Budget Performance Update - General Fund

Fund summary basis: General Fund (GL Codes 531-539 and 961-969 Removed)

Month of July (fiscal year 2025):

↑ Total MTD Revenues: $5,372,148; over plan* (favorable) by +$136,976
↓ Total MTD Expenditures: $3,678,009; under plan (favorable) by -$221,883

Fiscal year to date (September-July):

↑ Total YTD Revenues: $42,059,415 (88.9% of annual budget compared to 89.4% prior YTD); over plan (favorable) year-to-date (YTD) by +$754,266

- ↑ 1000 Local Taxes: +$188,642
- ↓ 2000 Local Support Non-Tax: -$135,218
- ↓ 3000 State Revenue - General Purpose: -$11,058
- ↑ 4000 State Revenue - Special Purpose: +$701,679
- ↑ 5000 Federal Revenue - General Purpose: +$1,230
- ↓ 6000 Federal Revenue - Special Purpose: -$50,382
- ↓ 7000 Other School Districts: -$164,014
- ↑ 8000 Other Entities: +$223,387

↓ Total YTD Expenditures: $43,876,417 (91.2% of annual budget compared to 92.4% prior YTD); under plan (favorable) year-to-date (YTD) by -$437,279

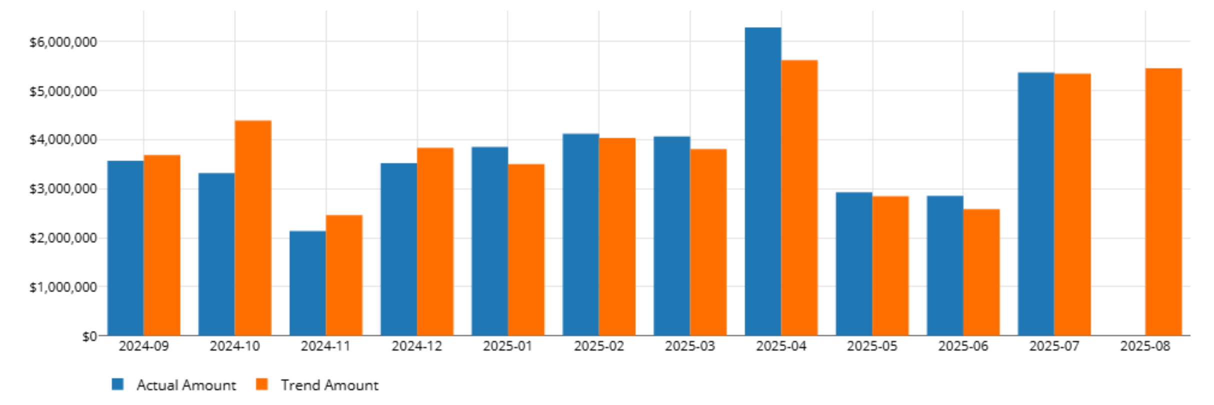
- ↑ 0000 Debit Transfer: +$289,799
- ↓ 1000 Credit Transfer: -$296,052
- ↑ 2000 Salaries - Certificated Employees: +$188,838
- ↑ 3000 Salaries - Classified Employees: +$434,771
- ↓ 4000 Employee Benefits and Payroll Taxes: -$188,496
- ↓ 5000 Supplies: -$595,655
- ↓ 7000 Purchased Services: -$314,241
- ↑ 8000 Travel: +$17,757
- ↑ 9000 Capital Outlay: +$25,999

