

# Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

<b>Basis of Accounting:</b> Fund Balance	<b>Account Codes:</b> Agency	<b>Fund Code:</b> 10
<b>Reporting Month:</b> May	<b>Budget Type:</b> Revised	<b>Fund Description:</b> General Fund

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	7,322,346	791,478.57	6,999,367.26		322,978.74	95.59
2000 LOCAL SUPPORT NONTAX	667,322	39,842.25	519,125.02		148,196.98	77.79
3000 STATE - GENERAL PURPOSE	25,101,920	1,201,192.10	17,173,797.68		7,928,122.32	68.42
4000 STATE - SPECIAL PURPOSE	17,126,083	1,573,326.69	11,495,759.37		5,630,323.63	67.12
5000 FEDERAL - GENERAL PURPOSE	0	0.00	14,382.04		(14,382.04)	0.00
6000 FEDERAL - SPECIAL PURPOSE	2,732,751	146,301.50	1,318,028.46		1,414,722.54	48.23
7000 REVENUES FR OTH SCH DIST	777,435	1,618.15	608,741.86		168,693.14	78.30
8000 OTHER AGENCIES AND ASSOCIATES	193,897	16,009.20	188,137.21		5,759.79	97.03
9000 OTHER FINANCING SOURCES	100,000	0.00	0.00		100,000.00	0.00
<b>Total</b>	<b>54,021,754</b>	<b>3,769,768.46</b>	<b>38,317,338.90</b>		<b>15,704,415.10</b>	<b>70.93</b>

**B. EXPENDITURES**

00 Regular Instruction	23,733,259	1,804,009.15	17,503,042.82	4,709,293.89	1,520,922.29	93.59
10 Federal Stimulus	0	0.00	0.00	0.00	0.00	0.00
20 Special Ed Instruction	8,459,657	661,347.17	6,128,112.51	1,594,889.14	736,655.35	91.29
30 Voc. Ed Instruction	1,029,551	97,771.36	757,132.30	186,752.80	85,665.90	91.68
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	2,194,821	157,450.06	1,549,634.72	440,683.54	204,502.74	90.68
70 Other Instructional Pgms	666,087	4,082.78	75,845.10	14,232.17	576,009.73	13.52
80 Community Services	801,854	34,694.37	320,401.77	64,158.85	417,293.38	47.96
90 Support Services	17,424,454	1,516,213.62	13,789,235.50	2,685,178.89	950,039.61	94.55
<b>Total</b>	<b>54,309,683</b>	<b>4,275,568.51</b>	<b>40,123,404.72</b>	<b>9,695,189.28</b>	<b>4,491,089.00</b>	<b>91.73</b>

**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)**

(287,929)      (505,800.05)      (1,806,065.82)      (1,518,136.82)      527.26

**H. TOTAL BEGINNING FUND BALANCE**

4,350,000      4,351,381.00

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

0.00

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

4,062,071      2,545,315.18

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WOODLAND SCHOOL DISTRICT

<b>Basis of Accounting:</b> Fund Balance	<b>Account Codes:</b> Agency	<b>Fund Code:</b> 20
<b>Reporting Month:</b> May	<b>Budget Type:</b> Revised	<b>Fund Description:</b> 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	91,003.10	340,578.56		189,421.44	64.26
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
<b>Total</b>	<b>1,250,000</b>	<b>91,003.10</b>	<b>340,578.56</b>		<b>909,421.44</b>	<b>27.25</b>

## B. EXPENDITURES

10 Sites	400,000	0.00	35,814.94	79,271.76	284,913.30	28.77
20 Buildings	410,000	209,142.34	210,310.50	856,379.38	(656,689.88)	260.17
30 Equipment	0	0.00	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
<b>Total</b>	<b>810,000</b>	<b>209,142.34</b>	<b>246,334.05</b>	<b>935,651.14</b>	<b>(371,985.19)</b>	<b>145.92</b>

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

	100,000	0.00	0.00
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## D. OTHER FINANCING USES (GL 535)

	0	0.00	0.00
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## E. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)

	0	0.00	0.00	0.00	0.00
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## F. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)

	0	0.00	0.00	0.00	0.00
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## G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)

	340,000	(118,139.24)	94,244.51	(245,755.49)	(72.28)
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## H. TOTAL BEGINNING FUND BALANCE

	741,000		777,586.67
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## I. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)

			0.00
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## J. TOTAL ENDING FUND BALANCE (G + H ± I)

	1,081,000		871,831.18
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# Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

<b>Basis of Accounting:</b> Fund Balance	<b>Account Codes:</b> Agency	<b>Fund Code:</b> 30
<b>Reporting Month:</b> May	<b>Budget Type:</b> Revised	<b>Fund Description:</b> 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	421,515.42	3,711,208.59		184,794.41	95.26
2000 Local Support Nontax	75,000	2,954.61	37,809.68		37,190.32	50.41
3000 State - General Purpose	0	0.00	1,737.90		(1,737.90)	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
<b>Total</b>	<b>3,971,003</b>	<b>424,470.03</b>	<b>3,750,756.17</b>		<b>220,246.83</b>	<b>94.45</b>

