Budget Status Report

2025-2026 | **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance | **Account Codes:** Agency | **Fund Code:** 10
Reporting Month: June | **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	7,322,346	93,122.60	7,092,489.86		229,856.14	96.86
2000 LOCAL SUPPORT NONTAX	667,322	97,301.27	616,426.29		50,895.71	92.37
3000 STATE - GENERAL PURPOSE	25,101,920	1,409,323.05	18,583,120.73		6,518,799.27	74.03
4000 STATE - SPECIAL PURPOSE	17,126,083	983,366.43	12,479,125.80		4,646,957.20	72.87
5000 FEDERAL - GENERAL PURPOSE	0	0.00	14,382.04		(14,382.04)	0.00
6000 FEDERAL - SPECIAL PURPOSE	2,732,751	161,322.62	1,479,351.08		1,253,399.92	54.13
7000 REVENUES FR OTH SCH DIST	777,435	189,916.48	798,658.34		(21,223.34)	102.73
8000 OTHER AGENCIES AND ASSOCIATES	193,897	0.00	188,137.21		5,759.79	97.03
9000 OTHER FINANCING SOURCES	100,000	0.00	0.00		100,000.00	0.00
Total	**54,021,754**	**2,934,352.45**	**41,251,691.35**		**12,770,062.65**	**76.36**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
00 Regular Instruction	23,733,259	2,069,140.02	19,572,182.84	3,073,049.92	1,088,026.24	95.42
10 Federal Stimulus	0	0.00	0.00	0.00	0.00	0.00
20 Special Ed Instruction	8,459,657	673,617.58	6,801,730.09	1,052,825.16	605,101.75	92.85
30 Voc. Ed Instruction	1,029,551	103,441.99	860,574.29	121,187.38	47,789.33	95.36
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	2,194,821	172,934.54	1,722,569.26	298,826.71	173,425.03	92.10
70 Other Instructional Pgms	666,087	6,213.80	82,058.90	19,757.21	564,270.89	15.29
80 Community Services	801,854	292,861.08	613,262.85	42,157.43	146,433.72	81.74
90 Support Services	17,424,454	1,140,645.12	14,931,204.51	1,739,351.42	753,898.07	95.67
Total	**54,309,683**	**4,458,854.13**	**44,583,582.74**	**6,347,155.23**	**3,378,945.03**	**93.78**

	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. 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)**	**(1,524,501.68)**	**(3,331,891.39)**		**(3,043,962.39)**	**> 1000**
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**		**1,019,489.61**			

Budget Status Report

2025-2026 | **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance | **Account Codes:** Agency | **Fund Code:** 20
Reporting Month: June | **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	234,777.06	575,355.62		(45,355.62)	108.56
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	128,294.34	128,294.34		(128,294.34)	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**	**363,071.40**	**703,649.96**		**546,350.04**	**56.29**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
10 Sites	400,000	51,450.00	87,264.94	27,821.76	284,913.30	28.77
20 Buildings	410,000	21,452.63	231,763.13	881,457.67	(703,220.80)	271.52
30 Equipment	0	0.00	208.61	5,817.97	(6,026.58)	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**	**72,902.63**	**319,236.68**	**915,097.40**	**(424,334.08)**	**152.39**

	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. 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**	**290,168.77**	**384,413.28**		**44,413.28**	**13.06**
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**		**1,161,999.95**			

Budget Status Report

2025-2026 — **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance | **Account Codes:** Agency | **Fund Code:** 30
Reporting Month: June | **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	3,896,003	49,058.44	3,760,267.03		135,735.97	96.52
2000 Local Support Nontax	75,000	6,724.94	44,534.62		30,465.38	59.38
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
Total	**3,971,003**	**55,783.38**	**3,806,539.55**		**164,463.45**	**95.86**
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	862,031.25	1,769,562.50	0.00	5,437.50	99.69
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**	**862,031.25**	**3,589,562.50**	**0.00**	**5,437.50**	**99.85**
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**	**(806,247.87)**	**216,977.05**		**20,974.05**	**10.70**
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**		**1,948,974.66**			
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		1,948,974.66			
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**		**1,948,974.66**			

