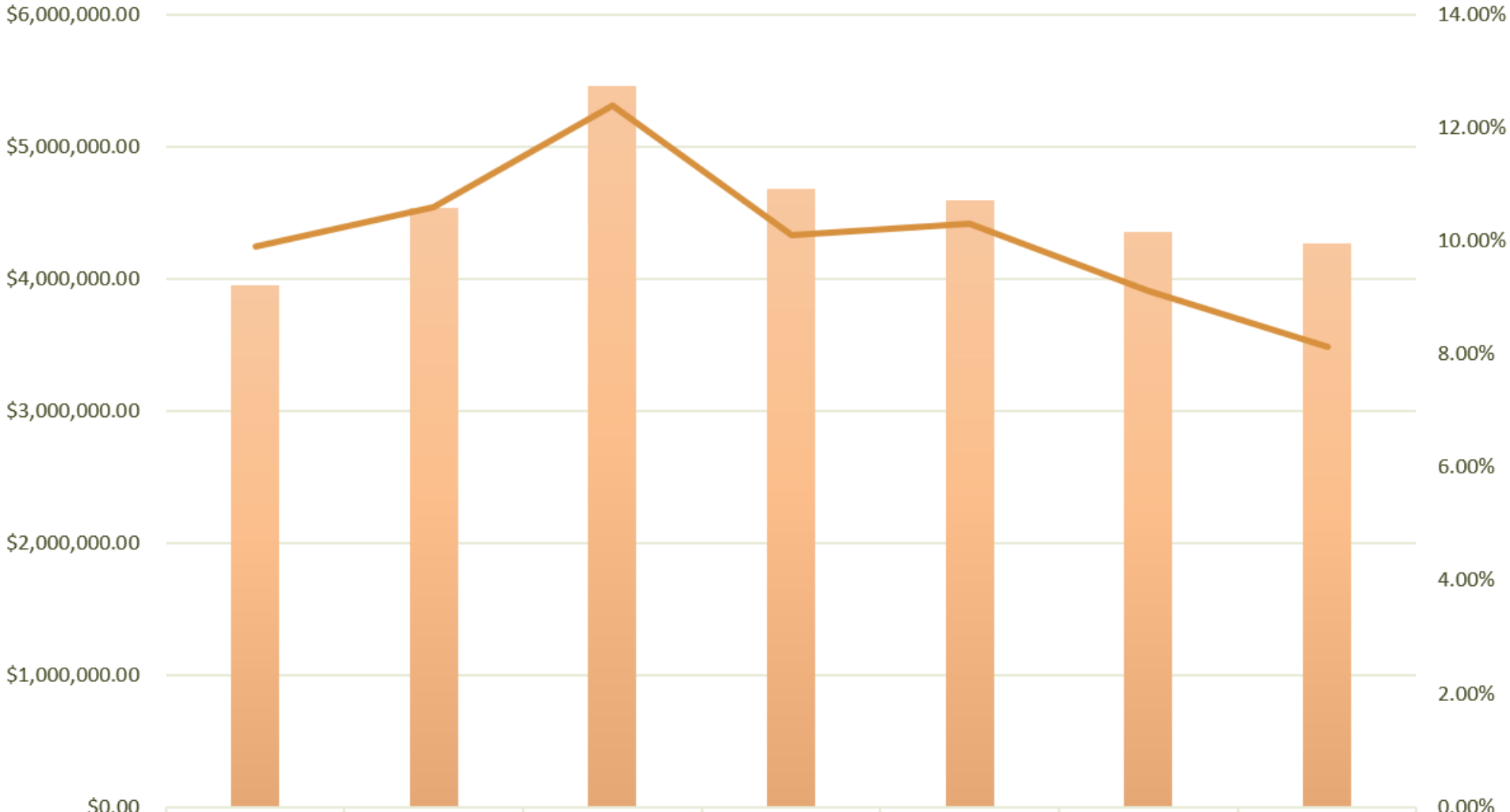
WOODLAND SCHOOL DISTRICT 2025-2026 YEAR END FINANCIAL SUMMARY

Presented by:

