

Background:

In accordance with Education Code 42100, on or before September 15, the Governing Board is required to submit Unaudited Financial Statements to the Yolo County Superintendent of Schools. The District received approval from the Yolo County Office of Education to submit the financial statements following the September 14, 2023 Board of Trustees Meeting. These financial statements represent the financial status of all funds of the District as of June 30, 2023.

These Unaudited Financial Statements will be the basis for the 2022-23 audit report. The audit will be performed by Crowe beginning in last week of October.

Form 01 - GENERAL FUND

Total revenues are \$177,632,348 and total expenditures are \$147,855,911, thereby increasing fund balance by \$29,776,437.

The District ended the 2022-23 fiscal year with the state required, 3% Reserve for Economic Uncertainties. The Unrestricted Unassigned/Unappropriated Ending Fund Balance at June 30, 2023 is \$71,052,834.

Form 08 – STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Program operated with \$122,452 revenues and \$19,327 in actual expenditures, thereby increasing the Ending Fund Balance by \$103,125. The ending fund balance is \$543,298.

Form 09 - CHARTER SCHOOLS

The District operated one dependent charter school, Science and Technology Charter School (Sci-Tech). Sci-Tech completed the year with revenues of \$3,249,898 and \$2,802,366 in actual expenditures, thereby increasing the Ending Fund Balance by \$447,533. The ending fund balance is \$1,344,411.

Form 11 - ADULT EDUCATION FUND

The Adult Education Program operated with \$1,754,197 actual revenue and \$1,878,357 actual expenditures and transfers out, thereby decreasing the fund balance by \$124,160. The Adult Education Fund Balance is \$2,243,717.

Form 12 - CHILD DEVELOPMENT FUND

The Child Development Program operated with \$2,838,512 revenues and \$2,418,397 of actual expenditures, thereby increasing the fund balance by \$420,115. The ending fund balance is \$771,775.

Form 13 - CAFETERIA FUND

The Cafeteria Program operated with \$8,606,844 in revenues and \$6,095,823 of actual expenditures, thereby increasing the fund balance by \$2,511,021. The ending fund balance is \$3,845,094.

Form 14 - DEFERRED MAINTENANCE FUND

The Deferred Maintenance Program operated with \$392,054 in revenue and \$835,718 of actual expenditures, thereby decreasing the fund balance by \$443,664. The Deferred Maintenance Fund has an Ending Fund Balance of \$84,930.

Form 17 – SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

The Special Reserve Fund was established to provide the accumulation of general fund moneys for general operating purposes other than Capital Outlay. The Special reserve Fund has an Ending Fund Balance of \$3,875,038.

Form 21 - BUILDING FUND

This fund is used to account for capital projects.

The Building Fund has an Ending Fund Balance of \$17,510,952 and a reserved fund balance of \$17,510,952.

Form 25 - CAPITAL FACILITIES FUND

This fund is used to account for Developer and Development Mitigation fees. Expenditures from this fund are limited by statute and, often, Developer Agreements. The fund balance in Capital Facilities is \$13,550,828.

The District accounts for school impact fees in four separate Capital Facilities Funds:

- A. Regular Developer Fees
- B. Redevelopment Fees
- C. Southeast Area Mitigation Fees
- D. Spring Lake Developer Fee Fund

Form 35 – COUNTY SCHOOL FACILITIES FUND

The County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D) or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.). The County School Facilities Fund has an Ending Fund Balance of \$5,366,786.

Form 40 - SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund was established during the 1999-00 fiscal year. The fund has a \$303,646 balance at 6/30/2023.

Form 51 - BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for by the District. The Yolo County Auditor maintains control over this fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

Form 73 - FOUNDATION TRUST FUND

This fund was established for various scholarships that have been donated to the District. The Unappropriated Ending Fund Balance is \$60,014.

Implications:

- **Fiscal:** None
- **Personnel:** None
- **Program:** None
- **Legal:** Required by Education Code 42100.

Options:

To approve or not approve the 2022-23 Unaudited Financial Statements.

Recommendation:

Administration recommends approval of the 2022-23 Unaudited Financial Statements.

Woodland Joint Unified School District

Board Meeting 9/14/23

Presenting
Unaudited Actuals
For the Year Ended June 30, 2023

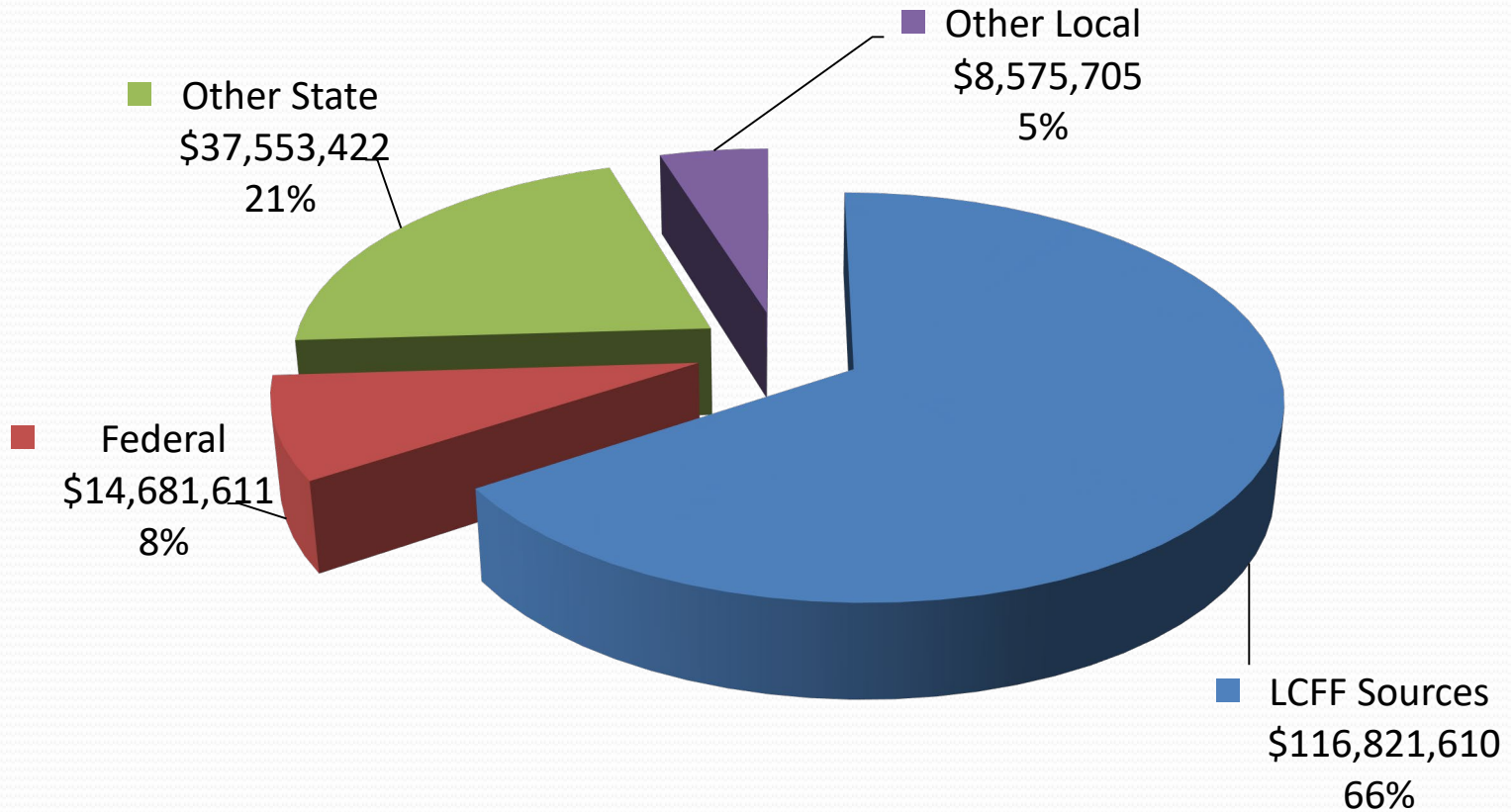


Acronyms

ADA	Average Daily Attendance
CalPERS	California Public Employees Retirement System
CalSTRS	California State Teachers Retirement System
COLA	Cost-of-Living Adjustment
FY	Fiscal Year
LCFF	Local Control Funding Formula
P2	Second Principal Apportionment
RRM	Restricted Routine Maintenance
SP ED	Special Education

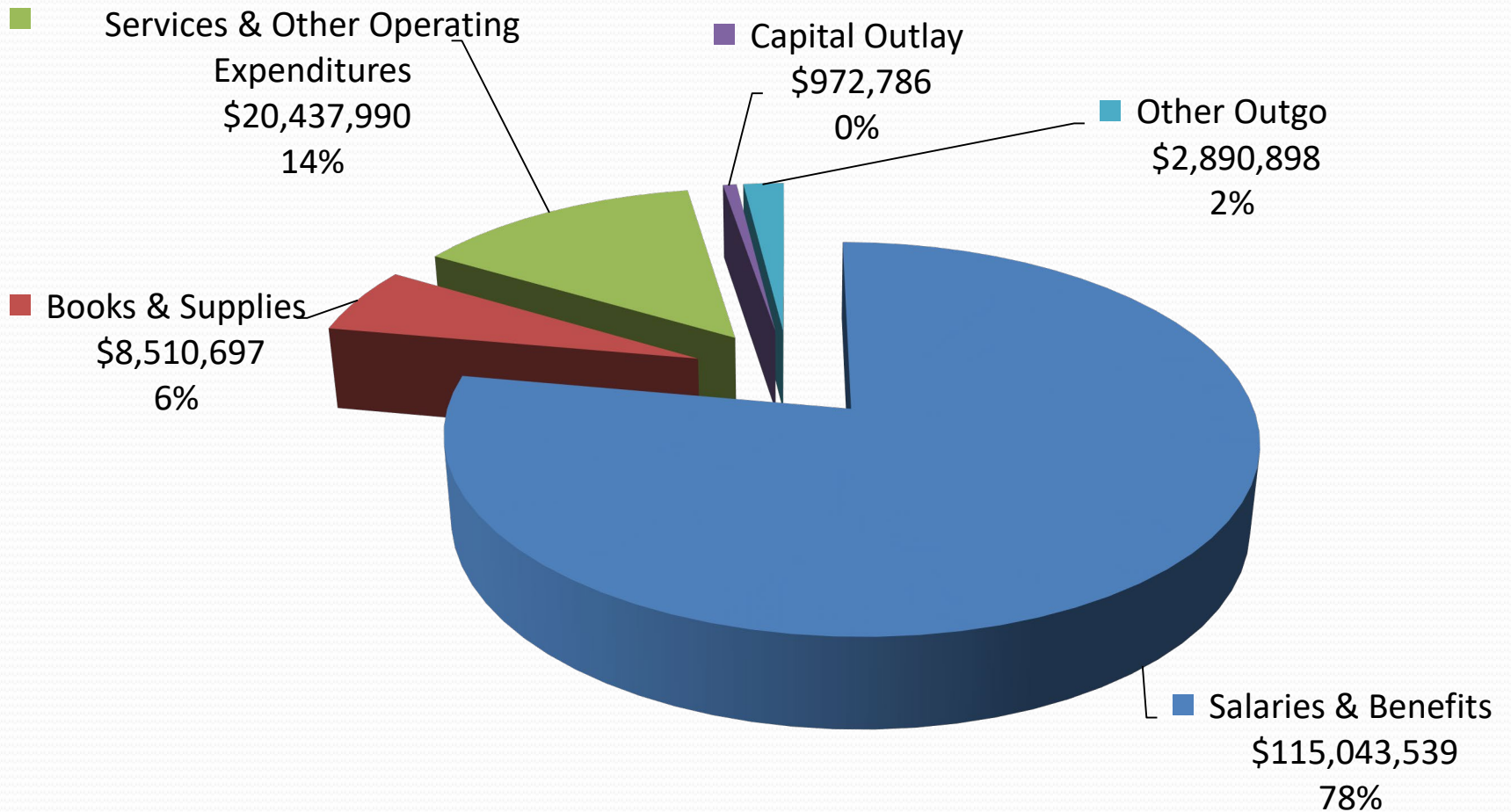
2022-23 General Fund Revenues

Total Revenues \$177,632,348



2022-23 General Fund Expenditures

Total Expenditures \$147,855,911



Components of the General Fund Ending Balance⁵

	Unaudited Actuals
	<u>Combined</u>
BEGINNING FUND BALANCE	\$ 41,276,397
NET INCREASE/(DECREASE) IN FUND BALANCE	29,776,437
ENDING FUND BALANCE	\$ 71,052,834
RESERVE AMOUNTS	
Revolving Cash, Stores & Prepaid Expenses	\$ (144,023)
Legally Restricted Balance	(26,396,997)
DESIGNATED AMOUNTS	
One-Time Compensation Settlement	(2,676,210)
Unrestricted Carryover	(11,653,349)
3% Economic Uncertainties	(4,435,677)
RESERVED/DESIGNATED FUND BALANCE	\$ (45,306,256)
TOTAL UNDESIGNATED FUND BALANCE	\$ 25,746,578
<i>Source: FY 22/23 Unaudited Actuals</i>	

