

Woodland School District No.404

F-195F

ENROLLMENT AND STAFF COUNTS

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	165.00	180.00	170.00	170.00
2. Grade 1	171.00	135.00	180.00	170.00
3. Grade 2	194.00	172.00	140.00	180.00
4. Grade 3	180.00	195.00	175.00	150.00
5. Grade 4	187.00	182.00	195.00	177.00
6. Grade 5	190.00	190.00	185.00	195.00
7. Grade 6	159.00	191.00	192.00	187.00
8. Grade 7	178.00	160.00	193.00	190.00
9. Grade 8	198.00	180.00	160.00	195.00
10. Grade 9	168.00	195.00	178.00	162.00
11. Grade 10	205.00	165.00	200.00	175.00
12. Grade 11 (excluding Running Start)	135.00	165.00	125.00	160.00
13. Grade 12 (excluding Running Start)	111.00	100.00	140.00	95.00
14. SUBTOTAL	2,241.00	2,210.00	2,233.00	2,206.00
15. Running Start	71.00	71.00	71.00	71.00
16. Dropout Reengagement Enrollment	1.00	1.00	1.00	1.00
17. ALE Enrollment	125.00	125.00	125.00	125.00
18. TOTAL K-12	2,438.00	2,407.00	2,430.00	2,403.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	165.458	163.000	160.000	159.000
2. General Fund FTE Classified Employees /4	181.728	180.000	177.000	175.000

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,144,957	5,644,560	5,987,560	6,360,560
2000 Local Nontax Support	654,581	663,983	673,572	683,354
3000 State, General Purpose	21,920,304	21,657,015	21,844,881	21,720,690
4000 State, Special Purpose	10,991,271	11,372,915	11,569,491	11,747,449
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	2,611,050	2,661,264	2,712,482	2,764,724
7000 Revenues from Other School Districts	1,062,731	1,080,000	1,095,000	1,100,000
8000 Revenues from Other Entities	49,970	55,000	59,000	65,000
9000 Other Financing Sources	200,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	42,634,864	43,134,737	43,941,986	44,441,777
EXPENDITURES				
00 Regular Instruction	19,252,553	20,020,037	20,250,245	20,445,000
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	5,917,188	6,000,463	5,965,213	6,025,009
30 Vocational Education Instruction	757,901	781,353	801,026	821,284
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,154,128	2,125,000	2,202,391	2,245,175
70 Other Instructional Programs	820,889	822,793	823,951	825,145
80 Community Services	561,729	566,336	570,619	575,502
90 Support Services	13,264,531	13,450,928	13,565,394	13,645,000
B. TOTAL EXPENDITURES	42,728,919	43,766,910	44,178,839	44,582,115
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	165,160	170,000	175,000	180,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-259,215	-802,173	-411,853	-320,338
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	3,500,000	3,240,785	2,438,612	2,026,759
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,500,000	3,240,785	2,438,612	2,026,759
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	3,240,785	2,438,612	2,026,759	1,706,421

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,240,785	2,438,612	2,026,759	1,706,421

1/G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
 2/G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES				
100 General Student Body	58,500	55,000	62,000	62,000
200 Athletics	71,000	65,000	68,000	71,000
300 Classes	23,000	25,000	28,000	27,000
400 Clubs	207,250	210,000	215,000	220,000
600 Private Moneys	11,000	11,000	11,000	11,000
A. TOTAL REVENUES	370,750	366,000	384,000	391,000
EXPENDITURES				
100 General Student Body	40,000	45,000	50,000	55,000
200 Athletics	92,500	90,000	95,000	98,000
300 Classes	20,000	23,000	25,000	25,000
400 Clubs	221,500	210,000	215,000	215,000
600 Private Moneys	15,000	11,000	11,000	11,000
B. TOTAL EXPENDITURES	389,000	379,000	396,000	404,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-18,250	-13,000	-12,000	-13,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	250,000	231,750	218,750	206,750
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	250,000	231,750	218,750	206,750
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	231,750	218,750	206,750	193,750
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	231,750	218,750	206,750	193,750

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,440,914	3,450,000	3,450,000	3,500,000
2000 Local Nontax Support	20,000	20,000	20,000	20,000
3000 State, General Purpose	5,000	5,000	5,000	5,000
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,465,914	3,475,000	3,475,000	3,525,000
EXPENDITURES				
Matured Bond Expenditures	1,300,000	1,430,000	1,580,000	1,705,000
Interest on Bonds	1,960,983	1,879,020	1,833,032	1,772,882
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	3,260,983	3,309,020	3,413,032	3,477,882
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	200,000	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	4,931	165,980	61,968	47,118
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,200,000	1,204,931	1,370,911	1,432,897
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,200,000	1,204,931	1,370,911	1,432,897
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,204,931	1,370,911	1,432,879	1,480,015
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,204,931	1,370,911	1,432,879	1,480,015

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	145,500	150,000	160,000	185,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	264,840	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	365,160	30,000	30,000	30,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	775,500	180,000	190,000	215,000
EXPENDITURES				
10 Sites	800,000	100,000	100,000	100,000
20 Buildings	200,000	100,000	100,000	100,000
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	1,000,000	200,000	200,000	200,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	200,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-424,500	-20,000	-10,000	15,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	500,000	60,000	90,000	120,000
G.L.866 Restricted from Impact Fee Proceeds	220,000	235,500	185,500	145,500
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	720,000	295,500	275,500	265,500
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	7,340	90,000	120,000	150,000
G.L.866 Restricted from Impact Fee Proceeds	123,000	185,500	145,500	130,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	165,160	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	295,500	275,500	265,500	280,500

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	35,000	35,000	35,000	35,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	660,000	700,000	750,000	800,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	214,000	210,000	205,000
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	136,000	140,000	145,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	695,000	1,085,000	1,135,000	1,185,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	2,000,000	1,000,000	875,000	1,000,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	2,000,000	1,000,000	875,000	1,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-1,305,000	85,000	260,000	185,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,600,000	1,295,000	1,380,000	1,640,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	2,600,000	1,295,000	1,380,000	1,640,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,295,000	1,380,000	1,640,000	1,825,000
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,295,000	1,380,000	1,640,000	1,825,000

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.