## 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
<b>Total</b>	<b>3,595,000</b>	<b>0.00</b>	<b>2,727,531.25</b>	<b>0.00</b>	<b>867,468.75</b>	<b>75.87</b>

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

	180,000	0.00	0.00
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## D. OTHER FINANCING USES (GL 535)

	0	0.00	0.00
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## E. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)

	0	0.00	0.00	0.00	0.00
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## F. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)

	0	0.00	0.00	0.00	0.00
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## G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)

	196,003	424,470.03	1,023,224.92	827,221.92	422.05
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## H. TOTAL BEGINNING FUND BALANCE

	1,830,000		1,731,997.61
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## I. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)

			0.00
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## J. TOTAL ENDING FUND BALANCE (G + H ± I)

	2,026,003		2,755,222.53
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## 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	2,755,222.53
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
<b>Total</b>	<b>2,026,003</b>	<b>2,755,222.53</b>

# Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

<b>Basis of Accounting:</b> Fund Balance	<b>Account Codes:</b> Agency	<b>Fund Code:</b> 40
<b>Reporting Month:</b> May	<b>Budget Type:</b> Revised	<b>Fund Description:</b> Associated Student Body Fund

A. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	56,000	3,041.69	44,150.34		11,849.66	78.84
2000 Athletics	76,500	4,506.24	85,064.80		(8,564.80)	111.20
3000 Classes	35,000	12,806.00	19,176.00		15,824.00	54.79
4000 Clubs	222,000	39,501.95	300,284.10		(78,284.10)	135.26
6000 Private Moneys	11,000	0.00	2,390.00		8,610.00	21.73
<b>Total</b>	<b>400,500</b>	<b>59,855.88</b>	<b>451,065.24</b>		<b>(50,565.24)</b>	<b>112.63</b>

## B. EXPENDITURES

1000 General Student Body	34,000	1,443.24	18,441.49	0.00	15,558.51	54.24
2000 Athletics	89,500	7,263.71	67,884.98	0.00	21,615.02	75.85
3000 Classes	33,000	387.04	13,351.57	0.00	19,648.43	40.46
4000 Clubs	242,500	46,139.01	293,463.78	1,730.87	(52,694.65)	121.73
6000 Private Moneys	12,000	0.00	270.60	0.00	11,729.40	2.26
<b>Total</b>	<b>411,000</b>	<b>55,233.00</b>	<b>393,412.42</b>	<b>1,730.87</b>	<b>15,856.71</b>	<b>96.14</b>

<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>(10,500)</b>	<b>4,622.88</b>	<b>57,652.82</b>		<b>68,152.82</b>	<b>(649.07)</b>
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<b>D. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
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<b>E. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
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<b>F. NET CHANGE IN FUND BALANCE (C+D-E)</b>	<b>(10,500)</b>	<b>4,622.88</b>	<b>57,652.82</b>		<b>68,152.82</b>	<b>(649.07)</b>
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<b>G. TOTAL BEGINNING FUND BALANCE</b>	<b>417,000</b>		<b>421,694.39</b>			
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<b>H. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)</b>			<b>0.00</b>			
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<b>I. TOTAL ENDING FUND BALANCE (F + G ± H)</b>	<b>406,500</b>		<b>479,347.21</b>			
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## J. ENDING FUND BALANCE ACCOUNTS

G/L 810 Restricted for Other Items	0		0.00			
G/L 819 Restricted for Fund Purposes	406,500		479,347.21			
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			
<b>Total</b>	<b>406,500</b>		<b>479,347.21</b>			

# Budget Status Report

2025-2026

WOODLAND SCHOOL DISTRICT

<b>Basis of Accounting:</b> Fund Balance	<b>Account Codes:</b> Agency	<b>Fund Code:</b> 90
<b>Reporting Month:</b> May	<b>Budget Type:</b> Revised	<b>Fund Description:</b> 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	10,771.31	146,219.39		33,780.61	81.23
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
<b>Total</b>	<b>7,980,000</b>	<b>10,771.31</b>	<b>146,219.39</b>		<b>7,833,780.61</b>	<b>1.83</b>
<b>B. EXPENDITURES</b>						
Type 30 Equipment	8,000,000	0.00	3,769,775.50	1,747,775.60	2,482,448.90	68.97
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
<b>Total</b>	<b>8,000,000</b>	<b>0.00</b>	<b>3,769,775.50</b>	<b>1,747,775.60</b>	<b>2,482,448.90</b>	<b>68.97</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	0	0.00	0.00			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	0	0.00	0.00			
<b>E. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)</b>						
	0	0.00	0.00		0.00	0.00
<b>F. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (GL 538)</b>						
	0	0.00	0.00		0.00	0.00
<b>G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)</b>						
	(20,000)	10,771.31	(3,623,556.11)		(3,603,556.11)	> 1000
<b>H. TOTAL BEGINNING FUND BALANCE</b>						
	5,840,000		5,596,873.29			
<b>I. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)</b>						
			0.00			
<b>J. TOTAL ENDING FUND BALANCE (G + H ± I)</b>						
	5,820,000		1,973,317.18			