End of Fiscal Year Projection

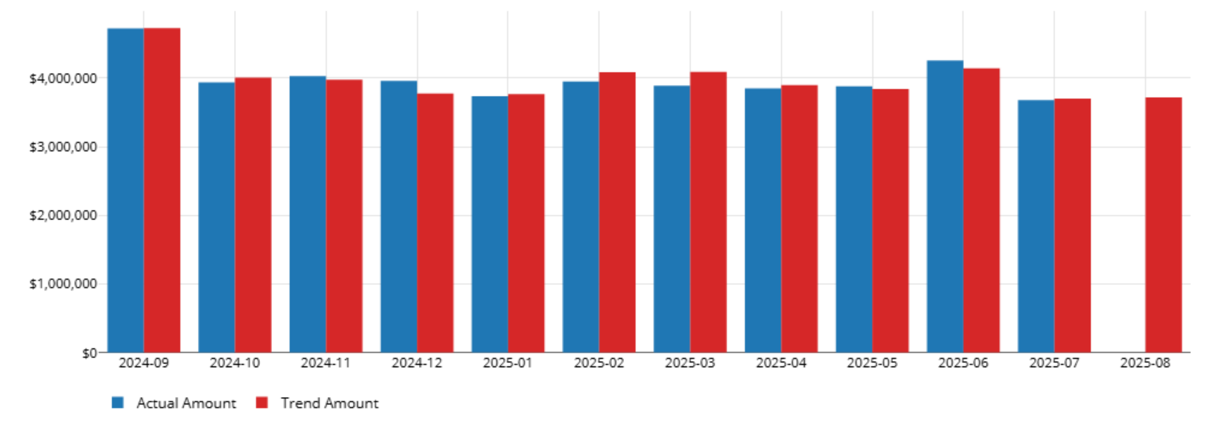
	Projected	Annual Budget	Variance
Total Revenues	$47,520,553	$47,335,787	+$184,766
Total Expenditures	$47,595,382	$48,132,661	-$537,279
Difference	↓-$74,829	-$796,874	+$722,045

* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).

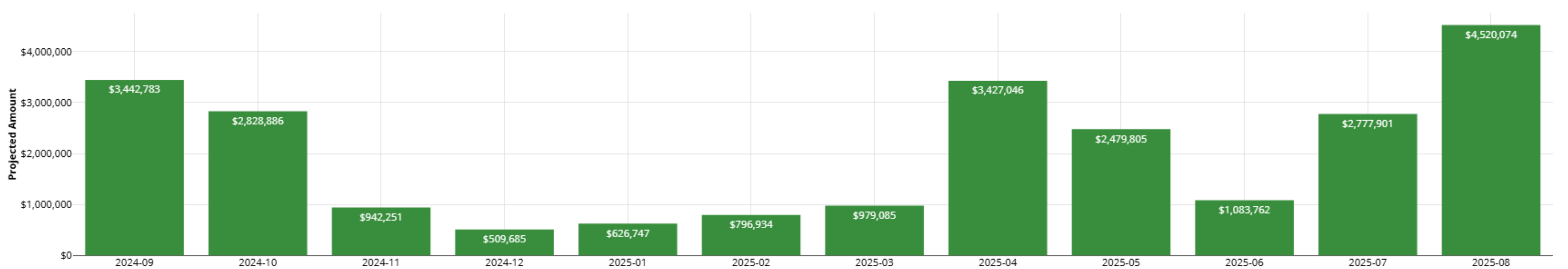
Actual vs. Plan (Trend) Revenues - General Fund (excl. Transfers)