Specific Outcomes to Note at Year End

I. Unrestricted Carryover:

i.	Supplemental & Concentration Carryover	\$ 8,807,210
ii.	One-Time Discretionary Grant	1,990,069
iii.	Donations/Grants	<u>856,070</u>
	Total Unrestricted Carryover	<u>\$ 11,653,349</u>

II. Restricted Carryover:

i.	Grants & Awards	\$ 23,439,192
ii.	Lottery	<u>2,957,805</u>
	Total Restricted Carryover	<u>\$ 26,396,997</u>

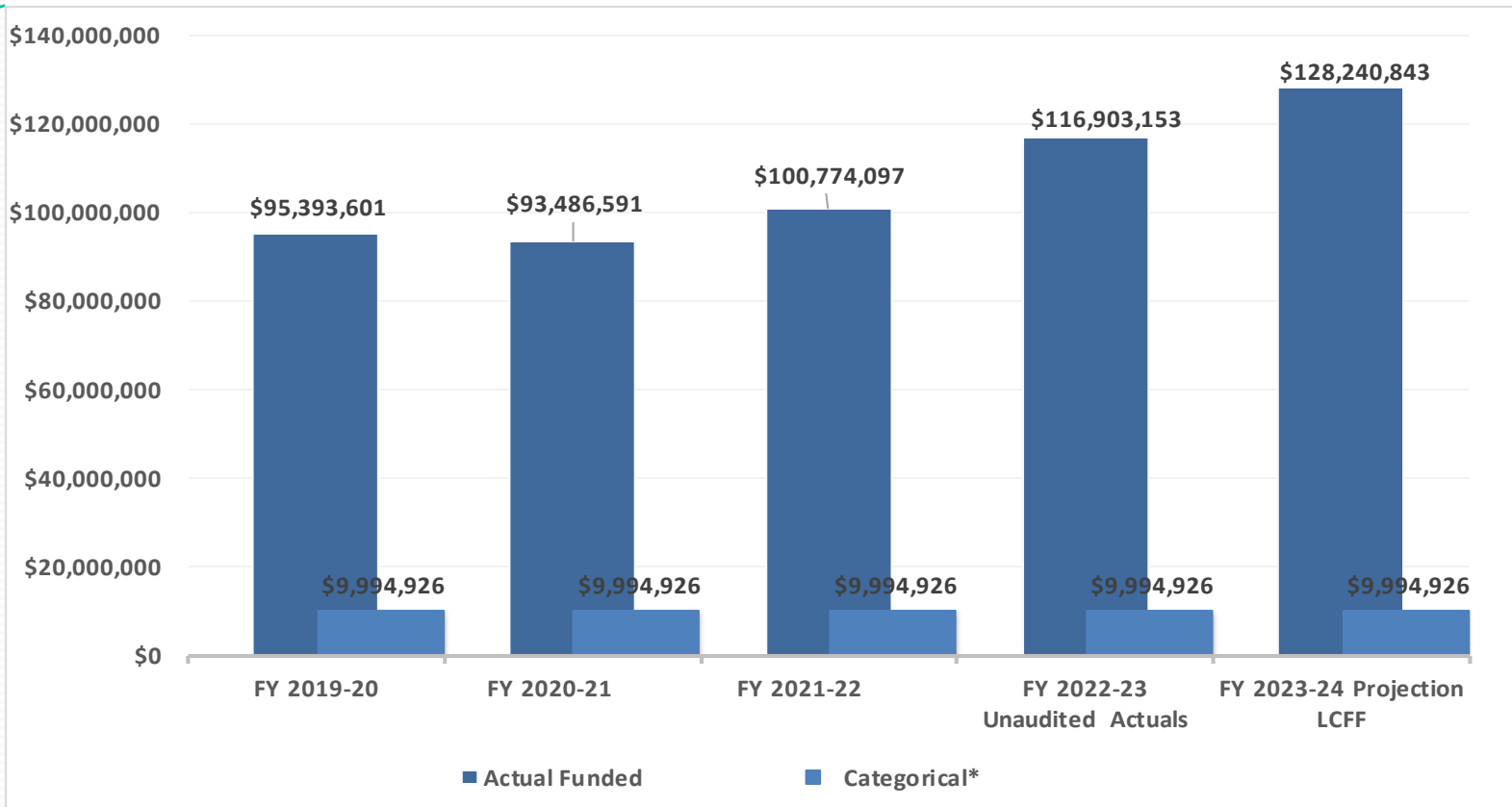
Analysis of Unaudited Actuals

General Fund 01 - Combined (Unrestricted/Restricted)		
	FY 2022-2023	FY 2023-2024
	Unaudited Actuals	Budget
Beginning Fund Balance	\$41,276,397	\$71,052,834
<u>Revenues</u>		
LCFF Source	116,821,610	127,773,910
Federal Revenues	14,681,611	5,020,156
Other State and Local Revenue	46,129,127	20,428,397
Total Revenues	177,632,348	153,222,463
<u>Expenses</u>		
Salaries and Benefits	115,043,539	111,347,517
Books, Supplies & Other Operating Expenses	28,948,688	37,484,399
Capital Outlay, Other Outgo Indirect/Direct Costs	3,863,684	3,444,106
Total Expenditures	147,855,911	152,276,022
Net Increase (Decrease) in Fund Balance	29,776,437	946,441
Ending Fund Balance	\$71,052,834	\$71,999,275
Components of Ending Balance (Designations)		
Revolving Cash, Stores & Prepaid Expenses	(\$144,023)	(\$89,000)
Restricted Ending Balance	(26,396,997)	(26,396,997)
One-Time Compensation Settlement	(2,676,210)	(2,676,210)
Unrestricted Carryover	(11,653,349)	
Carryover funds to be spent in Fiscal Year 2023-24	-	(11,653,349)
Designated 3%	(4,435,677)	(4,568,281)
Undesignated/Ending Fund Balance	\$25,746,578	\$26,615,438



Local Control Funding Formula (LCFF)

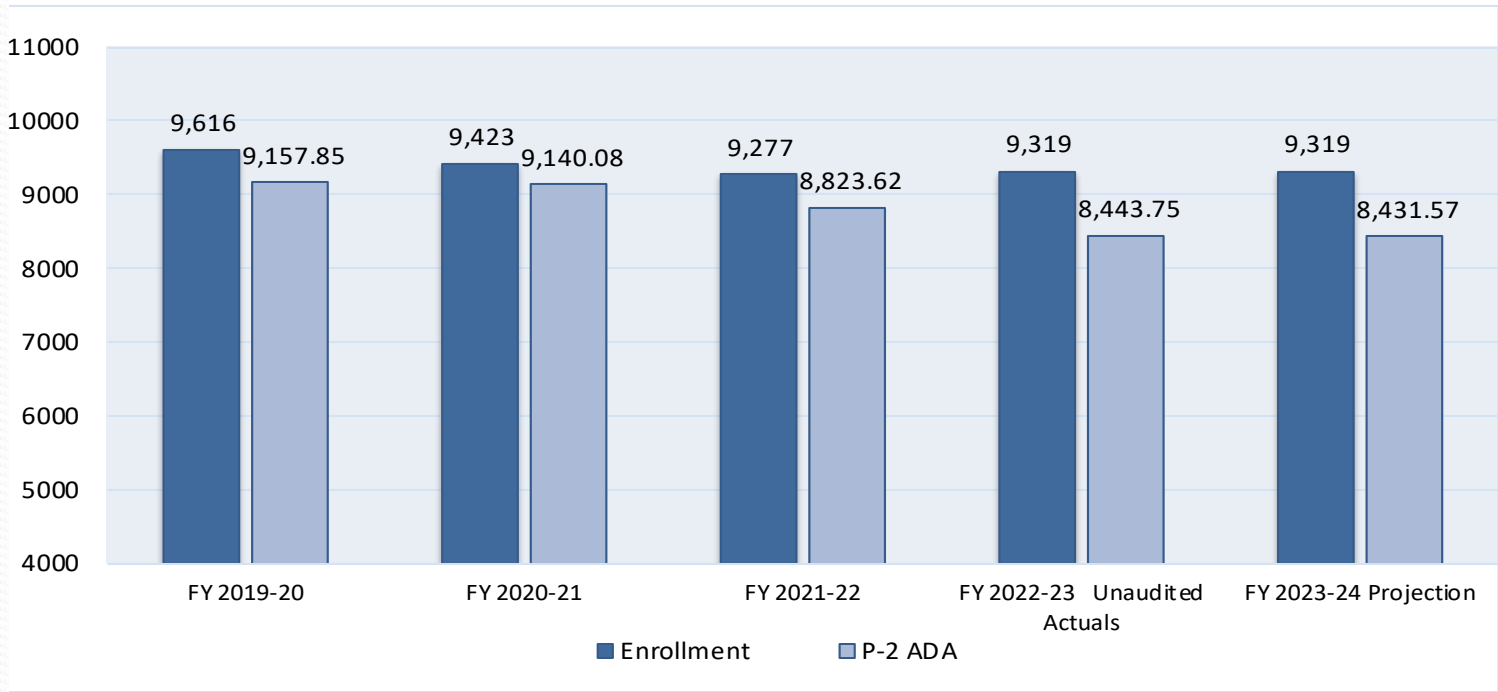
FY 2019-20 – FY 2023-24



LCFF Revenue	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection LCFF
Actual Funded	\$ 95,393,601	\$ 93,486,591	\$ 100,774,097	\$ 116,903,153	\$ 128,240,843
Categorical*	\$ 9,994,926	\$ 9,994,926	\$ 9,994,926	\$ 9,994,926	\$ 9,994,926

** Categorical Funding is Included in Actual Funded*

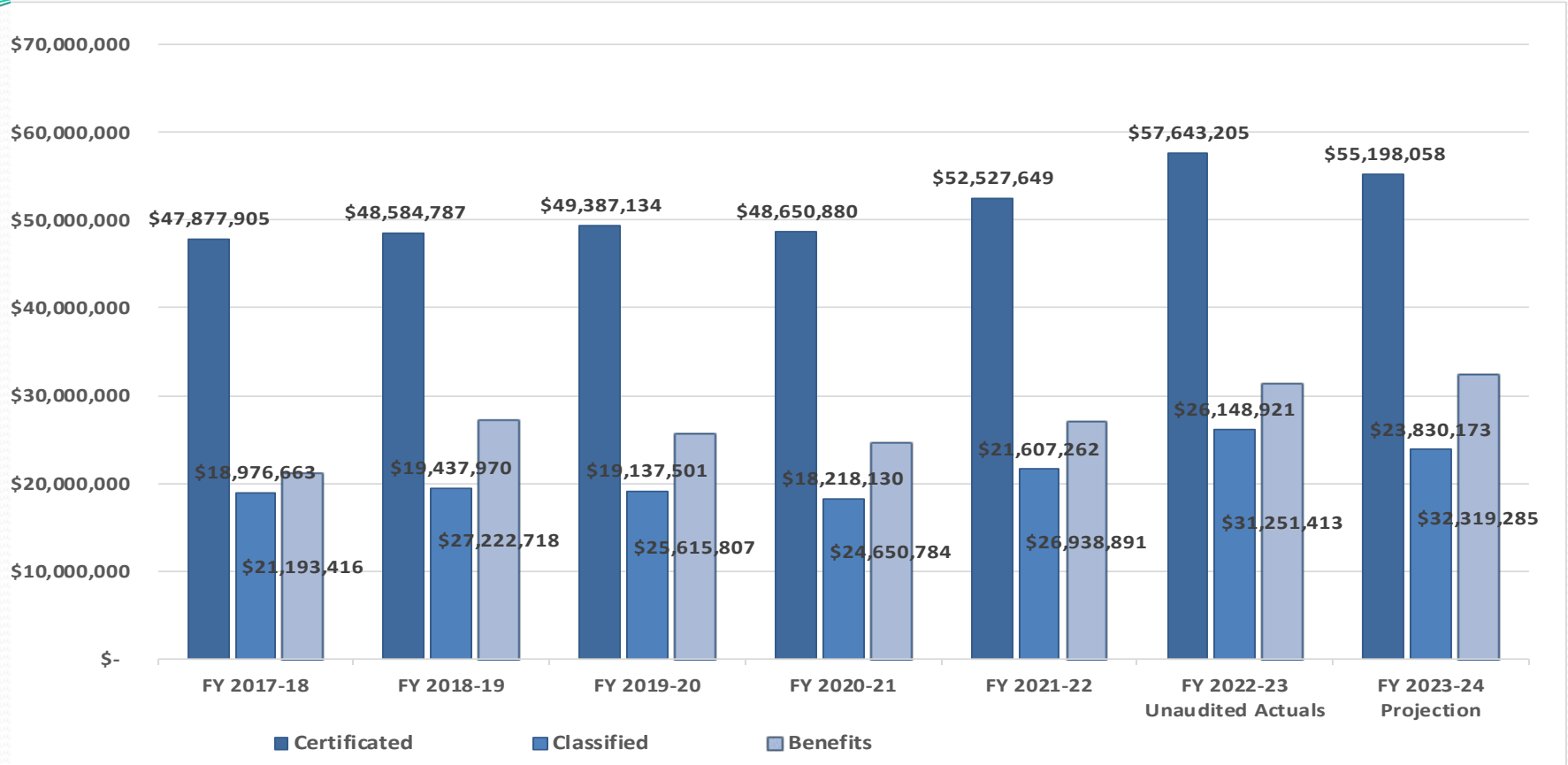
Enrollment and P2



Fiscal Year	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
Enrollment	9,616	9,423	9,277	9,319	9,319
+/- Change	(151.00)	(193.00)	(146.00)	42.00	-

