

Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

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

<u>A. REVENUES/OTHER FIN. SOURCE</u>	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	7,322,346	365,860.48	3,537,356.58		3,784,989.42	48.31
2000 LOCAL SUPPORT NONTAX	667,322	76,859.62	429,657.82		237,664.18	64.39
3000 STATE - GENERAL PURPOSE	25,101,920	2,158,994.26	13,781,107.72		11,320,812.28	54.90
4000 STATE - SPECIAL PURPOSE	17,126,083	1,446,242.37	9,218,116.80		7,907,966.20	53.83
5000 FEDERAL - GENERAL PURPOSE	0	6,362.45	6,362.45		(6,362.45)	0.00
6000 FEDERAL - SPECIAL PURPOSE	2,732,751	148,991.20	953,838.70		1,778,912.30	34.90
7000 REVENUES FR OTH SCH DIST	777,435	85,949.31	440,044.15		337,390.85	56.60
8000 OTHER AGENCIES AND ASSOCIATES	193,897	4,519.22	172,128.01		21,768.99	88.77
9000 OTHER FINANCING SOURCES	100,000	0.00	0.00		100,000.00	0.00
Total	54,021,754	4,293,778.91	28,538,612.23		25,483,141.77	52.83

<u>B. EXPENDITURES</u>	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
00 Regular Instruction	23,733,259	1,842,620.83	13,777,757.28	8,049,995.06	1,905,506.66	91.97
10 Federal Stimulus	0	0.00	0.00	0.00	0.00	0.00
20 Special Ed Instruction	8,459,657	709,088.40	4,824,708.50	2,670,277.26	964,671.24	88.60
30 Voc. Ed Instruction	1,029,551	85,363.74	551,272.37	317,925.64	160,352.99	84.42
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	2,194,821	164,003.74	1,227,320.19	732,383.96	235,116.85	89.29
70 Other Instructional Pgms	666,087	4,306.57	67,679.39	22,405.43	576,002.18	13.52
80 Community Services	801,854	32,383.79	249,395.42	107,370.19	445,088.39	44.49
90 Support Services	17,424,454	1,515,845.58	10,891,725.81	4,502,750.70	2,029,977.49	88.35
Total	54,309,683	4,353,612.65	31,589,858.96	16,403,108.24	6,316,715.80	88.37

<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	0.00	0.00			
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<u>D. OTHER FINANCING USES (GL 535)</u>	0	0.00	0.00			
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<u>E. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)</u>	0	0.00	0.00		0.00	0.00
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<u>F. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)</u>	0	0.00	0.00		0.00	0.00
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<u>G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)</u>	(287,929)	(59,833.74)	(3,051,246.73)		(2,763,317.73)	959.72
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<u>H. TOTAL BEGINNING FUND BALANCE</u>	4,350,000		4,351,381.00			
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<u>I. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)</u>			0.00			
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<u>J. TOTAL ENDING FUND BALANCE (G + H ± I)</u>	4,062,071		1,300,134.27			
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Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance	Account Codes: Agency	Fund Code: 20
Reporting Month: March	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	530,000	72,579.46	164,525.49		365,474.51	31.04
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	540,000	0.00	0.00		540,000.00	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	180,000	0.00	0.00		180,000.00	0.00
Total	1,250,000	72,579.46	164,525.49		1,085,474.51	13.16
B. EXPENDITURES						
10 Sites	400,000	0.00	35,814.94	79,271.76	284,913.30	28.77
20 Buildings	410,000	1,168.16	1,168.16	401,320.24	7,511.60	98.17
30 Equipment	0	174.25	208.61	0.00	(208.61)	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	810,000	1,342.41	37,191.71	480,592.00	292,216.29	63.92
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. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)						
	0	0.00	0.00		0.00	0.00
F. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)						
	0	0.00	0.00		0.00	0.00
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)						
	340,000	71,237.05	127,333.78		(212,666.22)	(62.55)
H. TOTAL BEGINNING FUND BALANCE						
	741,000		777,586.67			
I. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)						
			0.00			
J. TOTAL ENDING FUND BALANCE (G + H ± I)						
	1,081,000		904,920.45			

Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance
Reporting Month: March

Account Codes: Agency
Budget Type: Revised

Fund Code: 30
Fund Description: Debt Service Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	3,896,003	193,690.16	1,867,716.64		2,028,286.36	47.94
2000 Local Support Nontax	75,000	1,616.43	32,498.30		42,501.70	43.33
3000 State - General Purpose	0	38.69	65.25		(65.25)	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	3,971,003	195,345.28	1,900,280.19		2,070,722.81	47.85