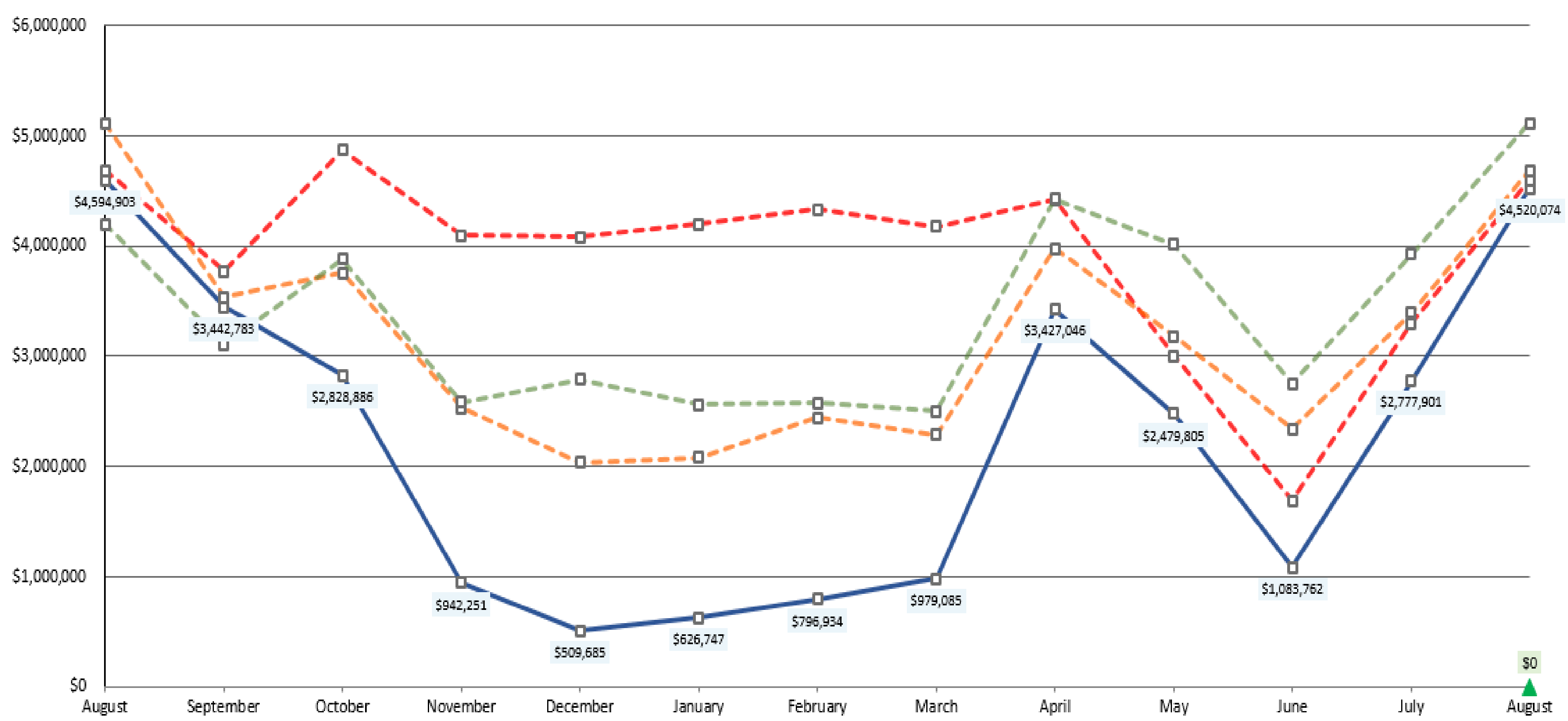
Actual vs. Plan (Trend) Expenses - General Fund (excl. Transfers)