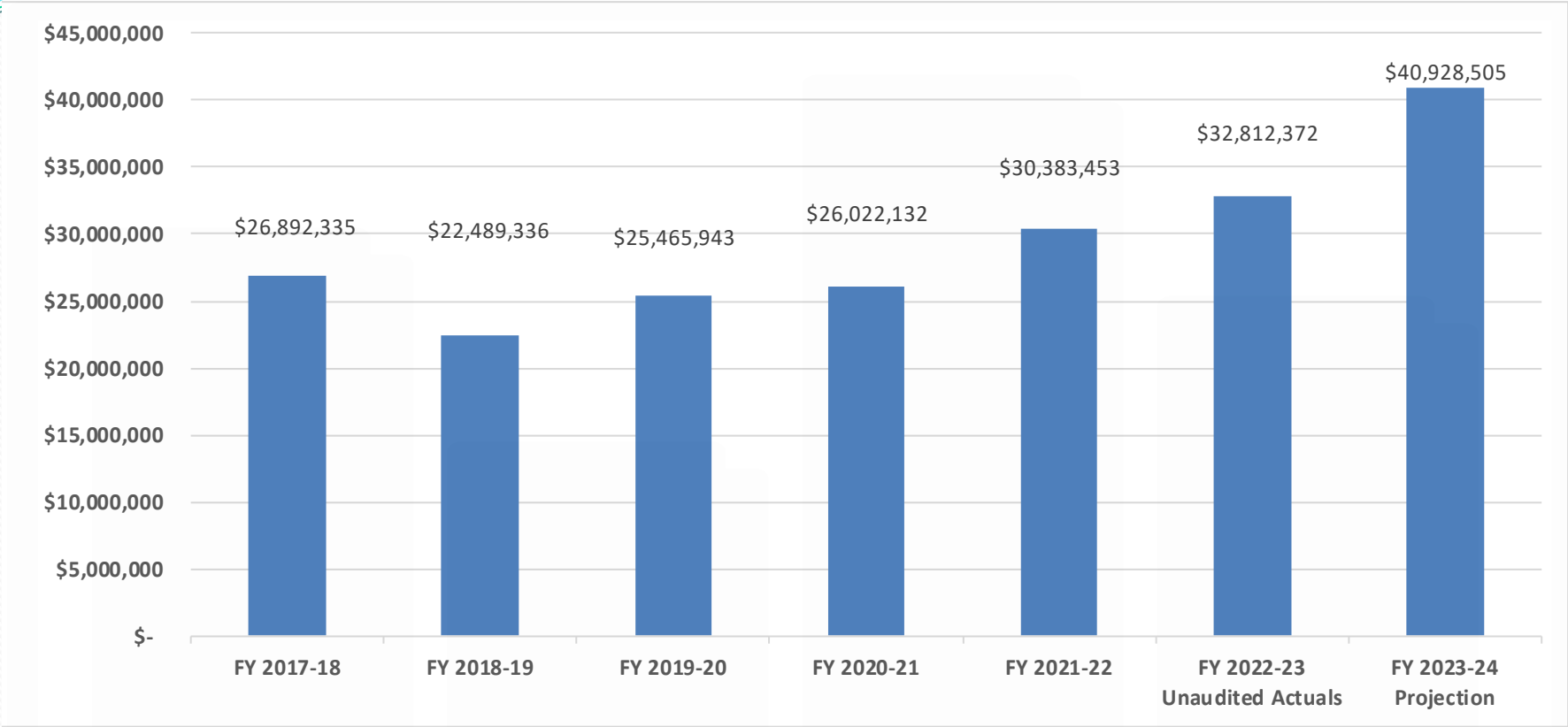
Fiscal Year	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
P-2 ADA	9,157.85	9,140.08	8,823.62	8,443.75	8,431.57
+/- Change	(48.10)	(17.77)	(316.46)	(379.87)	(12.18)

Salaries and Benefits



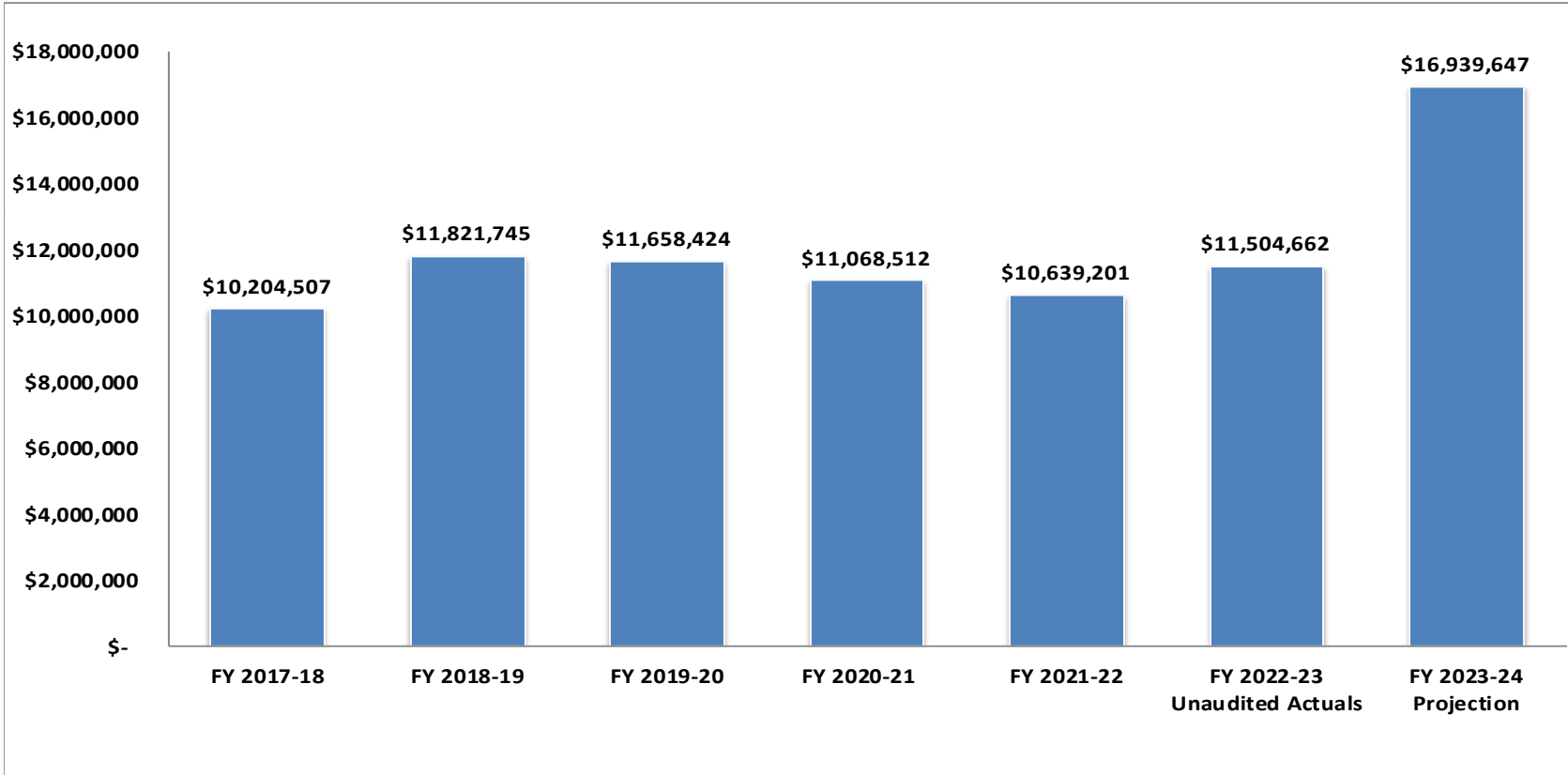
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
Salaries							
Certificated	\$ 47,877,905	\$ 48,584,787	\$ 49,387,134	\$ 48,650,880	\$ 52,527,649	\$ 57,643,205	\$ 55,198,058
Classified	18,976,663	19,437,970	19,137,501	18,218,130	21,607,262	26,148,921	23,830,173
Benefits	21,193,416	27,222,718	25,615,807	24,650,784	26,938,891	31,251,413	32,319,285
Totals	\$ 88,047,985	\$ 95,245,475	\$ 94,140,442	\$ 91,519,794	\$ 101,073,802	\$ 115,043,539	\$ 111,347,517
+/- Change	\$ 3,435,407	\$ 7,197,490	\$ (1,105,033)	\$ (2,620,648)	\$ 9,554,008	\$ 13,969,737	\$ (3,696,022)

Operating Expenses



	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
Operating Expenses	\$ 26,892,335	\$ 22,489,336	\$ 25,465,943	\$ 26,022,132	\$ 30,383,453	\$ 32,812,372	\$ 40,928,505
+/- Change	\$ 4,235,472	\$ (4,402,999)	\$ 2,976,607	\$ 556,189	\$ 4,361,322	\$ 2,428,919	\$ 8,116,133

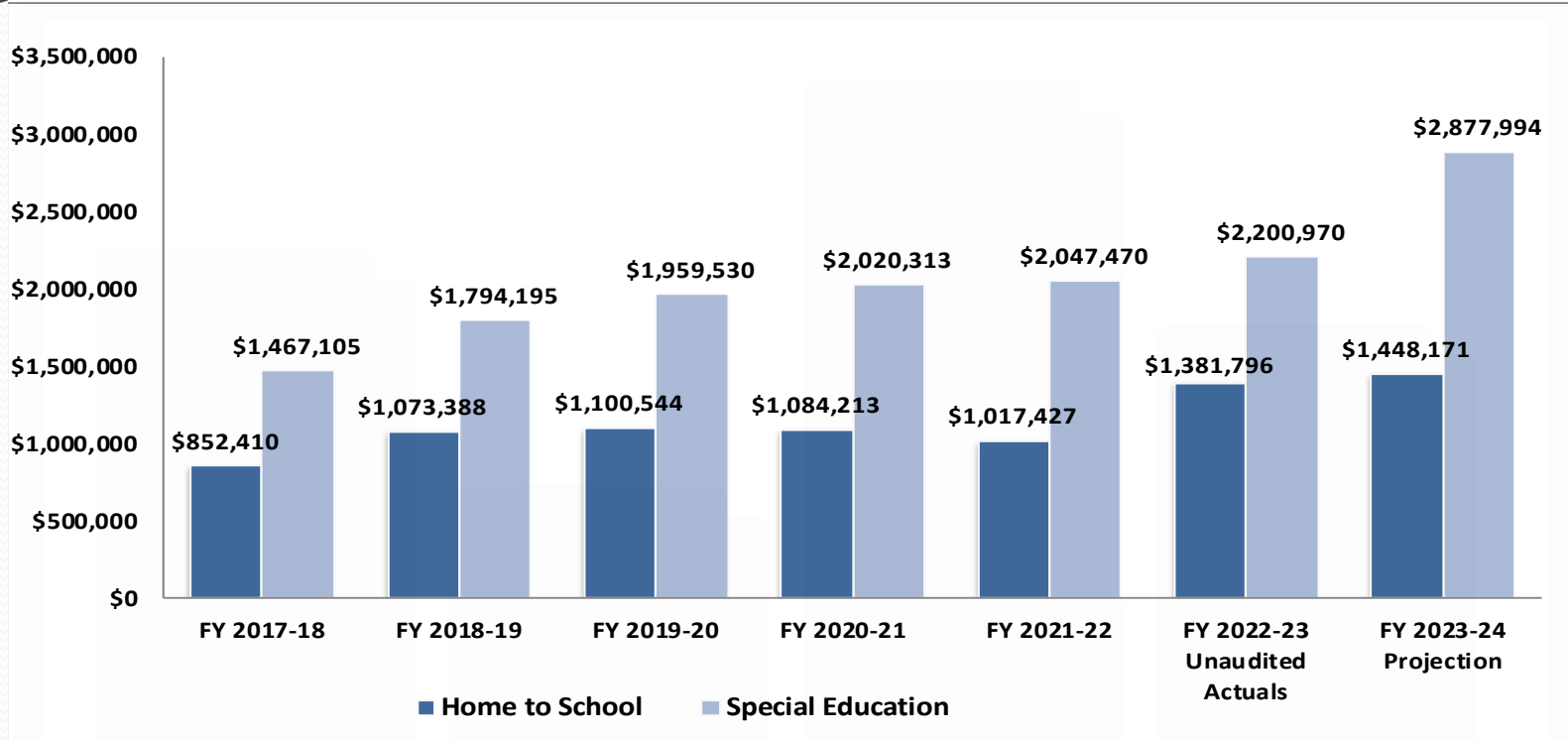
General Fund Contribution to Special Education



