.40</b>		<b>29,900,171.60</b>	<b>36.47</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	20,600,515	1,628,783.44	9,127,633.94	10,416,116.74	1,056,764.32	94.87
10 Federal Stimulus	2,031,172	96,295.36	777,384.33	1,367,749.21	113,961.54	105.61
20 Special Ed Instruction	6,214,669	482,323.64	2,469,808.84	2,980,547.59	764,312.57	87.70
30 Voc. Ed Instruction	790,731	74,572.22	333,290.64	326,704.06	130,736.30	83.47
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,115,867	155,190.62	1,044,743.78	984,244.41	86,878.81	95.89
70 Other Instructional Pgms	597,085	7,893.53	51,745.05	32,407.27	512,932.68	14.09
80 Community Services	586,650	34,558.32	177,886.05	144,307.08	264,456.87	54.92
90 Support Services	14,627,008	1,181,566.69	6,220,897.36	5,274,350.26	3,131,760.38	78.59
<b>Total EXPENDITURES</b>	<b>47,563,697</b>	<b>3,661,183.82</b>	<b>20,203,389.99</b>	<b>21,526,426.62</b>	<b>5,833,880.39</b>	<b>87.73</b>
C. OTHER FIN. USES TRANS. OUT (GL 536)	118,265	.00	.00			
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)	619,728-	42,072.55	3,041,327.59-		2,421,599.59-	390.75
F. TOTAL BEGINNING FUND BALANCE	4,900,000		5,456,894.07			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	4,280,272		2,415,566.48			

# January 2023 Budget Status Report - Capital Projects Fund

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of January, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL 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	72,000	.00	16,740.97		55,259.03	23.25
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 and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	230,000.00		230,000.00-	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>72,000</b>	<b>.00</b>	<b>246,740.97</b>		<b>174,740.97-</b>	<b>342.70</b>
<b>B. EXPENDITURES</b>						
10 Sites	100,000	476.50	10,279.68	50,870.64	38,849.68	61.15
20 Buildings	850,000	28,054.00	105,252.19	32,281.45	712,466.36	16.18
30 Equipment	300,000	.00	.00	0.00	300,000.00	0.00
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>1,250,000</b>	<b>28,530.50</b>	<b>115,531.87</b>	<b>83,152.09</b>	<b>1,051,316.04</b>	<b>15.89</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	0	.00	.00			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</b>						
	1,178,000-	28,530.50-	131,209.10		1,309,209.10	111.14-
<b>F. TOTAL BEGINNING FUND BALANCE</b>						
	700,000		695,686.15			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>						
	XXXXXXXXXX		.00			
<b>H. TOTAL ENDING FUND BALANCE</b>						
	478,000-		826,895.25			

# January 2023 Budget Status Report - Debt Service Fund

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of January, 2023

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<b><u>A. REVENUES/OTHER FIN. SOURCES</u></b>						
1000 Local Taxes	3,583,277	9,680.84	1,435,821.76		2,147,455.24	40.07
2000 Local Support Nontax	5,000	.00	22,250.18		17,250.18-	445.00
3000 State, General Purpose	0	1.97	5.34		5.34-	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>3,588,277</b>	<b>9,682.81</b>	<b>1,458,077.28</b>		<b>2,130,199.72</b>	<b>40.63</b>
<b><u>B. EXPENDITURES</u></b>						
Matured Bond Expenditures	1,580,000	.00	1,685,000.00	0.00	105,000.00-	106.65
Interest On Bonds	1,883,000	.00	836,226.74	0.00	1,046,773.26	44.41
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	200,000	.00	.00	0.00	200,000.00	0.00
<b>Total EXPENDITURES</b>	<b>3,663,000</b>	<b>.00</b>	<b>2,521,226.74</b>	<b>0.00</b>	<b>1,141,773.26</b>	<b>68.83</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>230,000.00</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 OVER(UNDER) EXPENDITURES (A-B-C-D)</b>	<b>74,723-</b>	<b>9,682.81</b>	<b>1,293,149.46-</b>		<b>1,218,426.46-</b>	<b>&gt; 1000</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,623,000</b>		<b>1,882,671.18</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>	<b>XXXXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>1,548,277</b>		<b>589,521.72</b>			



# January 2023 Budget Status Report - ASB Fund

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of January, 2023

	<u>ANNUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<u>A. REVENUES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>			
1000 General Student Body	44,000	1,801.58	20,732.37		23,267.63	47.12
2000 Athletics	77,000	7,807.00	53,701.34		23,298.66	69.74
3000 Classes	26,500	6,030.00	6,525.00		19,975.00	24.62
4000 Clubs	227,750	13,513.10	79,472.04		148,277.96	34.89
6000 Private Moneys	9,000	.00	530.00		8,470.00	5.89
<u>Total REVENUES</u>	384,250	29,151.68	160,960.75		223,289.25	41.89
<u>B. EXPENDITURES</u>						
1000 General Student Body	30,000	406.92	11,840.03	0.00	18,159.97	39.47
2000 Athletics	117,500	3,229.57	25,868.68	0.00	91,631.32	22.02
3000 Classes	21,500	2,107.94	2,107.94	0.00	19,392.06	9.80
4000 Clubs	209,500	15,160.35	79,430.52	0.00	130,069.48	37.91
6000 Private Moneys	11,500	154.88	465.22	0.00	11,034.78	4.05
<u>Total EXPENDITURES</u>	390,000	21,059.66	119,712.39	0.00	270,287.61	30.70
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	5,750-	8,092.02	41,248.36		46,998.36	817.36-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	480,000		264,390.33			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	474,250		305,638.69			

# January 2023 Budget Status Report - Transportation Vehicle Fund

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2022 (September 1, 2022 - August 31, 2023)

For the WOODLAND SCHOOL DISTRICT #404 School District for the Month of January, 2023

<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	.00	35,806.12		30,806.12	716.12
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	950,000	.00	.00		950,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	231,735	.00	231,736.00		1.00	100.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN. SRCS(LESS TRANS)</u>	<u>1,186,735</u>	<u>.00</u>	<u>267,542.12</u>		<u>919,192.88</u>	<u>22.54</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>118,265</u>	<u>.00</u>	<u>.00</u>		<u>118,265.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>1,305,000</u>	<u>.00</u>	<u>267,542.12</u>		<u>1,037,457.88</u>	<u>20.50</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	2,000,000	.00	325,432.58	144,788.17	1,529,779.25	23.51
Type 40 Energy	0	.00	.00	0.00	.00	0.00
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>325,432.58</u>	<u>144,788.17</u>	<u>1,529,779.25</u>	<u>23.51</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>695,000-</u>	<u>.00</u>	<u>57,890.46-</u>		<u>637,109.54</u>	<u>91.67-</u>