Actual and Projected Fund Balances - General Fund



MONTH-END FUND BALANCES - ACTUALS THROUGH 7/31, PROJECTED THROUGH 8/31



YTD FINANCIAL FORECAST - THROUGH JULY 31, 2025

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Tax	$2,587,756	$3,969,913	$19,173	$3,989,086	$3,804,444	$184,642
Local Support Non-Tax	823,197	638,969	65,145	704,114	$828,832	(124,718)
State General Purpose	20,406,265	21,587,748	2,512,350	24,100,098	$24,011,156	88,942
State Special Purpose	12,080,751	13,543,560	2,263,963	15,807,523	$15,024,844	782,679
Federal General Purpose	7,057	1,230	0	1,230	$0	1,230
Federal Special Purpose	3,170,246	1,564,468	363,668	1,928,135	$2,906,517	(978,382)
Other School Districts	677,842	502,336	186,644	688,980	$701,994	(13,014)
Other Revenues	71,309	251,192	50,195	301,387	$58,000	243,387
TOTAL REVENUE	**$39,824,423**	**$42,059,415**	**$5,461,138**	**$47,520,553**	**$47,335,787**	**$184,766**
EXPENDITURES						
Salaries - Certificated Employees	$14,973,151	$15,108,060	$1,251,809	$16,359,869	$16,171,030	($188,838)
Salaries - Classified Employees	9,957,152	11,250,442	928,344	$12,178,786	$11,744,015	(434,771)
Employee Benefits and Payroll Taxes	9,915,636	10,555,266	949,340	$11,504,606	$11,693,103	188,496
Supplies, Instr. Resources, and Non-Cap Items	1,965,959	2,230,196	249,030	$2,479,226	$3,074,881	595,655
Purchased Services	4,100,829	4,641,808	344,133	$4,985,941	$5,400,182	414,241
Travel	52,892	64,645	2,562	$67,207	$49,450	(17,757)
Capital Outlay	246,447	25,999	0	$25,999	$0	(25,999)
Transfers	0	0	(6,253)	($6,253)	$0	6,253
TOTAL EXPENDITURES	**$41,212,065**	**$43,876,417**	**$3,718,965**	**$47,595,382**	**$48,132,661**	**$537,280**
SURPLUS / (DEFICIT)	**($1,387,642)**	**($1,817,002)**	**$1,742,173**	**($74,829)**	**($796,874)**	**$722,045**
THER FINANCING SOURCES / (USES)						
Other Financing Sources	$0	$0	$0	$0	$100,000	$0
Other Financing Uses	$0	$0	$0	$0	$0	$0
NET CHANGE IN FUND BALANCE	**($1,387,642)**	**($1,817,002)**	**$1,742,173**	**($74,829)**	**($696,874)**	**$722,045**
ENDING FUND BALANCE	**$3,299,063**	**$2,777,901**		**$4,520,074**	**$0**	

Budget Status Report

2024-2025 | **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance	**Account Codes:** Agency	**Fund Code:** 10
Reporting Month: July	**Budget Type:** Revised	**Fund Description:** General Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	3,804,444	27,797.49	3,969,912.54		(165,468.54)	104.35
2000 LOCAL SUPPORT NONTAX	828,832	29,293.47	638,968.74		189,863.26	77.09
3000 STATE - GENERAL PURPOSE	24,011,156	3,182,720.65	21,587,748.02		2,423,407.98	89.91
4000 STATE - SPECIAL PURPOSE	15,024,844	1,907,712.60	13,543,560.32		1,481,283.68	90.14
5000 FEDERAL - GENERAL PURPOSE	0	0.00	1,230.29		(1,230.29)	0.00
6000 FEDERAL - SPECIAL PURPOSE	2,906,517	168,766.57	1,564,467.77		1,342,049.23	53.83
7000 REVENUES FR OTH SCH DIST	701,994	7,180.71	502,335.94		199,658.06	71.56
8000 OTHER AGENCIES AND ASSOCIATES	58,000	48,676.52	251,191.60		(193,191.60)	433.09
9000 OTHER FINANCING SOURCES	100,000	0.00	0.00		100,000.00	0.00
Total	**47,435,787**	**5,372,148.01**	**42,059,415.22**		**5,376,371.78**	**88.67**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
00 Regular Instruction	21,047,099	1,689,484.96	19,459,525.68	1,387,439.53	200,133.79	99.05
10 Federal Stimulus	0	0.00	25,999.49	0.00	(25,999.49)	0.00
20 Special Ed Instruction	7,258,551	534,397.07	6,518,763.54	493,511.25	246,276.21	96.61
30 Voc. Ed Instruction	681,170	57,013.54	646,193.35	85,859.64	(50,882.99)	107.47
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	2,016,731	156,579.51	1,728,069.04	135,396.52	153,265.44	92.40
70 Other Instructional Pgms	656,076	16,881.71	78,315.06	23,372.96	554,387.98	15.50
80 Community Services	719,033	305,002.47	684,132.95	21,187.43	13,712.62	98.09
90 Support Services	15,754,016	918,649.44	14,758,160.30	949,899.68	45,956.02	99.71
Total	**48,132,676**	**3,678,008.70**	**43,899,159.41**	**3,096,667.01**	**1,136,849.58**	**97.64**

	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
C. OTHER FIN. USES TRANS. OUT (GL 536)	**0**	**0.00**	**0.00**			
D. OTHER FINANCING USES (GL 535)	**0**	**0.00**	**0.00**			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	**(696,889)**	**1,694,139.31**	**(1,839,744.19)**		**(1,142,855.19)**	**163.99**
F. TOTAL BEGINNING FUND BALANCE	**4,300,000**		**4,594,902.96**			
G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			**0.00**			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	**3,603,111**		**2,755,158.77**			