	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
Special Education Contribution	\$ 10,204,507	\$ 11,821,745	\$ 11,658,424	\$ 11,068,512	\$ 10,639,201	\$ 11,504,662	\$ 16,939,647
+/- Change	\$ 233,277	\$ 1,617,238	\$ (163,321)	\$ (589,912)	\$ (429,311)	\$ 865,461	\$ 5,434,985

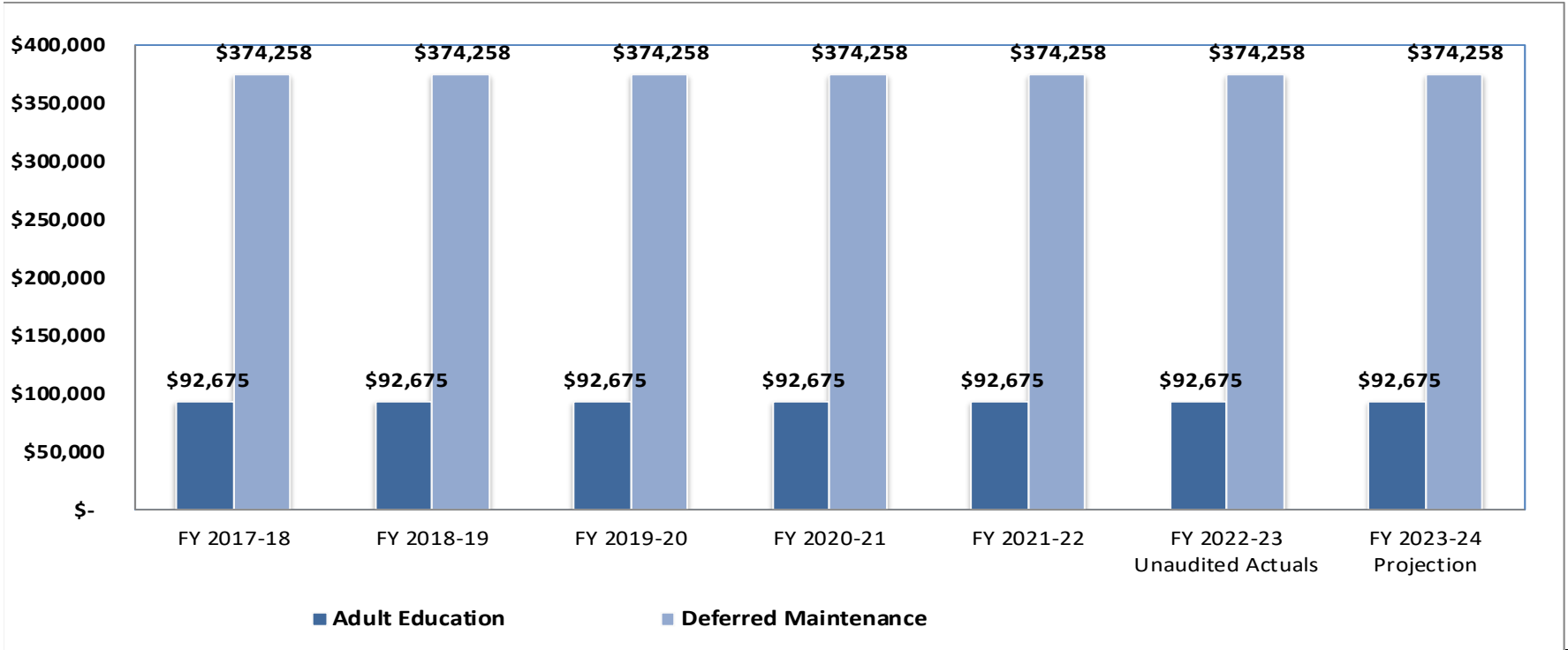


General Fund Contribution to Transportation



	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
Transportation							
Home to School	\$ 852,410	\$ 1,073,388	\$ 1,100,544	\$ 1,084,213	\$ 1,017,427	\$ 1,381,796	\$ 1,448,171
Special Education	1,467,105	1,794,195	1,959,530	2,020,313	2,047,470	2,200,970	2,877,994
Total	\$ 2,319,516	\$ 2,867,583	\$ 3,060,074	\$ 3,104,526	\$ 3,064,897	\$ 3,582,766	\$ 4,326,165
+/- Change	\$ 601,100	\$ 548,067	\$ 192,491	\$ 44,452	\$ (39,630)	\$ 517,870	\$ 743,399

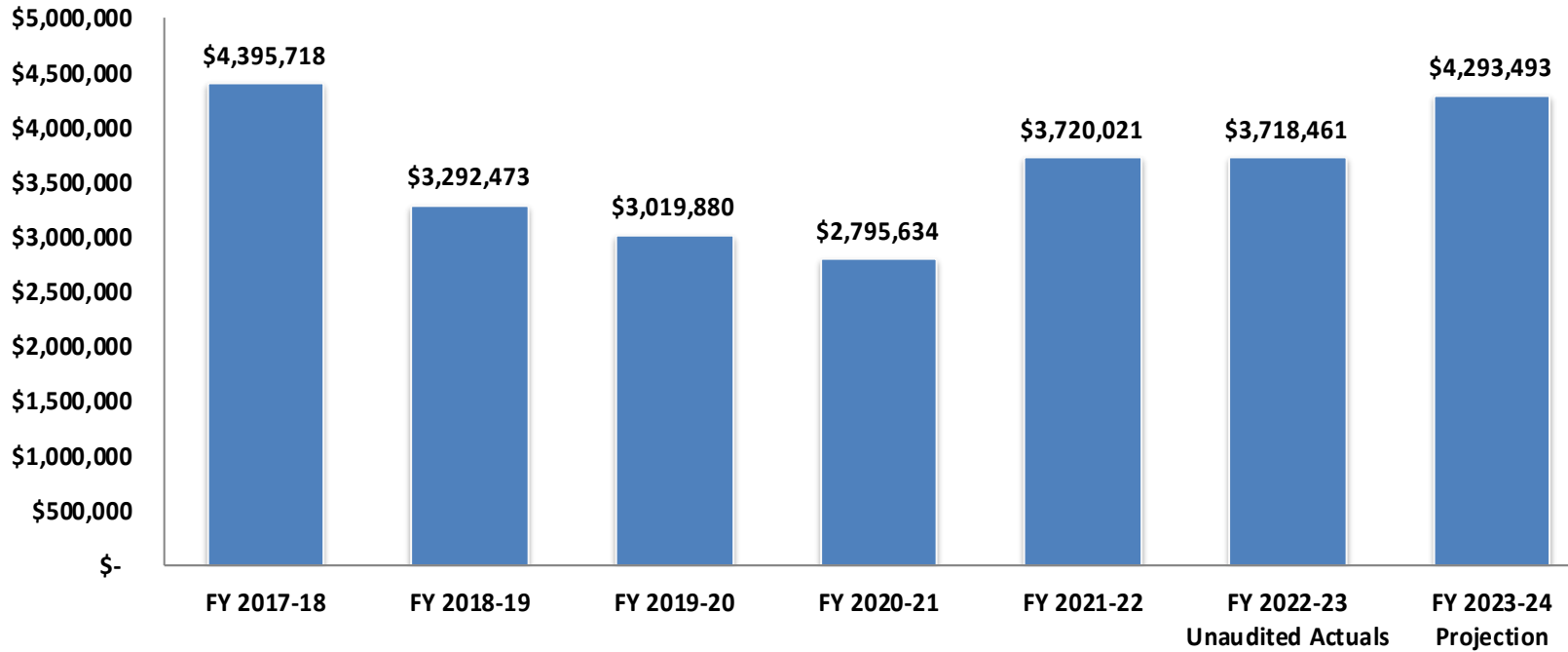
General Fund Contribution to Adult Education and Deferred Maintenance



	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
Adult Education	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675
Deferred Maintenance	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258
+/- Change	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



General Fund Contribution to Restricted Routine Maintenance (RRM)



	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 Unaudited Actuals	FY 2023-24 Projection
RRM Contribution	\$ 4,395,718	\$ 3,292,473	\$ 3,019,880	\$ 2,795,634	\$ 3,720,021	\$ 3,718,461	\$ 4,293,493
+/- Change	\$ 1,230,622	\$ (1,103,245)	\$ (272,593)	\$ (224,246)	\$ 924,387	\$ (1,560)	\$ 575,032

Considerations for the Future

- Special Education
- CalPERS and CalSTRS increases
- Declining Enrollment
- Economy Uncertainty
- Deferrals (Apportionment) and Deficits (COLAS)

Questions?

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.00%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$77,327,189.05
	Appropriations Subject to Limit	\$74,039,821.00
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.80%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: [Signature]
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 14, 2023

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: [Signature]
County Superintendent/Designee
(Original signature required)

Date: 9/20/23

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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E-mail Address

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Associate Superintendent, Business Services
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Lewis.Wiley@wjusd.org
E-mail Address

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,453.78	8,362.95	9,034.60	8,453.78	8,453.78	8,798.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	8,453.78	8,362.95	9,034.60	8,453.78	8,453.78	8,798.42
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	52.62	52.87	74.83	52.62	52.62	72.86
c. Special Education-NPS/LCI						
d. Special Education Extended Year	5.13	5.13	5.13	5.13	5.13	7.10
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	57.75	58.00	79.96	57.75	57.75	79.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,511.53	8,420.95	9,114.56	8,511.53	8,511.53	8,878.38
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	191.45	191.42	191.45	191.45	191.45	191.45
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	191.45	191.42	191.45	191.45	191.45	191.45
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	191.45	191.42	191.45	191.45	191.45	191.45

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 000000
Form 01
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	116,545,998.00	275,611.66	116,821,609.66	127,773,910.00	0.00	127,773,910.00	9.4%
2) Federal Revenue		8100-8299	0.00	14,681,611.17	14,681,611.17	0.00	5,020,156.00	5,020,156.00	-65.8%
3) Other State Revenue		8300-8599	2,176,299.81	35,377,122.19	37,553,422.00	1,820,847.00	13,349,130.00	15,169,977.00	-59.6%
4) Other Local Revenue		8600-8799	1,740,315.18	6,835,390.08	8,575,705.26	636,157.00	4,622,263.00	5,258,420.00	-38.7%
5) TOTAL, REVENUES			120,462,612.99	57,169,735.10	177,632,348.09	130,230,914.00	22,991,549.00	153,222,463.00	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,887,769.56	14,755,435.13	57,643,204.69	44,822,685.38	10,375,373.00	55,198,058.38	-4.2%
2) Classified Salaries		2000-2999	12,694,727.28	13,454,193.74	26,148,921.02	13,985,977.13	9,844,196.00	23,830,173.13	-8.9%
3) Employee Benefits		3000-3999	18,053,274.25	13,198,139.04	31,251,413.29	19,970,010.47	12,349,275.00	32,319,285.47	3.4%
4) Books and Supplies		4000-4999	5,322,909.69	3,187,787.74	8,510,697.43	2,073,718.90	7,568,780.00	9,642,498.90	13.3%
5) Services and Other Operating Expenditures		5000-5999	10,133,667.11	10,304,323.02	20,437,990.13	24,179,023.12	3,662,877.00	27,841,900.12	36.2%
6) Capital Outlay		6000-6999	773,513.25	199,273.15	972,786.40	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,332,004.59	1,977,469.00	3,309,473.59	1,270,398.00	2,594,564.00	3,864,962.00	16.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,909,982.83)	1,491,407.03	(418,575.80)	(1,128,474.00)	707,618.00	(420,856.00)	0.5%
9) TOTAL, EXPENDITURES			89,287,882.90	58,568,027.85	147,855,910.75	105,173,339.00	47,102,683.00	152,276,022.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			31,174,730.09	(1,398,292.75)	29,776,437.34	25,057,575.00	(24,111,134.00)	946,441.00	-96.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,424,093.10)	17,424,093.10	0.00	(24,111,134.00)	24,111,134.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,424,093.10)	17,424,093.10	0.00	(24,111,134.00)	24,111,134.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			13,750,636.99	16,025,800.35	29,776,437.34	946,441.00	0.00	946,441.00	-96.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,905,199.76	10,371,196.85	41,276,396.61	44,655,836.75	26,396,997.20	71,052,833.95	72.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
D8AAGUA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			30,905,199.76	10,371,196.85	41,276,396.61	44,655,836.75	26,396,997.20	71,052,833.95	72.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,905,199.76	10,371,196.85	41,276,396.61	44,655,836.75	26,396,997.20	71,052,833.95	72.1%
2) Ending Balance, June 30 (E + F1e)			44,655,836.75	26,396,997.20	71,052,833.95	45,602,277.75	26,396,997.20	71,999,274.95	1.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	64,000.00	0.00	64,000.00	64,000.00	0.00	64,000.00	0.0%
Stores		9712	35,379.46	0.00	35,379.46	25,000.00	0.00	25,000.00	-29.3%
Prepaid Items		9713	44,643.44	0.00	44,643.44	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,396,997.20	26,396,997.20	0.00	26,396,997.20	26,396,997.20	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	14,329,559.00	0.00	14,329,559.00	14,329,559.00	0.00	14,329,559.00	0.0%
Supplemental and Concentration Carryover	0000	9780	8,807,210.00		8,807,210.00			0.00	
One-Time Discretionary Grant	0000	9780	1,990,069.00		1,990,069.00			0.00	
Donations and Grants	0000	9780	856,070.00		856,070.00			0.00	
One-Time Compensation Settlement	0000	9780	2,676,210.00		2,676,210.00			0.00	
Supplemental and Concentration Carryover	0000	9780			0.00	8,807,210.00		8,807,210.00	
One-Time Discretionary Grant	0000	9780			0.00	1,990,069.00		1,990,069.00	
Donations and Grants	0000	9780			0.00	856,070.00		856,070.00	
One-Time Compensation Settlements	0000	9780			0.00	2,676,210.00		2,676,210.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,435,677.00	0.00	4,435,677.00	4,568,280.66	0.00	4,568,280.66	3.0%
Unassigned/Unappropriated Amount		9790	25,746,577.85	0.00	25,746,577.85	26,615,438.09	0.00	26,615,438.09	3.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	55,294,798.69	26,537,344.94	81,832,143.63				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,816,974.00)	0.00	(1,816,974.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	64,000.00	0.00	64,000.00				