Budget Status Report

2025-2026 | **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance | **Account Codes:** Agency | **Fund Code:** 40
Reporting Month: June | **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	1,461.17	45,611.51		10,388.49	81.45
2000 Athletics	76,500	15.00	85,079.80		(8,579.80)	111.22
3000 Classes	35,000	800.00	19,976.00		15,024.00	57.07
4000 Clubs	222,000	48,047.99	348,332.09		(126,332.09)	156.91
6000 Private Moneys	11,000	0.00	2,390.00		8,610.00	21.73
Total	**400,500**	**50,324.16**	**501,389.40**		**(100,889.40)**	**125.19**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	34,000	884.86	19,326.35	0.00	14,673.65	56.84
2000 Athletics	89,500	5,890.05	73,375.03	0.00	16,124.97	81.98
3000 Classes	33,000	3,677.56	17,029.13	0.00	15,970.87	51.60
4000 Clubs	242,500	24,636.03	318,099.81	12,556.79	(88,156.60)	136.35
6000 Private Moneys	12,000	404.50	675.10	0.00	11,324.90	5.63
Total	**411,000**	**35,493.00**	**428,505.42**	**12,556.79**	**(30,062.21)**	**107.31**

	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	**(10,500)**	**14,831.16**	**72,883.98**		**83,383.98**	**(794.13)**
D. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (GL 968)	**0**	**0.00**	**0.00**		**0.00**	**0.00**
E. UNUSUAL OR INFREQUENT ITEMS – OUTFLOWS (GL 538)	**0**	**0.00**	**0.00**		**0.00**	**0.00**
F. NET CHANGE IN FUND BALANCE (C+D-E)	**(10,500)**	**14,831.16**	**72,883.98**		**83,383.98**	**(794.13)**
G. TOTAL BEGINNING FUND BALANCE	**417,000**		**421,694.39**			
H. G/L 896, 897, 898 ACCOUNTING CHANGES AND ERROR CORRECTIONS (±)			**0.00**			
I. TOTAL ENDING FUND BALANCE (F + G ± H)	**406,500**		**494,578.37**			

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		494,578.37			
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**		**494,578.37**			

Budget Status Report

2025-2026 — **WOODLAND SCHOOL DISTRICT**

Basis of Accounting: Fund Balance — **Account Codes:** Agency — **Fund Code:** 90

Reporting Month: June — **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	6,603.12	152,822.51		27,177.49	84.90
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**	**6,603.12**	**152,822.51**		**7,827,177.49**	**1.92**

B. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
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
Total	**8,000,000**	**0.00**	**3,769,775.50**	**1,747,775.60**	**2,482,448.90**	**68.97**

	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. 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)	6,603.12	(3,616,952.99)		(3,596,952.99)	> 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		1,979,920.30			

25-26 PROJECTED SOURCES/USES AND ENDING FUND BALANCE

PROGRAM	25-26 PROJ REVENUES	25-26 PRIOJ EXPENDITURES	LEVY/MISC REV SUPPORT
BASIC EDUCATION			
SCHOOL GENERATED - SALARIES			
Cert instructional Salaries	9,513,062	11,529,050	(2,015,988)
Cert PD Salaries	158,551	162,750	(4,199)
Cert Subs	63,652	295,000	(231,348)
Cert Admin Salaries	766,321	977,548	(211,227)
Classified Salaries	1,432,269	2,241,700	(809,431)
Classified Subs	0	75,500	(75,500)
BEA Runnng Start	485,125	453,388	31,737
DISTRICT GENERATED - SALARIES			
Class - Facilities/Maint/Grounds	252,225	562,000	(309,775)
Class - Technology Staff	73,839	385,500	(311,661)
Class - Central Administration	353,553	672,500	(318,947)
Certificated - Central Administration	250,006	268,528	(18,522)
PAYROLL INSURANCE/TAXES/BENEFITS			
Certificated/Classified	4,923,815	5,699,813	(775,998)
Cert PD Benefits	24,401	54,100	(29,699)
MSOC (MATERIALS/SUPPLIES/OPER COSTS)			
Regular Instruction	3,301,057	3,683,727	(382,670)
Grades 9-12 Additional	125,185		125,185
Remote and Necessary	495		495
HIGH SCHOOL CTE	858,661	969,275	(110,614)
MIDDLE SCHOOL CTE	80,379	55,945	24,434
TOTAL ALE	1,098,683	801,955	296,728
TOTAL DROPOUT ENGAGEMENT	131,727	123,397	8,330
TOTAL APPORTIONMENT	23,893,006	29,068,859	(8,859,580)
Less Sped Apportionment	(871,897)		(871,897)
TOTAL LEVY/MISC REVENUES TO SUPPORT BASIC ED	23,021,109	29,068,859	**(6,047,750)**