Stacy Brown

Exec Director of Business Services

History of Total Fund Balance at Year-End and the Percentage of Budgeted Expenditures



	2020	2021	2022	2023	2024	2025	2026
Total Fund Balance	$3,953,697.00	$4,542,036.00	$5,456,894.00	$4,686,705.00	$4,594,903.00	$4,351,381.00	$4,267,285.00
% of Expenditures	9.90%	10.60%	12.40%	10.10%	10.30%	9.11%	8.13%

Fund Balance/Enrollment

	August 31, 2026	August 31, 2025
Total Ending Fund Balance	$ 4,267,285	$ 4,351,381
Restricted for Pgm Carryover	$ 10,645	$ 2,921
Nonspendable for Prepaid Exp	$ 190,869	$ 298,479
Assigned for Building/Dept CO	$ 209,290	$ 240,301
Unassigned Fund Bal	$ 3,856,481	$ 3,809,680
Unreserved FB Increase 24-25 to 25-26	$ 46,801	($ 387,548)
Overall Change in Fund Balance	**($ 84,096)**	**($ 243,522)**
Budgeted Inc/(Dec) in FB	($ 287,929)	($ 696,889)
Actual Ending FB Greater than Budgeted	$ 203,833	$ 453,667
Budgeted Enrollment	2,331.00	2,369.00
Actual Enrollment	2,241.06	2,368.11
Diff between Budget/Actual	(89.94) FTE	0.89 FTE

Items that Directly Affect Fund Balance

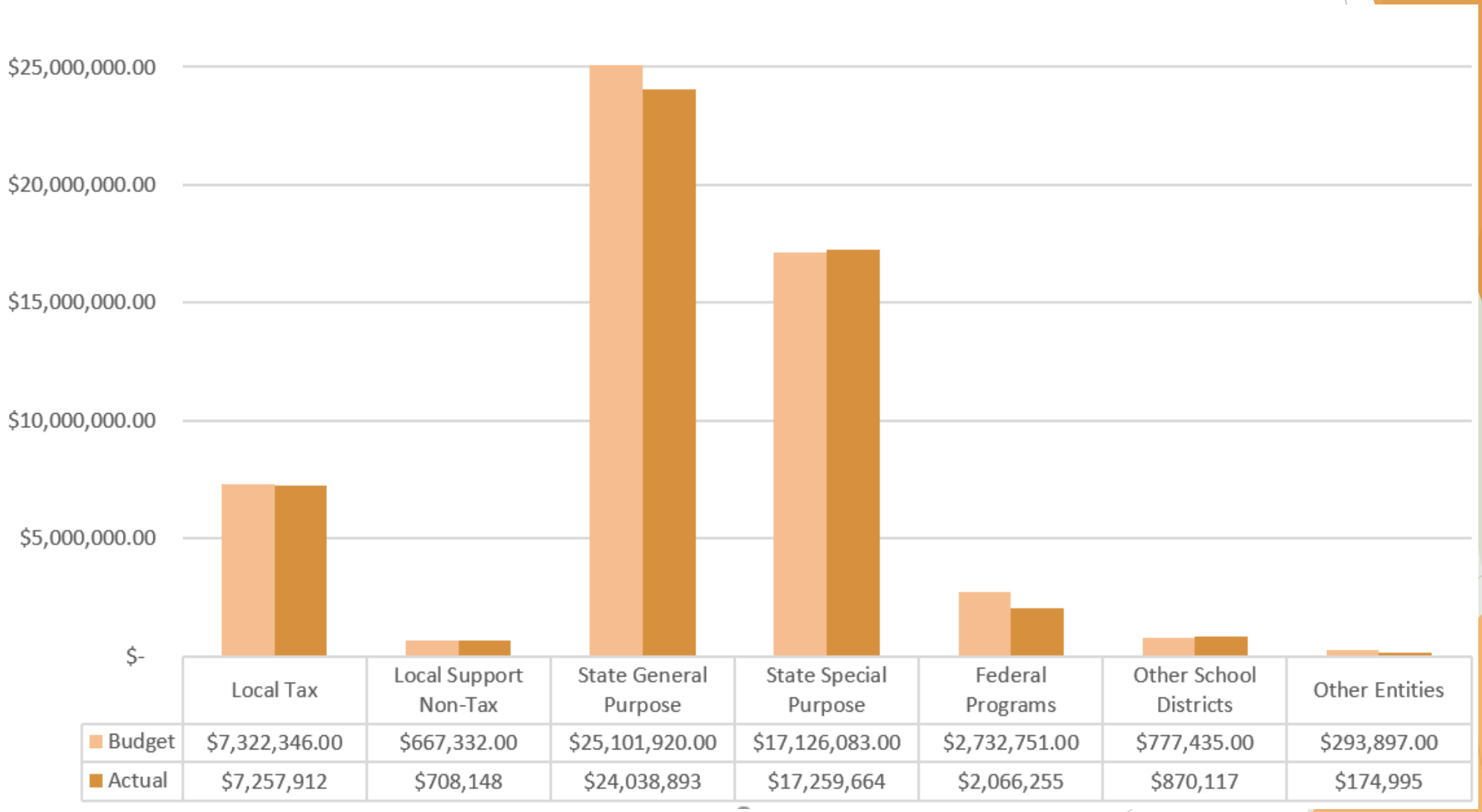
These are revenues greater or less than budget that do not have offsetting expenditures and expenditure items greater or less than budget that do not have offsetting revenues