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	819,084.50	10,590,380.67	11,409,465.17				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	453,472.55	281,720.00	735,192.55				
6) Stores		9320	35,379.46	0.00	35,379.46				
7) Prepaid Expenditures		9330	44,643.44	0.00	44,643.44				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			54,894,404.64	37,409,445.61	92,303,850.25				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	10,166,019.96	5,897,090.69	16,063,110.65				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	72,547.93	770.00	73,317.93				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,114,587.72	5,114,587.72				
6) TOTAL, LIABILITIES			10,238,567.89	11,012,448.41	21,251,016.30				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			44,655,836.75	26,396,997.20	71,052,833.95				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	70,861,060.00	0.00	70,861,060.00	64,974,040.00	0.00	64,974,040.00	-8.3%
Education Protection Account State Aid - Current Year		8012	7,640,560.00	0.00	7,640,560.00	26,500,373.00	0.00	26,500,373.00	246.8%
State Aid - Prior Years		8019	109,784.00	0.00	109,784.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	216,430.84	0.00	216,430.84	216,340.00	0.00	216,340.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13,247.02	0.00	13,247.02	13,275.00	0.00	13,275.00	0.2%
County & District Taxes									
Secured Roll Taxes		8041	31,909,336.21	0.00	31,909,336.21	31,874,093.00	0.00	31,874,093.00	-0.1%
Unsecured Roll Taxes		8042	2,047,754.46	0.00	2,047,754.46	1,997,456.00	0.00	1,997,456.00	-2.5%
Prior Years' Taxes		8043	34,870.58	0.00	34,870.58	31,061.00	0.00	31,061.00	-10.9%
Supplemental Taxes		8044	844,879.80	0.00	844,879.80	381,112.00	0.00	381,112.00	-54.9%
Education Revenue Augmentation Fund (ERAF)		8045	3,857,081.60	0.00	3,857,081.60	3,018,513.00	0.00	3,018,513.00	-21.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	251,311.86	0.00	251,311.86	37,948.00	0.00	37,948.00	-84.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	56,837.49	0.00	56,837.49	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(28,418.75)	0.00	(28,418.75)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			117,814,735.11	0.00	117,814,735.11	129,044,211.00	0.00	129,044,211.00	9.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(466,933.00)		(466,933.00)	(466,933.00)		(466,933.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(801,804.11)	0.00	(801,804.11)	(803,368.00)	0.00	(803,368.00)	0.2%
Property Taxes Transfers		8097	0.00	275,611.66	275,611.66	0.00	0.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			116,545,998.00	275,611.66	116,821,609.66	127,773,910.00	0.00	127,773,910.00	9.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,904,998.00	1,904,998.00	0.00	1,904,998.00	1,904,998.00	0.0%
Special Education Discretionary Grants		8182	0.00	204,591.00	204,591.00	0.00	160,685.00	160,685.00	-21.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,275,326.88	3,275,326.88		2,142,227.00	2,142,227.00	-34.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		315,477.82	315,477.82		297,831.00	297,831.00	-5.6%
Title III, Part A, Immigrant Student Program	4201	8290		6,482.92	6,482.92		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		343,876.48	343,876.48		251,200.00	251,200.00	-27.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		374,037.80	374,037.80		182,215.00	182,215.00	-51.3%
Career and Technical Education	3500-3599	8290		54,525.86	54,525.86		81,000.00	81,000.00	48.6%
All Other Federal Revenue	All Other	8290	0.00	8,202,294.41	8,202,294.41	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	14,681,611.17	14,681,611.17	0.00	5,020,156.00	5,020,156.00	-65.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	373,704.00	0.00	373,704.00	373,704.00	0.00	373,704.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,771,359.55	906,668.61	2,678,028.16	1,437,143.00	566,403.00	2,003,546.00	-25.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590		1,516,868.08	1,516,868.08		1,513,022.00	1,513,022.00	-0.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		130,493.55	130,493.55		0.00	0.00	-100.0%

Woodland Joint Unified
Yolo County

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California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		454,181.30	454,181.30		438,268.00	438,268.00	-3.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		38,102.82	38,102.82		75,000.00	75,000.00	96.8%
All Other State Revenue	All Other	8590	31,236.26	32,330,807.83	32,362,044.09	10,000.00	10,756,437.00	10,766,437.00	-66.7%
TOTAL, OTHER STATE REVENUE			2,176,299.81	35,377,122.19	37,553,422.00	1,820,847.00	13,349,130.00	15,169,977.00	-59.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	182,226.20	0.00	182,226.20	135,383.00	0.00	135,383.00	-25.7%
Interest		8660	998,787.44	0.00	998,787.44	440,212.00	0.00	440,212.00	-55.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(517,707.00)	0.00	(517,707.00)	(440,212.00)	0.00	(440,212.00)	-15.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	760,602.00	760,602.00	0.00	200,000.00	200,000.00	-73.7%

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D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	28,418.75	0.00	28,418.75	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,048,589.79	1,189,488.22	2,238,078.01	500,774.00	390,595.00	891,369.00	-60.2%
Tuition		8710	0.00	104,862.71	104,862.71	0.00	200,000.00	200,000.00	90.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,780,437.15	4,780,437.15		3,831,668.00	3,831,668.00	-19.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,740,315.18	6,835,390.08	8,575,705.26	636,157.00	4,622,263.00	5,258,420.00	-38.7%
TOTAL, REVENUES			120,462,612.99	57,169,735.10	177,632,348.09	130,230,914.00	22,991,549.00	153,222,463.00	-13.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,564,459.61	10,338,655.79	45,903,115.40	37,150,027.38	6,614,785.00	43,764,812.38	-4.7%
Certificated Pupil Support Salaries		1200	2,137,284.78	3,018,128.68	5,155,413.46	2,284,011.00	2,591,554.00	4,875,565.00	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,553,989.57	805,759.24	5,359,748.81	4,818,462.00	657,413.00	5,475,875.00	2.2%
Other Certificated Salaries		1900	632,035.60	592,891.42	1,224,927.02	570,185.00	511,621.00	1,081,806.00	-11.7%
TOTAL, CERTIFICATED SALARIES			42,887,769.56	14,755,435.13	57,643,204.69	44,822,685.38	10,375,373.00	55,198,058.38	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	359,063.63	7,281,362.92	7,640,426.55	406,172.75	4,832,839.00	5,239,011.75	-31.4%
Classified Support Salaries		2200	4,134,742.56	3,521,222.02	7,655,964.58	4,291,633.00	3,312,516.00	7,604,149.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,873,720.91	207,007.98	2,080,728.89	2,360,003.00	233,484.00	2,593,487.00	24.6%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	5,035,843.46	1,252,435.35	6,288,278.81	5,499,467.06	643,450.00	6,142,917.06	-2.3%
Other Classified Salaries		2900	1,291,356.72	1,192,165.47	2,483,522.19	1,428,701.32	821,907.00	2,250,608.32	-9.4%
TOTAL, CLASSIFIED SALARIES			12,694,727.28	13,454,193.74	26,148,921.02	13,985,977.13	9,844,196.00	23,830,173.13	-8.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,512,325.66	7,126,904.81	14,639,230.47	8,311,805.60	6,823,576.00	15,135,381.60	3.4%
PERS		3201-3202	2,910,909.23	2,427,806.89	5,338,716.12	3,619,567.27	2,576,906.00	6,196,473.27	16.1%
OASDI/Medicare/Alternative		3301-3302	1,524,699.27	1,084,624.95	2,609,324.22	1,782,558.81	907,320.00	2,689,878.81	3.1%
Health and Welfare Benefits		3401-3402	4,718,676.80	1,999,282.16	6,717,958.96	4,563,227.00	1,647,179.00	6,210,406.00	-7.6%
Unemployment Insurance		3501-3502	282,027.05	136,508.85	418,535.90	302,091.07	103,970.00	406,061.07	-3.0%
Workers' Compensation		3601-3602	568,313.23	373,459.41	941,772.64	772,252.72	267,892.00	1,040,144.72	10.4%
OPEB, Allocated		3701-3702	333,538.62	0.00	333,538.62	438,895.00	0.00	438,895.00	31.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	202,784.39	49,551.97	252,336.36	179,613.00	22,432.00	202,045.00	-19.9%
TOTAL, EMPLOYEE BENEFITS			18,053,274.25	13,198,139.04	31,251,413.29	19,970,010.47	12,349,275.00	32,319,285.47	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,714,620.85	65,657.39	1,780,278.24	0.00	566,403.00	566,403.00	-68.2%
Books and Other Reference Materials		4200	39,701.95	182,513.00	222,214.95	16,506.26	12,285.00	28,791.26	-87.0%
Materials and Supplies		4300	2,891,939.25	2,222,496.99	5,114,436.24	1,505,437.64	6,907,282.00	8,412,719.64	64.5%
Noncapitalized Equipment		4400	676,647.64	716,350.36	1,392,998.00	551,775.00	82,810.00	634,585.00	-54.4%
Food		4700	0.00	770.00	770.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,322,909.69	3,187,787.74	8,510,697.43	2,073,718.90	7,568,780.00	9,642,498.90	13.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	155,383.40	2,876,731.57	3,032,114.97	164,707.00	1,409,508.00	1,574,215.00	-48.1%
Travel and Conferences		5200	253,543.47	335,941.27	589,484.74	244,484.53	170,453.00	414,937.53	-29.6%
Dues and Memberships		5300	63,932.25	6,835.00	70,767.25	48,445.00	1,843.00	50,288.00	-28.9%
Insurance		5400 - 5450	451,493.55	525.00	452,018.55	410,824.00	0.00	410,824.00	-9.1%
Operations and Housekeeping Services		5500	4,514,898.32	133,069.92	4,647,968.24	4,556,854.00	121,943.00	4,678,797.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	361,022.47	913,627.18	1,274,649.65	596,692.36	716,562.00	1,313,254.36	3.0%
Transfers of Direct Costs		5710	(100,837.62)	100,837.62	0.00	(94,091.25)	94,091.00	(.25)	New
Transfers of Direct Costs - Interfund		5750	(217,560.48)	0.00	(217,560.48)	(192,766.00)	0.00	(192,766.00)	-11.4%
Professional/Consulting Services and Operating Expenditures		5800	4,334,137.66	5,919,996.78	10,254,134.44	18,034,391.48	1,138,654.00	19,173,045.48	87.0%
Communications		5900	317,654.09	16,758.68	334,412.77	409,482.00	9,823.00	419,305.00	25.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,133,667.11	10,304,323.02	20,437,990.13	24,179,023.12	3,662,877.00	27,841,900.12	36.2%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	179,806.50	0.00	179,806.50	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	593,706.75	154,725.64	748,432.39	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	44,547.51	44,547.51	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			773,513.25	199,273.15	972,786.40	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	17,009.00	0.00	17,009.00	12,873.00	0.00	12,873.00	-24.3%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,937,718.00	1,937,718.00	1,524.00	2,554,813.00	2,556,337.00	31.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 000000
Form 01
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	240,667.17	4,053.21	244,720.38	257,512.00	2,750.00	260,262.00	6.4%
Other Debt Service - Principal		7439	1,074,328.42	35,697.79	1,110,026.21	998,489.00	37,001.00	1,035,490.00	-6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,332,004.59	1,977,469.00	3,309,473.59	1,270,398.00	2,594,564.00	3,864,962.00	16.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,491,407.03)	1,491,407.03	0.00	(707,618.00)	707,618.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(418,575.80)	0.00	(418,575.80)	(420,856.00)	0.00	(420,856.00)	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,909,982.83)	1,491,407.03	(418,575.80)	(1,128,474.00)	707,618.00	(420,856.00)	0.5%
TOTAL, EXPENDITURES			89,287,882.90	58,568,027.85	147,855,910.75	105,173,339.00	47,102,683.00	152,276,022.00	3.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,424,093.10)	17,424,093.10	0.00	(24,111,134.00)	24,111,134.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,424,093.10)	17,424,093.10	0.00	(24,111,134.00)	24,111,134.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,424,093.10)	17,424,093.10	0.00	(24,111,134.00)	24,111,134.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