PROGRAM	25-26 REVENUES	25-26 EXPENDITURES	LEVY/MISC REV SUPPORT
OTHER PROGRAMS			
EXTRACURRICULAR	-	791,000	(791,000)
SPECIAL EDUCATION (State and Federal)	7,406,458	8,143,580	(737,122)
REMEDIATION (State and Federal)	1,357,945	1,395,985	(38,040)
BILINGUAL (State and Federal)	392,079	424,250	(32,171)
CTE - Federal	13,169	13,000	169
TITLE II/TITLE IV - Federal	101,635	99,885	1,750
OTHER FEDERAL (Admin Match)	85,000		85,000
HIGHLY CAPABLE	73,500	70,900	2,600
OTHER STATE PGMS (Nat'l Board/TPEP/PARA PD)	131,000	120,750	10,250
DAYCARE PROGRAMS	277,000	339,400	(62,400)
FOOD SERVICE	1,223,735	1,447,832	(224,097)
TRANSPORTATION	9,914,412	10,113,915	(199,503)
GIFTS/DONATIONS	29,000	21,500	7,500
TOTAL LEVY/MISC TO SUPPORT OTHER PGMS			(1,977,064)
MISCELLANEOUS REVENUES			
LEVY/TIMBER EXCESS	7,198,671		7,198,671
INVESTMENT EARNINGS	95,000		95,000
KRL FIELD TRIP/EXTRACURRICULAR REIMB	262,500	273,500	(11,000)
NON-HIGH PAYMENT FROM GREEN MTN	16,060		16,060
TUITION/PARTICIPATION FEES	98,000		98,000
E-RATE/PCARD REBATE	120,000	37,000	83,000
OTHER LOCAL (FACILITY USE/MISC REV/KRL ADMIN)	126,714		126,714
FEDERAL/STATE FOREST FUNDS	14,382		14,382
BEST GRANT/SWWA/WSCCA/ESD REFUND	166,397	40,600	125,797
FCRC DONATIONS	16,000	20,525	(4,525)
OPERATING TRANSFER	100,000		
TOTAL MISC REVENUES TO SUPPORT BEA/OTHER PGMS			7,742,099
TOTAL SOURCES/USES	52,239,766	52,422,481	**(182,715)**

Levy Dollars, by Category	Thru April 2026
CERT SALARIES	(2,020,187)
CLASS SALARIES	(1,749,814)
ADMIN SALARIES	(229,749)
BENEFITS	(805,697)
MSOC'S	(256,990)
SUBSTITUTES	(306,848)
EXTRACURRICULAR	(791,000)
SPECIAL ED	(737,122)
TRANSPORTATION	(199,503)
FOOD SERVICE	(224,097)
DAYCARE	(62,400)
ALE/OPEN DOORS/CTE	218,878
OTHER PROGRAMS	29,389
TOTALs	(7,164,529)

FUND BALANCE 9/1/25	$4,351,381.00
PROJECTED REVENUES	$52,239,766.00
PROJECTED EXPENDITURES	$52,422,480.98
PROJECTED FUND BAL 8/31/26	$4,168,666.02
PROJECTED INC/(DEC) IN FUND BALANCE	**$ (182,714.98)**