	August 31, 2026
Local Effort Assistance (LEA) Greater than Budget	$ 120,000
Local Taxes/Timber Excise Less than Budget	($ 65,000)
Blue Cross/Blue Shield Unexpected Settlement	$ 44,000
Apportionment Revenue Less than Budgeted ($1,155,000) and Basic Ed and Districtwide Support Expenditures Less than Budget $887,000	($ 268,000)
Special Education Revenues Less than Budget ($50,000) and Special Education Expenditures Less than Budget $440,000)	$ 390,000
Food Service Revenues Greater than Budget $113,000 and Expenditures Less Than Budget $25,000	$ 138,000
Admin Match Revenue Greater than Budget	$ 33,000
WHS CTE Expenditures Greater Than Budgeted and Revenues Less Than Budgeted	($ 84,000)
Daycare (WCC) Revenues Less than Budgeted ($63,000) and Expenditures Less than Budgeted $25,000	($ 35,000)
Budgeted Transfer from Debt Service Fund not Completed	($ 100,000)
Summer Maintenance Projects Not Completed/Paid For Timely	$ 60,000
State Transitional Bilingual Revenues Less than Budget	($ 33,000)

Levy/Local Funds

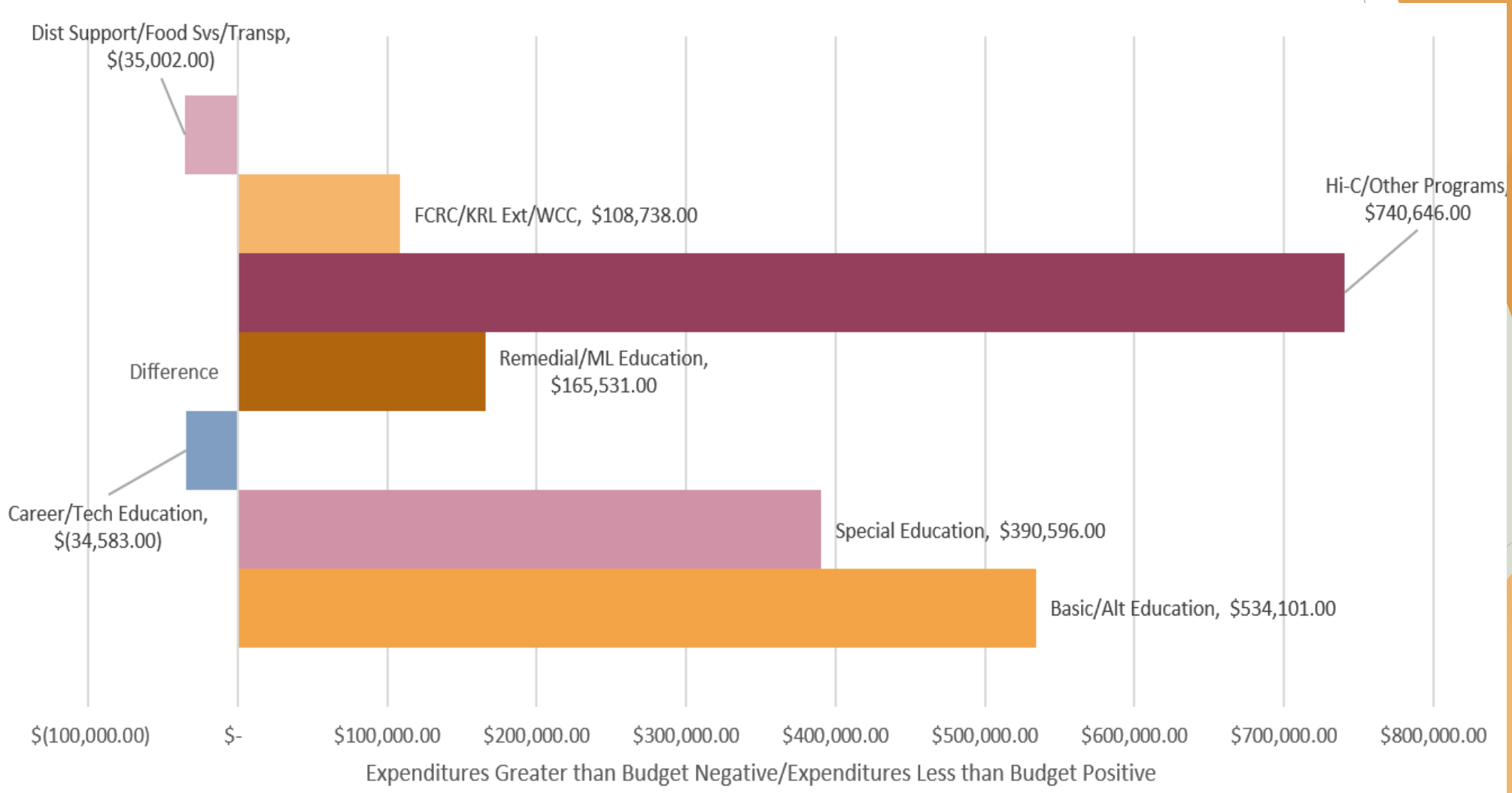
Expenditure Type	Levy Dollars 2025-2026	Levy Dollars 2024-2025
Certificated Salaries	$ 2,014,000	$ 785,000
Classified Salaries	$ 1,764,000	$ 1,334,500
Administrator Salaries	$ 225,000	$ 245,500
Substitutes	$ 356,000	$ 336,000
Benefits	$ 817,000	$ 397,000
Supplies/Services/Travel/Utilities/Insurance	$ 257,000	$ 207,500
Extracurricular	$ 789,000	$ 572,600
Special Education	$ 678,000	$ 482,000
Food Service Program	$ 219,000	$ 190,000
To/From Transportation/Bus Purchase	$ 233,000	$ 310,500
Daycare	$ 51,000	$ 31,500
WHS CTE	$ 84,000	$ 0