B. EXPENDITURES

Matured Bond Expenditures	1,820,000	0.00	1,820,000.00	0.00	0.00	100.00
Interest On Bonds	1,775,000	0.00	907,531.25	0.00	867,468.75	51.13
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	3,595,000	0.00	2,727,531.25	0.00	867,468.75	75.87

C. OTHER FIN. USES TRANS. OUT (GL 536)

180,000 0.00 0.00

D. OTHER FINANCING USES (GL 535)

0 0.00 0.00

E. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)

0 0.00 0.00 0.00 0.00

F. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)

0 0.00 0.00 0.00 0.00

G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)

196,003 195,345.28 (827,251.06) (1,023,254.06) (522.06)

H. TOTAL BEGINNING FUND BALANCE

1,830,000 1,731,997.61

I. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)

0.00

J. TOTAL ENDING FUND BALANCE (G + H ± I)

2,026,003 904,746.55

K. ENDING FUND BALANCE ACCOUNTS

G/L 810 Restricted for Other Items	0	0.00
G/L 830 Restricted for Debt Service	2,026,003	904,746.55
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	2,026,003	904,746.55

Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance	Account Codes: Agency	Fund Code: 40
Reporting Month: March	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	2,252.64	39,111.31		16,888.69	69.84
2000 Athletics	76,500	3,272.00	78,400.38		(1,900.38)	102.48
3000 Classes	35,000	358.00	5,752.00		29,248.00	16.43
4000 Clubs	222,000	39,550.50	232,657.01		(10,657.01)	104.80
6000 Private Moneys	11,000	0.00	2,390.00		8,610.00	21.73
Total	400,500	45,433.14	358,310.70		42,189.30	89.47

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	34,000	400.71	13,806.48	0.00	20,193.52	40.61
2000 Athletics	89,500	9,583.01	51,271.32	0.00	38,228.68	57.29
3000 Classes	33,000	3,513.79	7,871.55	0.00	25,128.45	23.85
4000 Clubs	242,500	40,605.82	196,159.66	1,730.87	44,609.47	81.60
6000 Private Moneys	12,000	10.00	230.60	0.00	11,769.40	1.92
Total	411,000	54,113.33	269,339.61	1,730.87	139,929.52	65.95

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	(10,500)	(8,680.19)	88,971.09		99,471.09	(947.34)
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D. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)	0	0.00	0.00		0.00	0.00
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E. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)	0	0.00	0.00		0.00	0.00
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F. NET CHANGE IN FUND BALANCE (C+D-E)	(10,500)	(8,680.19)	88,971.09		99,471.09	(947.34)
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G. TOTAL BEGINNING FUND BALANCE	417,000		421,694.39			
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H. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)			0.00			
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I. TOTAL ENDING FUND BALANCE (F + G ± H)	406,500		510,665.48			
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J. ENDING FUND BALANCE ACCOUNTS	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
G/L 810 Restricted for Other Items	0		0.00			
G/L 819 Restricted for Fund Purposes	406,500		510,665.48			
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	406,500		510,665.48			

Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

Basis of Accounting: Fund Balance	Account Codes: Agency	Fund Code: 90
Reporting Month: March	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	180,000	12,996.33	123,044.85		56,955.15	68.36
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	2,300,000	0.00	0.00		2,300,000.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	5,500,000	0.00	0.00		5,500,000.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	7,980,000	12,996.33	123,044.85		7,856,955.15	1.54
B. EXPENDITURES						
Type 30 Equipment	8,000,000	0.00	2,127,645.23	2,861,596.82	3,010,757.95	62.37
Type 40 Energy	0	0.00	0.00	0.00	0.00	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	8,000,000	0.00	2,127,645.23	2,861,596.82	3,010,757.95	62.37
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. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)						
	0	0.00	0.00		0.00	0.00
F. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)						
	0	0.00	0.00		0.00	0.00
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)						
	(20,000)	12,996.33	(2,004,600.38)		(1,984,600.38)	> 1000
H. TOTAL BEGINNING FUND BALANCE						
	5,840,000		5,596,873.29			
I. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)						
			0.00			
J. TOTAL ENDING FUND BALANCE (G + H ± I)						
	5,820,000		3,592,272.91			