57 72710 000000
Form 01
D8AA6UA3SS(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	116,545,998.00	275,611.66	116,821,609.66	127,773,910.00	0.00	127,773,910.00	9.4%
2) Federal Revenue		8100-8299	0.00	14,681,611.17	14,681,611.17	0.00	5,020,156.00	5,020,156.00	-65.8%
3) Other State Revenue		8300-8599	2,176,299.81	35,377,122.19	37,553,422.00	1,820,847.00	13,349,130.00	15,169,977.00	-59.6%
4) Other Local Revenue		8600-8799	1,740,315.18	6,835,390.08	8,575,705.26	636,157.00	4,622,263.00	5,258,420.00	-38.7%
5) TOTAL, REVENUES			120,462,612.99	57,169,735.10	177,632,348.09	130,230,914.00	22,991,549.00	153,222,463.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		52,515,386.56	33,235,985.07	85,751,371.63	65,299,505.94	26,737,948.00	92,037,453.94	7.3%
2) Instruction - Related Services	2000-2999		11,247,729.52	4,480,677.26	15,728,406.78	11,661,112.06	3,376,086.00	15,037,198.06	-4.4%
3) Pupil Services	3000-3999		5,759,852.26	11,610,478.77	17,370,331.03	6,005,203.00	9,016,908.00	15,022,111.00	-13.5%
4) Ancillary Services	4000-4999		912,438.27	41,395.00	953,833.27	984,332.00	55,154.00	1,039,486.00	9.0%
5) Community Services	5000-5999		157,250.14	14,465.72	171,715.86	95,810.00	17,692.00	113,502.00	-33.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,750,041.55	2,055,830.58	8,805,872.13	9,717,484.00	878,550.00	10,596,034.00	20.3%
8) Plant Services	8000-8999		10,613,180.01	5,151,726.45	15,764,906.46	10,139,494.00	4,425,781.00	14,565,275.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,332,004.59	1,977,469.00	3,309,473.59	1,270,398.00	2,594,564.00	3,864,962.00	16.8%
10) TOTAL, EXPENDITURES			89,287,882.90	58,568,027.85	147,855,910.75	105,173,339.00	47,102,683.00	152,276,022.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			31,174,730.09	(1,398,292.75)	29,776,437.34	25,057,575.00	(24,111,134.00)	946,441.00	-96.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,424,093.10)	17,424,093.10	0.00	(24,111,134.00)	24,111,134.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,424,093.10)	17,424,093.10	0.00	(24,111,134.00)	24,111,134.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			13,750,636.99	16,025,800.35	29,776,437.34	946,441.00	0.00	946,441.00	-96.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,905,199.76	10,371,196.85	41,276,396.61	44,655,836.75	26,396,997.20	71,052,833.95	72.1%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

57 72710 0000000
Form 01
D8AA6UA3SS(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,905,199.76	10,371,196.85	41,276,396.61	44,655,836.75	26,396,997.20	71,052,833.95	72.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,905,199.76	10,371,196.85	41,276,396.61	44,655,836.75	26,396,997.20	71,052,833.95	72.1%
2) Ending Balance, June 30 (E + F1e)			44,655,836.75	26,396,997.20	71,052,833.95	45,602,277.75	26,396,997.20	71,999,274.95	1.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	64,000.00	0.00	64,000.00	64,000.00	0.00	64,000.00	0.0%
Stores		9712	35,379.46	0.00	35,379.46	25,000.00	0.00	25,000.00	-29.3%
Prepaid Items		9713	44,643.44	0.00	44,643.44	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,396,997.20	26,396,997.20	0.00	26,396,997.20	26,396,997.20	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,329,559.00	0.00	14,329,559.00	14,329,559.00	0.00	14,329,559.00	0.0%
Supplemental and Concentration Carryover	0000	9780	8,807,210.00		8,807,210.00			0.00	
One-Time Discretionary Grant	0000	9780	1,990,069.00		1,990,069.00			0.00	
Donations and Grants	0000	9780	856,070.00		856,070.00			0.00	
One-Time Compensation Settlement	0000	9780	2,676,210.00		2,676,210.00			0.00	
Supplemental and Concentration Carryover	0000	9780			0.00	8,807,210.00		8,807,210.00	
One-Time Discretionary Grant	0000	9780			0.00	1,990,069.00		1,990,069.00	
Donations and Grants	0000	9780			0.00	856,070.00		856,070.00	
One-Time Compensation Settlements	0000	9780			0.00	2,676,210.00		2,676,210.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,435,677.00	0.00	4,435,677.00	4,568,280.66	0.00	4,568,280.66	3.0%
Unassigned/Unappropriated Amount		9790	25,746,577.85	0.00	25,746,577.85	26,615,438.09	0.00	26,615,438.09	3.4%

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 01
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	3,472,515.22	3,472,515.22
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	611,670.76	611,670.76
6230	California Clean Energy Jobs Act	308,454.00	308,454.00
6266	Educator Effectiveness, FY 2021-22	1,396,067.09	1,396,067.09
6300	Lottery: Instructional Materials	2,957,805.39	2,957,805.39
6500	Special Education	567,837.14	567,837.14
6546	Mental Health-Related Services	110,664.52	110,664.52
6547	Special Education Early Intervention Preschool Grant	49,857.88	49,857.88
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,136,606.50	5,136,606.50
7311	Classified School Employee Professional Development Block Grant	50,979.11	50,979.11
7412	A-G Access/Success Grant	177,669.00	177,669.00
7413	A-G Learning Loss Mitigation Grant	167,454.00	167,454.00
7425	Expanded Learning Opportunities (ELO) Grant	290,203.59	290,203.59
7435	Learning Recovery Emergency Block Grant	11,002,018.70	11,002,018.70
7810	Other Restricted State	38,839.19	38,839.19
9010	Other Restricted Local	58,355.11	58,355.11
Total, Restricted Balance		26,396,997.20	26,396,997.20

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,451.84	50,000.00	-59.2%
5) TOTAL, REVENUES			122,451.84	50,000.00	-59.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,327.00	40,000.00	107.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,327.00	50,000.00	107.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,124.84	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,124.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	543,298.17	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	543,298.17	New
d) Other Restatements		9795	440,173.33	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			440,173.33	543,298.17	23.4%
2) Ending Balance, June 30 (E + F1e)			543,298.17	543,298.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	543,298.17	543,298.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	543,298.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			543,298.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			543,298.17		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	122,451.84	50,000.00	-59.2%
TOTAL, REVENUES			122,451.84	50,000.00	-59.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	19,327.00	40,000.00	107.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,327.00	40,000.00	107.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	10,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	10,000.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,327.00	50,000.00	107.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,451.84	50,000.00	-59.2%
5) TOTAL, REVENUES			122,451.84	50,000.00	-59.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		19,327.00	50,000.00	158.7%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,327.00	50,000.00	158.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,124.84	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,124.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	543,298.17	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	543,298.17	New
d) Other Restatements		9795	440,173.33	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			440,173.33	543,298.17	23.4%
2) Ending Balance, June 30 (E + F1e)			543,298.17	543,298.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	543,298.17	543,298.17	0.0%
c) Committed					

Woodland Joint Unified
Yolo County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

57 72710 0000000
Form 08
D8AA6UA3SS(2022-23)

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 08
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	543,298.17	543,298.17
Total, Restricted Balance		543,298.17	543,298.17

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,103,721.11	2,421,355.00	15.1%
2) Federal Revenue		8100-8299	108,162.27	17,134.00	-84.2%
3) Other State Revenue		8300-8599	1,017,724.58	431,632.00	-57.6%
4) Other Local Revenue		8600-8799	20,290.06	7,144.00	-64.8%
5) TOTAL, REVENUES			3,249,898.02	2,877,265.00	-11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,226,668.39	1,208,495.00	-1.5%
2) Classified Salaries		2000-2999	328,115.30	200,673.00	-38.8%
3) Employee Benefits		3000-3999	554,581.39	620,957.00	12.0%
4) Books and Supplies		4000-4999	125,473.33	378,988.00	202.0%
5) Services and Other Operating Expenditures		5000-5999	266,741.85	238,639.00	-10.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	281,720.00	215,710.00	-23.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,065.25	13,803.00	-27.6%
9) TOTAL, EXPENDITURES			2,802,365.51	2,877,265.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			447,532.51	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			447,532.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,878.20	1,344,410.71	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,878.20	1,344,410.71	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,878.20	1,344,410.71	49.9%
2) Ending Balance, June 30 (E + F1e)			1,344,410.71	1,344,410.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	672,058.83	672,058.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	671,851.88	671,851.88	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,613,230.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,765.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	156,286.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	74,931.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,819,183.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	102,455.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	301,727.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	70,589.74		
6) TOTAL, LIABILITIES			474,772.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,344,410.71		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,186,706.00	1,104,196.00	-7.0%
Education Protection Account State Aid - Current Year		8012	155,155.00	513,791.00	231.1%
State Aid - Prior Years		8019	(39,944.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	801,804.11	803,368.00	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,103,721.11	2,421,355.00	15.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	41,205.04	17,134.00	-58.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	66,957.23	0.00	-100.0%
TOTAL, FEDERAL REVENUE			108,162.27	17,134.00	-84.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,629.00	3,629.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	61,590.13	45,263.00	-26.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	952,505.45	382,740.00	-59.8%
TOTAL, OTHER STATE REVENUE			1,017,724.58	431,632.00	-57.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,528.60	10,564.00	-39.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	996.00	(3,420.00)	-443.4%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,765.48	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,290.06	7,144.00	-64.8%
TOTAL, REVENUES			3,249,898.02	2,877,265.00	-11.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,077,880.92	1,076,830.00	-0.1%
Certificated Pupil Support Salaries		1200	22,090.51	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,696.96	131,665.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,226,668.39	1,208,495.00	-1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	121,195.37	14,573.00	-88.0%
Classified Support Salaries		2200	83,558.44	68,608.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,576.48	46,453.00	1.9%
Other Classified Salaries		2900	97,785.01	71,039.00	-27.4%
TOTAL, CLASSIFIED SALARIES			328,115.30	200,673.00	-38.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	327,770.19	400,574.00	22.2%
PERS		3201-3202	57,062.62	53,353.00	-6.5%
OASDI/Medicare/Alternative		3301-3302	36,715.27	32,837.00	-10.6%
Health and Welfare Benefits		3401-3402	104,933.36	108,550.00	3.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	7,604.65	7,035.00	-7.5%
Workers' Compensation		3601-3602	20,495.30	18,608.00	-9.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			554,581.39	620,957.00	12.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,865.22	12,796.00	62.7%
Books and Other Reference Materials		4200	3,867.30	15,600.00	303.4%
Materials and Supplies		4300	68,261.80	323,444.00	373.8%
Noncapitalized Equipment		4400	45,479.01	27,148.00	-40.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			125,473.33	378,988.00	202.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,306.15	2,850.00	-46.3%
Dues and Memberships		5300	3,454.50	3,700.00	7.1%
Insurance		5400-5450	13,995.00	8,721.00	-37.7%
Operations and Housekeeping Services		5500	70,528.97	99,237.00	40.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	765.43	1,000.00	30.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,902.97	72,422.00	-13.7%
Professional/Consulting Services and Operating Expenditures		5800	85,453.30	44,360.00	-48.1%
Communications		5900	3,335.53	6,349.00	90.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,741.85	238,639.00	-10.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	281,720.00	215,710.00	-23.4%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			281,720.00	215,710.00	-23.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	19,065.25	13,803.00	-27.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,065.25	13,803.00	-27.6%
TOTAL, EXPENDITURES			2,802,365.51	2,877,265.00	2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,103,721.11	2,421,355.00	15.1%
2) Federal Revenue		8100-8299	108,162.27	17,134.00	-84.2%
3) Other State Revenue		8300-8599	1,017,724.58	431,632.00	-57.6%
4) Other Local Revenue		8600-8799	20,290.06	7,144.00	-64.8%
5) TOTAL, REVENUES			3,249,898.02	2,877,265.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,899,533.23	2,005,791.00	5.6%
2) Instruction - Related Services	2000-2999		308,375.68	361,659.00	17.3%
3) Pupil Services	3000-3999		120,209.36	67,825.00	-43.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		33,114.23	22,524.00	-32.0%
8) Plant Services	8000-8999		158,413.01	203,756.00	27.8%
9) Other Outgo	9000-9999	Except 7600-7699	281,720.00	215,710.00	-23.4%
10) TOTAL, EXPENDITURES			2,802,365.51	2,877,265.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			447,532.51	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					
			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			447,532.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,878.20	1,344,410.71	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,878.20	1,344,410.71	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,878.20	1,344,410.71	49.9%
2) Ending Balance, June 30 (E + F1e)					
			1,344,410.71	1,344,410.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	672,058.83	672,058.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	671,851.88	671,851.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Charter Schools Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 000000
Form 09
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunitles Program	126,207.28	126,207.28
6230	California Clean Energy Jobs Act	62,870.10	62,870.10
6266	Educator Effectiveness, FY 2021-22	31,361.27	31,361.27
6300	Lottery: Instructional Materials	102,362.09	102,362.09
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	123,894.82	123,894.82
7311	Classified School Employee Professional Dev elopment Block Grant	1,174.63	1,174.63
7425	Expanded Learning Opportunities (ELO) Grant	7,224.40	7,224.40
7435	Learning Recovery Emergency Block Grant	216,964.24	216,964.24
Total, Restricted Balance		672,058.83	672,058.83