Budget Status Report

2024-2025 **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance	**Account Codes:** Agency	**Fund Code:** 20
Reporting Month: July	**Budget Type:** Revised	**Fund Description:** Capital Projects

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Support Nontax	330,000	31,850.27	415,679.07		(85,679.07)	125.96
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	0.00	0.00		0.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	0	0.00	0.00		0.00	0.00
7000 Revenues Fr Oth Sch Dist	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	175,000	0.00	0.00		175,000.00	0.00
Total	**505,000**	**31,850.27**	**415,679.07**		**89,320.93**	**82.31**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
10 Sites	140,000	26,197.96	36,585.49	7,553.00	95,861.51	31.53
20 Buildings	400,000	44,558.84	387,004.14	42,933.41	(29,937.55)	107.48
30 Equipment	0	3,251.61	4,778.00	0.00	(4,778.00)	0.00
40 Energy	0	0.00	0.00	0.00	0.00	0.00
50 Sales & Lease Expenditure	0	0.00	0.00	0.00	0.00	0.00
60 Bond Issuance Expenditure	0	0.00	0.00	0.00	0.00	0.00
90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	**540,000**	**74,008.41**	**428,367.63**	**50,486.41**	**61,145.96**	**88.68**

	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
C. OTHER FIN. USES TRANS. OUT (GL 536)	**100,000**	**0.00**	**0.00**			
D. OTHER FINANCING USES (GL 535)	**0**	**0.00**	**0.00**			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	**(135,000)**	**(42,158.14)**	**(12,688.56)**		**122,311.44**	**(90.60)**
F. TOTAL BEGINNING FUND BALANCE	**412,000**		**736,188.34**			
G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			**0.00**			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	**277,000**		**723,499.78**			

Budget Status Report

2024-2025 — **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance	**Account Codes:** Agency	**Fund Code:** 30
Reporting Month: July	**Budget Type:** Revised	**Fund Description:** Debt Service Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	3,572,867	13,765.80	3,503,882.89		68,984.11	98.07
2000 Local Support Nontax	75,000	6,570.35	59,040.74		15,959.26	78.72
3000 State - General Purpose	0	820.70	2,697.44		(2,697.44)	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	**3,647,867**	**21,156.85**	**3,565,621.07**		**82,245.93**	**97.75**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
Matured Bond Expenditures	1,665,000	0.00	1,665,000.00	0.00	0.00	100.00
Interest On Bonds	1,858,000	0.00	1,852,887.50	0.00	5,112.50	99.72
Interfund Loan Interest	0	0.00	0.00	0.00	0.00	0.00
Bond Transfer Fees	0	0.00	0.00	0.00	0.00	0.00
Arbitrage Rebate	0	0.00	0.00	0.00	0.00	0.00
Underwriter's Fees	0	0.00	0.00	0.00	0.00	0.00
Total	**3,523,000**	**0.00**	**3,517,887.50**	**0.00**	**5,112.50**	**99.85**

	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
C. OTHER FIN. USES TRANS. OUT (GL 536)	**175,000**	**0.00**	**0.00**			
D. OTHER FINANCING USES (GL 535)	**0**	**0.00**	**0.00**			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	**(50,133)**	**21,156.85**	**47,733.57**		**97,866.57**	**(195.**
F. TOTAL BEGINNING FUND BALANCE	**1,740,000**		**1,768,988.51**			
G. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			**0.00**			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	**1,689,867**		**1,816,722.08**			

I. ENDING FUND BALANCE ACCOUNTS	Annual Budget	Actual for Year
G/L 810 Restricted for Other Items	0	0.00
G/L 830 Restricted for Debt Service	1,689,867	1,816,722.08
G/L 835 Restrictd For Arbitrage Rebate	0	0.00
G/L 870 Committed to Other Purposes	0	0.00
G/L 889 Assigned to Fund Purposes	0	0.00
G/L 890 Unassigned Fund Balance	0	0.00
Total	**1,689,867**	**1,816,722.08**
Differences	**0**	**0.00**