GF Revenues – Budget Compared to Actual

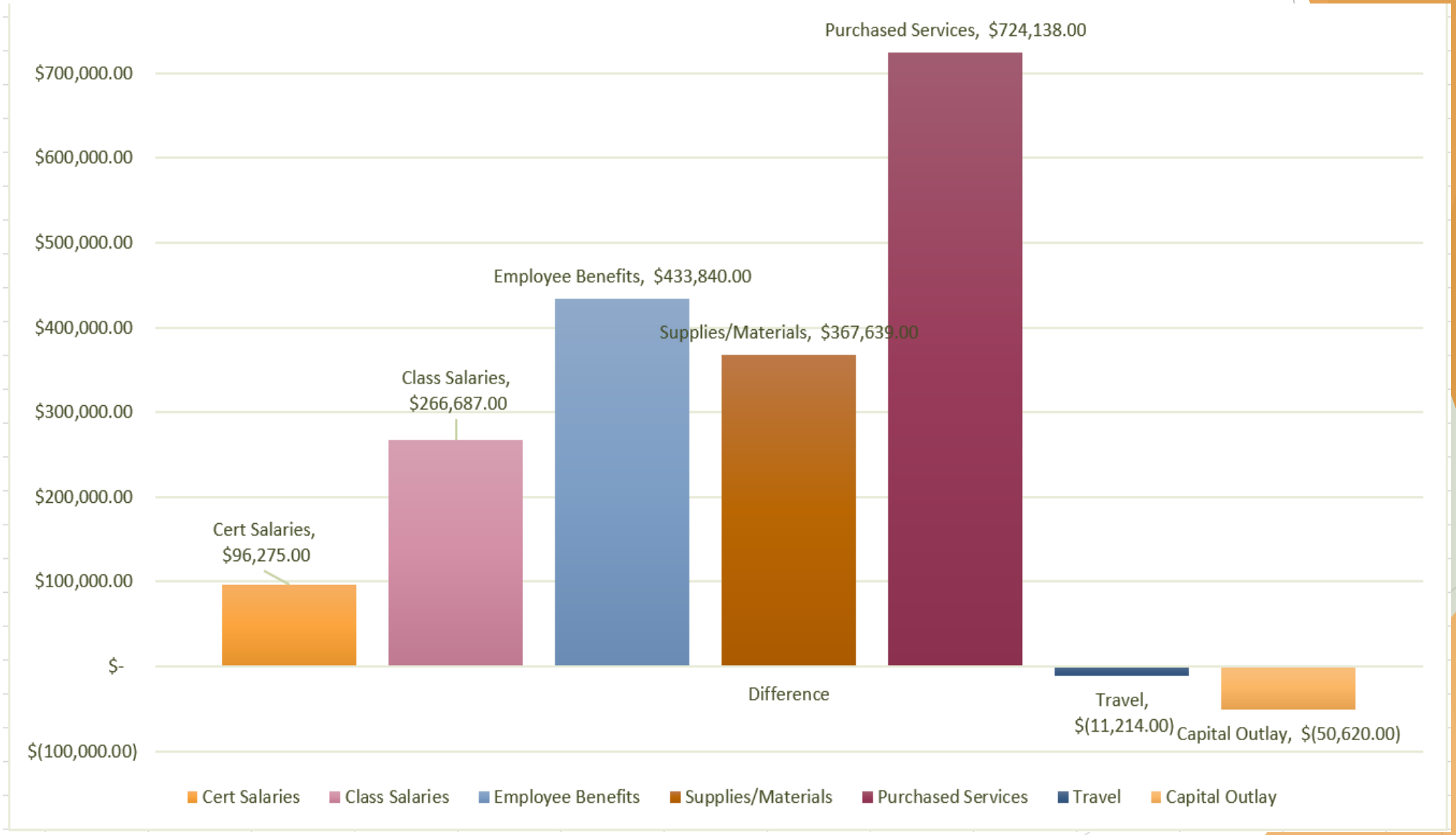


	Local Tax	Local Support Non-Tax	State General Purpose	State Special Purpose	Federal Programs	Other School Districts	Other Entities
Budget	$7,322,346.00	$667,332.00	$25,101,920.00	$17,126,083.00	$2,732,751.00	$777,435.00	$293,897.00
Actual	$7,257,912	$708,148	$24,038,893	$17,259,664	$2,066,255	$870,117	$174,995