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	191,400.00	191,400.00	0.0%
3) Other State Revenue		8300-8599	1,384,249.00	1,379,443.00	-0.3%
4) Other Local Revenue		8600-8799	85,873.15	82,102.00	-4.4%
5) TOTAL, REVENUES			1,754,197.15	1,745,620.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	742,676.05	752,713.00	1.4%
2) Classified Salaries		2000-2999	328,370.13	355,590.00	8.3%
3) Employee Benefits		3000-3999	351,121.57	291,869.00	-16.9%
4) Books and Supplies		4000-4999	35,957.77	75,307.00	109.4%
5) Services and Other Operating Expenditures		5000-5999	329,154.48	205,847.00	-37.5%
6) Capital Outlay		6000-6999	18,223.38	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	72,853.98	64,294.00	-11.7%
9) TOTAL, EXPENDITURES			1,878,357.36	1,745,620.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,160.21)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,160.21)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,367,877.21	2,243,717.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,367,877.21	2,243,717.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,367,877.21	2,243,717.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			2,243,717.00	2,243,717.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	570,747.23	582,288.23	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,672,969.77	1,661,428.77	-0.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,947,115.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(53,004.00)		
b) in Banks		9120	300.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	461,226.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,355,637.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	38,940.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	72,980.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			111,920.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,243,717.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	92,675.00	92,675.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,675.00	92,675.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	191,400.00	191,400.00	0.0%
TOTAL, FEDERAL REVENUE			191,400.00	191,400.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,353,628.00	1,350,182.00	-0.3%
All Other State Revenue	All Other	8590	30,621.00	29,261.00	-4.4%
TOTAL, OTHER STATE REVENUE			1,384,249.00	1,379,443.00	-0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	39,149.15	25,352.00	-35.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,062.00	(5,352.00)	-175.8%
Fees and Contracts					
Adult Education Fees		8671	39,662.00	62,102.00	56.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,873.15	82,102.00	-4.4%
TOTAL, REVENUES			1,754,197.15	1,745,620.00	-0.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	553,563.70	556,839.00	0.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	189,112.35	195,874.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			742,676.05	752,713.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	5,786.00	New
Classified Support Salaries		2200	51,484.96	49,266.00	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	276,885.17	300,538.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			328,370.13	355,590.00	8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	153,497.03	66,673.00	-56.6%
PERS		3201-3202	73,705.33	91,475.00	24.1%
OASDI/Medicare/Alternative		3301-3302	37,104.77	73,524.00	98.2%
Health and Welfare Benefits		3401-3402	57,818.32	30,575.00	-47.1%
Unemployment Insurance		3501-3502	5,338.54	5,568.00	4.3%
Workers' Compensation		3601-3602	14,297.58	14,693.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,360.00	9,361.00	0.0%
TOTAL, EMPLOYEE BENEFITS			351,121.57	291,869.00	-16.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,140.00	New
Books and Other Reference Materials		4200	1,509.23	5,550.00	267.7%
Materials and Supplies		4300	20,488.01	57,199.00	179.2%
Noncapitalized Equipment		4400	13,960.53	11,418.00	-18.2%
TOTAL, BOOKS AND SUPPLIES			35,957.77	75,307.00	109.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,786.63	8,050.00	-8.4%
Dues and Memberships		5300	1,425.00	1,711.00	20.1%
Insurance		5400-5450	5,987.28	24,208.00	304.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,337.08	5,000.00	273.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,657.26	20,462.00	111.9%
Professional/Consulting Services and Operating Expenditures		5800	300,173.94	136,866.00	-54.4%
Communications		5900	1,787.29	9,550.00	434.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			329,154.48	205,847.00	-37.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,223.38	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,223.38	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	72,853.98	64,294.00	-11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,853.98	64,294.00	-11.7%
TOTAL, EXPENDITURES			1,878,357.36	1,745,620.00	-7.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	191,400.00	191,400.00	0.0%
3) Other State Revenue		8300-8599	1,384,249.00	1,379,443.00	-0.3%
4) Other Local Revenue		8600-8799	85,873.15	82,102.00	-4.4%
5) TOTAL, REVENUES			1,754,197.15	1,745,620.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		860,283.34	734,244.00	-14.7%
2) Instruction - Related Services	2000-2999		749,589.37	872,359.00	16.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		72,853.98	64,294.00	-11.7%
8) Plant Services	8000-8999		195,630.67	74,723.00	-61.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,878,357.36	1,745,620.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(124,160.21)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,160.21)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,367,877.21	2,243,717.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,367,877.21	2,243,717.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,367,877.21	2,243,717.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			2,243,717.00	2,243,717.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	570,747.23	582,288.23	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,672,969.77	1,661,428.77	-0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Adult Education Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 11
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for RCP or Adult Education	78,274.00	78,274.00
6391	Adult Education Program	492,473.23	504,014.23
Total, Restricted Balance		570,747.23	582,288.23

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	561,239.00	149,311.00	-73.4%
3) Other State Revenue		8300-8599	2,229,859.63	2,785,025.00	24.9%
4) Other Local Revenue		8600-8799	47,413.27	2,221.00	-95.3%
5) TOTAL, REVENUES			2,838,511.90	2,936,557.00	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	797,450.03	883,240.00	10.8%
2) Classified Salaries		2000-2999	395,354.33	407,613.00	3.1%
3) Employee Benefits		3000-3999	517,745.50	589,717.00	13.9%
4) Books and Supplies		4000-4999	150,015.59	406,297.00	170.8%
5) Services and Other Operating Expenditures		5000-5999	371,025.50	487,237.00	31.3%
6) Capital Outlay		6000-6999	43,266.04	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	143,539.89	160,232.00	11.6%
9) TOTAL, EXPENDITURES			2,418,396.88	2,934,336.00	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			420,115.02	2,221.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			420,115.02	2,221.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,659.87	771,774.89	119.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,659.87	771,774.89	119.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,659.87	771,774.89	119.5%
2) Ending Balance, June 30 (E + F1e)			771,774.89	773,995.89	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	709,868.97	712,089.97	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	61,905.92	61,905.92	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	537,378.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,945.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	567,491.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,091,924.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	68,990.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	144,217.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	106,941.53		
6) TOTAL, LIABILITIES			320,149.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			771,774.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	561,239.00	149,311.00	-73.4%
TOTAL, FEDERAL REVENUE			561,239.00	149,311.00	-73.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,151,142.10	2,696,734.00	25.4%
All Other State Revenue	All Other	8590	78,717.53	88,291.00	12.2%
TOTAL, OTHER STATE REVENUE			2,229,859.63	2,785,025.00	24.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	59,794.15	2,384.00	-96.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12,782.00)	(163.00)	-98.7%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	401.12	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,413.27	2,221.00	-95.3%
TOTAL, REVENUES			2,838,511.90	2,936,557.00	3.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	702,858.36	788,345.00	12.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,591.67	94,895.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			797,450.03	883,240.00	10.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	33,413.18	38,245.00	14.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	102,771.30	118,007.00	14.8%
Other Classified Salaries		2900	259,169.85	251,361.00	-3.0%
TOTAL, CLASSIFIED SALARIES			395,354.33	407,613.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,734.67	31,916.00	11.1%
PERS		3201-3202	249,354.51	300,409.00	20.5%
OASDI/Medicare/Alternative		3301-3302	78,254.96	92,737.00	18.5%
Health and Welfare Benefits		3401-3402	139,709.43	141,178.00	1.1%
Unemployment Insurance		3501-3502	5,934.87	6,446.00	8.6%
Workers' Compensation		3601-3602	15,757.06	17,031.00	8.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			517,745.50	589,717.00	13.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,000.55	14,937.00	-17.0%
Materials and Supplies		4300	105,524.19	372,629.00	253.1%
Noncapitalized Equipment		4400	26,490.85	18,731.00	-29.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,015.59	406,297.00	170.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	334,192.52	448,144.00	34.1%
Travel and Conferences		5200	11,790.80	14,059.00	19.2%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,797.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,744.73	6,773.00	0.4%
Professional/Consulting Services and Operating Expenditures		5800	16,324.57	14,664.00	-10.2%
Communications		5900	1,372.88	200.00	-85.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			371,025.50	487,237.00	31.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,266.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,266.04	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	143,539.89	160,232.00	11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			143,539.89	160,232.00	11.6%
TOTAL, EXPENDITURES			2,418,396.88	2,934,336.00	21.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	561,239.00	149,311.00	-73.4%
3) Other State Revenue		8300-8599	2,229,859.63	2,785,025.00	24.9%
4) Other Local Revenue		8600-8799	47,413.27	2,221.00	-95.3%
5) TOTAL, REVENUES			2,838,511.90	2,936,557.00	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,534,143.33	1,969,108.00	28.4%
2) Instruction - Related Services	2000-2999		277,176.58	306,077.00	10.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		370,492.94	448,144.00	21.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		143,539.89	160,232.00	11.6%
8) Plant Services	8000-8999		93,044.14	50,775.00	-45.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,418,396.88	2,934,336.00	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			420,115.02	2,221.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			420,115.02	2,221.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,659.87	771,774.89	119.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,659.87	771,774.89	119.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,659.87	771,774.89	119.5%
2) Ending Balance, June 30 (E + F1e)					
			771,774.89	773,995.89	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	709,868.97	712,089.97	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	61,905.92	61,905.92	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Child Development Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 12
DBAA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	51,585.58	51,585.58
5059	Child Development: ARP California State Preschool Program One-time Stipend	72,000.00	72,000.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	411,928.00	411,928.00
6130	Child Development: Center-Based Reserve Account	161,218.24	163,439.24
6145	Child Development: Facilities Renovation and Repair	10,203.48	10,203.48
9010	Other Restricted Local	2,933.67	2,933.67
Total, Restricted Balance		709,868.97	712,069.97

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,303,844.74	3,900,000.00	-9.4%
3) Other State Revenue		8300-8599	4,052,527.74	2,700,000.00	-33.4%
4) Other Local Revenue		8600-8799	250,471.44	117,266.00	-53.2%
5) TOTAL, REVENUES			8,606,843.92	6,717,266.00	-22.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,092,100.26	2,165,805.00	3.5%
3) Employee Benefits		3000-3999	954,969.37	1,041,831.00	9.1%
4) Books and Supplies		4000-4999	2,493,893.88	1,753,558.00	-29.7%
5) Services and Other Operating Expenditures		5000-5999	165,788.42	157,522.00	-5.0%
6) Capital Outlay		6000-6999	205,954.49	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	183,116.68	182,527.00	-0.3%
9) TOTAL, EXPENDITURES			6,095,823.10	5,301,243.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,511,020.82	1,416,023.00	-43.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,511,020.82	1,416,023.00	-43.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,334,073.11	3,845,093.93	188.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,073.11	3,845,093.93	188.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,073.11	3,845,093.93	188.2%
2) Ending Balance, June 30 (E + F1e)			3,845,093.93	5,261,116.93	36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	132,600.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,712,493.13	5,261,116.93	41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,051,689.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(71,593.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,006,233.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	770.00		
6) Stores		9320	132,600.80		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,119,700.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	85,473.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	183,319.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,814.00		
6) TOTAL, LIABILITIES			274,606.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,845,093.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,303,844.74	3,900,000.00	-9.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,303,844.74	3,900,000.00	-9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,052,527.74	2,700,000.00	-33.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,052,527.74	2,700,000.00	-33.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	257,224.55	150,000.00	-41.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,809.89	10,226.00	-53.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,563.00)	(43,030.00)	50.6%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	70.00	New
TOTAL, OTHER LOCAL REVENUE			250,471.44	117,266.00	-53.2%
TOTAL, REVENUES			8,606,843.92	6,717,266.00	-22.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,856,060.77	1,919,181.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	118,263.44	114,209.00	-3.4%
Clerical, Technical and Office Salaries		2400	117,776.05	132,415.00	12.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,092,100.26	2,165,805.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	469,758.24	550,855.00	17.3%
OASDI/Medicare/Alternative		3301-3302	146,599.69	168,334.00	14.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	290,672.05	273,865.00	-5.8%
Unemployment Insurance		3501-3502	10,429.40	10,821.00	3.8%
Workers' Compensation		3601-3602	28,149.99	28,596.00	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,360.00	9,360.00	0.0%
TOTAL, EMPLOYEE BENEFITS			954,969.37	1,041,831.00	9.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	201,424.98	164,287.00	-18.4%
Noncapitalized Equipment		4400	19,974.90	2,100.00	-89.5%
Food		4700	2,272,494.00	1,587,171.00	-30.2%
TOTAL, BOOKS AND SUPPLIES			2,493,893.88	1,753,558.00	-29.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,624.41	12,968.00	-26.4%
Dues and Memberships		5300	3,127.00	280.00	-91.0%
Insurance		5400-5450	721.00	451.00	-37.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,781.26	75,000.00	-16.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,719.52	4,580.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	47,502.56	61,385.00	29.2%
Communications		5900	2,312.67	2,858.00	23.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,788.42	157,522.00	-5.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	205,954.49	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			205,954.49	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	183,116.68	182,527.00	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			183,116.68	182,527.00	-0.3%
TOTAL, EXPENDITURES			6,095,823.10	5,301,243.00	-13.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,303,844.74	3,900,000.00	-9.4%
3) Other State Revenue		8300-8599	4,052,527.74	2,700,000.00	-33.4%
4) Other Local Revenue		8600-8799	250,471.44	117,266.00	-53.2%
5) TOTAL, REVENUES			8,606,843.92	6,717,266.00	-22.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,722,160.21	4,926,117.00	-13.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		183,116.68	182,527.00	-0.3%
8) Plant Services	8000-8999		190,546.21	192,599.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,095,823.10	5,301,243.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,511,020.82	1,416,023.00	-43.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,511,020.82	1,416,023.00	-43.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,334,073.11	3,845,093.93	188.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,073.11	3,845,093.93	188.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,073.11	3,845,093.93	188.2%
2) Ending Balance, June 30 (E + F1e)			3,845,093.93	5,261,116.93	36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	132,600.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,712,493.13	5,261,116.93	41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 13
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,355,405.39	3,904,029.19
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	294,342.70	294,342.70
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	2,176.14	2,176.14
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	7,270.90	7,270.90
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,053,298.00	1,053,298.00
Total, Restricted Balance		3,712,493.13	5,261,116.93