Budget Status Report

Basis of Accounting: Fund Balance **Account Codes:** Agency **Fund Code:** 40

Reporting Month: July **Budget Type:** Revised **Fund Description:** Associated Student Body Fund

A. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	56,000	1,474.68	44,974.61		11,025.39	80.31
2000 Athletics	76,500	0.00	80,611.11		(4,111.11)	105.37
3000 Classes	35,000	0.00	23,437.00		11,563.00	66.96
4000 Clubs	222,000	5,497.50	281,438.16		(59,438.16)	126.77
6000 Private Moneys	11,000	0.00	2,192.00		8,808.00	19.93
Total	**400,500**	**6,972.18**	**432,652.88**		**(32,152.88)**	**108.03**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	34,000	767.50	14,480.69	0.00	19,519.31	42.59
2000 Athletics	89,500	2,391.84	68,239.67	0.00	21,260.33	76.25
3000 Classes	33,000	1,561.88	19,072.28	0.00	13,927.72	57.79
4000 Clubs	242,500	17,881.94	265,055.45	0.00	(22,555.45)	109.30
6000 Private Moneys	12,000	20.00	2,961.48	0.00	9,038.52	24.68
Total	**411,000**	**22,623.16**	**369,809.57**	**0.00**	**41,190.43**	**89.98**

	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	**(10,500)**	**(15,650.98)**	**62,843.31**		**73,343.31**	**(698.**
D. TOTAL BEGINNING FUND BALANCE	**330,000**		**372,942.45**			
E. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			**0.00**			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)	**319,500**		**435,785.76**			

G. ENDING FUND BALANCE ACCOUNTS	Annual Budget	Actual for Year
G/L 810 Restricted for Other Items	0	0.00
G/L 819 Restricted for Fund Purposes	319,500	435,785.76
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	0.00
G/L 850 Restricted for Uninsured Risks	0	0.00
G/L 870 Committed to Other Purposes	0	0.00
G/L 889 Assigned to Fund Purposes	0	0.00
G/L 890 Unassigned Fund Balance	0	0.00
Total	**319,500**	**435,785.76**
Differences	**0**	**0.00**

Budget Status Report

2024-2025 | **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance | **Account Codes:** Agency | **Fund Code:** 90
Reporting Month: July | **Budget Type:** Revised | **Fund Description:** Transportation Vehicle Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Nontax	160,000	14,638.73	204,420.34		(44,420.34)	127.76
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	1,630,000	0.00	0.00		1,630,000.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	5,500,000	2,800,000.00	2,800,000.00		2,700,000.00	50.91
8000 Other Agencies and Associates	232,488	0.00	232,489.00		(1.00)	100.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	**7,522,488**	**2,814,638.73**	**3,236,909.34**		**4,285,578.66**	**43.03**
B. 9900 TRANSFERS IN FROM GF	**0**	**0.00**	**0.00**		**0.00**	**0.00**
C. Total REV./OTHER FIN. SOURCES	**7,522,488**	**2,814,638.73**	**3,236,909.34**		**4,285,578.66**	**43.03**
D. EXPENDITURES						
Type 30 Equipment	6,000,000	0.00	1,805,671.94	7,727,091.99	(3,532,763.93)	158.88
Type 40 Energy	1,500,000	0.00	0.00	0.00	1,500,000.00	0.00
Type 60 Bond Levy Issuance	0	0.00	0.00	0.00	0.00	0.00
Type 90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	**7,500,000**	**0.00**	**1,805,671.94**	**7,727,091.99**	**(2,032,763.93)**	**127.10**
E. OTHER FIN. USES TRANS. OUT (GL 536)	**0**	**0.00**	**0.00**			
F. OTHER FINANCING USES (GL 535)	**0**	**0.00**	**0.00**			
G. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	**22,488**	**2,814,638.73**	**1,431,237.40**		**1,408,749.40**	**> 1000**
H. TOTAL BEGINNING FUND BALANCE	**5,170,000**		**5,289,639.26**			
I. GLs 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (+OR-)			**0.00**			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	**5,192,488**		**6,720,876.66**			