GF Program Expenditures – Variance to Budget



GF Object Expenditures – Variance to Budget



Transportation & Food Service

Transportation

- Total Students transported = Approx 4,250 average per day and 250 Special Ed/Homeless per day average
- Total Transp Exp/Util $10,217,000
- Total Revenues $9,494,000
- Total Unfunded/Util for year was $715,000 Budgeted unfunded plus utilities was $690,000. State Allocation was $302,000 more than budgeted and allocated $25,000 of the ESD Rebate to KWRL. However, total expenditures plus utilities were $288,000 greater than budgeted.
- Woodland's portion of unfunded and utilities was $220,000 which represents 30.47% ownership of the Co-Op compared to 29.91% from 25-26.
- Due to the electric bus program and the grants received, the Transportation Vehicle Fund is in good shape and the decision was made to suspend the allocations for 25-26 and 26-27.

Food Service

- Total Meals Served = 85,400 Breakfasts (average of 474 per day and an increase from 404 last year) and 245,284 Lunches (average of 1,365 per day and an increase from 1,095 last year).
- Summer Meals = program run from 6/15 through 8/14, serving a total of 1,250 breakfasts and 2,461 lunches.
- Total Expenses = $1,429,809
- Total Revenues = $1,210,766
- Sodexo Guarantee ($339,000) - the actual for this year was ($219,000). Increased student participation is the reason for the better financial position than anticipated during budget.

Before and After School Care (WCC)

- The WCC programs (at both CES and NFES) add opportunities for parents and students in a small community without many daycare options for families
- Programs served about 130 families throughout the year and also provided summer care.
- WCC program is licensed by the state and able to provide options for low income families. We received $107,000 in fees from DSHS last year to support these families.
- Daycare programs ran at a loss of $52,000. Last year they had a loss of $31,000. The biggest difference was in the state funds we received for our low income families. This number was down almost $30,000 from the previous year. Missy works really hard to keep staffing at a minimum to still stay in compliance with all of the regulations.
- The program continues to provide an important service in a community with very little daycare available and providing convenience for parents.

Other Funds

- Capital Projects
- Debt Service
- ASB
- Transportation vehicle

Capital Projects Fund

Beginning Fund Balance	$	777,58
Revenues/Other Fin Srce	$	1,246,877
Expend/Other Fin Uses	$	889,998
Ending Fund Balance	$	1,134,466

Debt Service Fund

This fund is used to collect tax revenue and pay the principal and interest on bonds. Payments are made twice a year, December and June.

	Debt Balance 8/31/25	Debt Issued/ Increased	Debt Redeemed/ Decreased	Debt Balance 8/31/26
Voted Debt	$38,270,000	$ 0	$ 1,820,000	$36,450,000
Pension Liability**	$ 2,268,557	$ 0	$ 1,662,196	$ 606,361
Compensated Absences**	$ 2,919,438	$ 326,343	$ 0	$ 3,245,781
Leases Payable	$ 249,165	$ 22,846	$ 99,990	$ 172,021
Total	$ 43,707,160	$ 349,189	$ 3,582,186	$ 40,474,163

Amount available for principal/interest at August 31, 2026 = $2,051,474

** Required to be reported per Generally Accepted Accounting Principles, but do not represent current liabilities.

ASB FUND

ASB funds are for the extracurricular benefit for the students. Their involvement in the decision-making process is an integral part of associated student body government.

Beginning Fund Balance	$421,694
Revenues	$510,613
Expenditures	$473,849
Ending Fund Balance	$458,458

TRANSPORTATION VEHICLE FUND

This fund is used to replace buses. Revenue comes from the State (in the form of depreciation payments), interest earned on the investments and the annual levy payments made by the four Co-Op districts. This year we also received a $2.8M grant from the EPA to cover half of the cost of the 14 electric buses, however the funds were not received from EPA until October, so the revenues and the fund balance do not reflect the grant.

Beginning Fund Balance	$5,596,873
Revenues	$1,487,618
Expenditures	$4,209,742
Ending Fund Balance	$2,874,749