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	374,258.00	374,258.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,796.38	(11,067.00)	-162.2%
5) TOTAL, REVENUES			392,054.38	363,191.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	503,246.65	363,191.00	-27.8%
6) Capital Outlay		6000-6999	332,471.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			835,718.15	363,191.00	-56.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(443,663.77)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,663.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,594.24	84,930.47	-83.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,594.24	84,930.47	-83.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,594.24	84,930.47	-83.9%
2) Ending Balance, June 30 (E + F1e)			84,930.47	84,930.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	84,930.47	84,930.47	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	88,947.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,017.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			84,930.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			84,930.47		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	374,258.00	374,258.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			374,258.00	374,258.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,274.38	3,472.00	-52.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,522.00	(14,539.00)	-238.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,796.38	(11,067.00)	-162.2%
TOTAL, REVENUES			392,054.38	363,191.00	-7.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500,883.07	351,191.00	-29.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,363.58	12,000.00	407.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			503,246.65	363,191.00	-27.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	332,471.50	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			332,471.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			835,718.15	363,191.00	-56.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	374,258.00	374,258.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,796.38	(11,067.00)	-162.2%
5) TOTAL, REVENUES			392,054.38	363,191.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		835,718.15	363,191.00	-56.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			835,718.15	363,191.00	-56.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(443,663.77)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,663.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,594.24	84,930.47	-83.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,594.24	84,930.47	-83.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,594.24	84,930.47	-83.9%
2) Ending Balance, June 30 (E + F1e)					
			84,930.47	84,930.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	84,930.47	84,930.47	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,274.41	0.00	-100.0%
5) TOTAL, REVENUES			71,274.41	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,274.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,274.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,803,763.22	3,875,037.63	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,803,763.22	3,875,037.63	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,803,763.22	3,875,037.63	1.9%
2) Ending Balance, June 30 (E + F1e)			3,875,037.63	3,875,037.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,875,037.63	3,875,037.63	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,989,339.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(114,302.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,875,037.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,875,037.63		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	81,229.41	50,072.00	-38.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,955.00)	(50,072.00)	403.0%
TOTAL, OTHER LOCAL REVENUE			71,274.41	0.00	-100.0%
TOTAL, REVENUES			71,274.41	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,274.41	0.00	-100.0%
5) TOTAL, REVENUES			71,274.41	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,274.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,274.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,803,763.22	3,875,037.63	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,803,763.22	3,875,037.63	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,803,763.22	3,875,037.63	1.9%
2) Ending Balance, June 30 (E + F1e)			3,875,037.63	3,875,037.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,875,037.63	3,875,037.63	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 17
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(414,152.04)	0.00	-100.0%
5) TOTAL, REVENUES			(414,152.04)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	331,566.82	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			331,566.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(745,718.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,254,281.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	256,670.37	17,510,951.51	6,722.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			256,670.37	17,510,951.51	6,722.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			256,670.37	17,510,951.51	6,722.4%
2) Ending Balance, June 30 (E + F1e)			17,510,951.51	17,510,951.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,510,951.51	17,510,951.51	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,015,033.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(561,174.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	92,422.71		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,546,282.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,331.02		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			35,331.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			17,510,951.51		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	142,528.96	2,154.00	-98.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(556,681.00)	(2,154.00)	-99.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(414,152.04)	0.00	-100.0%
TOTAL, REVENUES			(414,152.04)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,331.02	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	296,235.80	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			331,566.82	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			331,566.82	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	18,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			18,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(414,152.04)	0.00	-100.0%
5) TOTAL, REVENUES			(414,152.04)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,331.02	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	296,235.80	0.00	-100.0%
10) TOTAL, EXPENDITURES			331,566.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(745,718.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,254,281.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	256,670.37	17,510,951.51	6,722.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			256,670.37	17,510,951.51	6,722.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			256,670.37	17,510,951.51	6,722.4%
2) Ending Balance, June 30 (E + F1e)			17,510,951.51	17,510,951.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,510,951.51	17,510,951.51	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Building Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 21
DBAA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,472,339.25	3,110,635.00	-30.4%
5) TOTAL, REVENUES			4,472,339.25	3,110,635.00	-30.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.82	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	318,185.82	367,884.00	15.6%
6) Capital Outlay		6000-6999	1,709,987.41	670,411.00	-60.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	293,337.52	294,263.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,366,521.57	1,332,558.00	-43.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,105,817.68	1,778,077.00	-15.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,105,817.68	1,778,077.00	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,938,110.04	13,550,827.72	13.5%
b) Audit Adjustments		9793	(493,100.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,445,010.04	13,550,827.72	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,445,010.04	13,550,827.72	18.4%
2) Ending Balance, June 30 (E + F1e)			13,550,827.72	15,328,904.72	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,394,405.44	15,172,482.44	13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	156,422.28	156,422.28	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	13,985,561.84		
		9111	(418,518.00)		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,567,043.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,216.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,216.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			13,550,827.72		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	432,320.73	339,941.00	-21.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	265,061.48	158,252.00	-40.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(71,632.34)	(338,525.00)	372.6%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,846,589.38	2,950,967.00	-23.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,472,339.25	3,110,635.00	-30.4%
TOTAL, REVENUES			4,472,339.25	3,110,635.00	-30.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	45,000.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			45,000.82	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,207.92	112,755.00	-16.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	112,536.00	88,529.00	-21.3%
Professional/Consulting Services and Operating Expenditures		5800	70,451.90	166,600.00	136.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,195.82	367,884.00	15.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,190,082.83	0.00	-100.0%
Buildings and Improvements of Buildings		6200	519,904.58	670,411.00	28.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,709,987.41	670,411.00	-60.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	98,337.52	94,263.00	-4.1%
Other Debt Service - Principal		7439	195,000.00	200,000.00	2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			293,337.52	294,263.00	0.3%
TOTAL, EXPENDITURES			2,366,521.57	1,332,558.00	-43.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,472,339.25	3,110,635.00	-30.4%
5) TOTAL, REVENUES			4,472,339.25	3,110,635.00	-30.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		220,110.65	90,129.00	-59.1%
8) Plant Services	8000-8999		1,853,073.40	948,166.00	-48.8%
9) Other Outgo	9000-9999	Except 7600-7699	293,337.52	294,263.00	0.3%
10) TOTAL, EXPENDITURES			2,366,521.57	1,332,558.00	-43.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,105,817.68	1,778,077.00	-15.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,105,817.68	1,778,077.00	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,938,110.04	13,550,827.72	13.5%
b) Audit Adjustments		9793	(493,100.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,445,010.04	13,550,827.72	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,445,010.04	13,550,827.72	18.4%
2) Ending Balance, June 30 (E + F1e)			13,550,827.72	15,328,904.72	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	13,394,405.44	15,172,482.44	13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	156,422.28	156,422.28	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 25
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	13,394,405.44	15,172,482.44
Total, Restricted Balance		13,394,405.44	15,172,482.44

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(51,527.03)	57,858.00	-212.3%
5) TOTAL, REVENUES			(51,527.03)	57,858.00	-212.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(.18)	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(.18)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,526.85)	57,858.00	-212.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,526.85)	57,858.00	-212.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,418,313.00	5,366,786.15	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,418,313.00	5,366,786.15	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,418,313.00	5,366,786.15	-1.0%
2) Ending Balance, June 30 (E + F1e)			5,366,786.15	5,424,644.15	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,366,786.15	5,424,644.15	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	5,525,090.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(158,304.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,366,786.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,366,786.15		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106,776.97	57,858.00	-45.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(158,304.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(51,527.03)	57,858.00	-212.3%
TOTAL, REVENUES			(51,527.03)	57,858.00	-212.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	(.18)	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(.18)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(.18)	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets					
		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs					
		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation					
		8971	0.00	0.00	0.0%
Proceeds from Leases					
		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds					
		8973	0.00	0.00	0.0%
Proceeds from SBITAs					
		8974	0.00	0.00	0.0%
All Other Financing Sources					
		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

57 72710 0000000
Form 35
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(51,527.03)	57,858.00	-212.3%
5) TOTAL, REVENUES			(51,527.03)	57,858.00	-212.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		(.18)	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(.18)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,526.85)	57,858.00	-212.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,526.85)	57,858.00	-212.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,418,313.00	5,366,786.15	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,418,313.00	5,366,786.15	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,418,313.00	5,366,786.15	-1.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			5,366,786.15	5,424,644.15	1.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,366,786.15	5,424,644.15	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,584.17	0.00	-100.0%
5) TOTAL, REVENUES			5,584.17	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,584.17	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,584.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	298,061.78	303,645.95	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,061.78	303,645.95	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,061.78	303,645.95	1.9%
2) Ending Balance, June 30 (E + F1e)			303,645.95	303,645.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	303,645.95	303,645.95	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	312,602.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,957.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			303,645.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			303,645.95		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,365.17	3,922.00	-38.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(781.00)	(3,922.00)	402.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,584.17	0.00	-100.0%
TOTAL, REVENUES			5,584.17	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,584.17	0.00	-100.0%
5) TOTAL, REVENUES			5,584.17	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,584.17	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,584.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	298,061.78	303,645.95	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,061.78	303,645.95	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,061.78	303,645.95	1.9%
2) Ending Balance, June 30 (E + F1e)			303,645.95	303,645.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	303,645.95	303,645.95	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,341.16	11,955.58	-3.1%
4) Other Local Revenue		8600-8799	2,276,301.64	1,872,323.46	-17.7%
5) TOTAL, REVENUES			2,288,642.80	1,884,279.04	-17.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,646,294.20	2,741,861.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,646,294.20	2,741,861.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(357,651.40)	(857,581.96)	139.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,265,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,265,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			907,348.60	(857,581.96)	-194.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,537,868.52	3,445,217.12	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,537,868.52	3,445,217.12	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,537,868.52	3,445,217.12	35.8%
2) Ending Balance, June 30 (E + F1e)			3,445,217.12	2,587,635.16	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,445,217.12	2,587,635.16	-24.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,445,217.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,445,217.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,445,217.12		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	12,341.16	11,955.58	-3.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,341.16	11,955.58	-3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,096,559.87	1,753,336.70	-16.4%
Unsecured Roll		8612	119,046.08	115,086.91	-3.3%
Prior Years' Taxes		8613	1,156.83	0.00	-100.0%
Supplemental Taxes		8614	32,063.67	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	27,475.19	3,899.85	-85.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,276,301.64	1,872,323.46	-17.7%
TOTAL, REVENUES			2,288,642.80	1,884,279.04	-17.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	95,294.20	63,861.00	-33.0%
Other Debt Service - Principal		7439	2,551,000.00	2,678,000.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,646,294.20	2,741,861.00	3.6%
TOTAL, EXPENDITURES			2,646,294.20	2,741,861.00	3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,265,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,265,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,265,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,341.16	11,955.58	-3.1%
4) Other Local Revenue		8600-8799	2,276,301.64	1,872,323.46	-17.7%
5) TOTAL, REVENUES			2,288,642.80	1,884,279.04	-17.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,646,294.20	2,741,861.00	3.6%
10) TOTAL, EXPENDITURES			2,646,294.20	2,741,861.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(357,651.40)	(857,581.96)	139.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,265,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,265,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			907,348.60	(857,581.96)	-194.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,537,868.52	3,445,217.12	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,537,868.52	3,445,217.12	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,537,868.52	3,445,217.12	35.8%
2) Ending Balance, June 30 (E + F1e)			3,445,217.12	2,587,635.16	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,445,217.12	2,587,635.16	-24.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 51
D8AA6UA3SS(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,738.96	0.00	-100.0%
5) TOTAL, REVENUES			20,738.96	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,336.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,336.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,402.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8960-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			11,402.96	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,610.83	60,013.79	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,610.83	60,013.79	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,610.83	60,013.79	23.5%
2) Ending Net Position, June 30 (E + F1e)			60,013.79	60,013.79	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	60,013.79	60,013.79	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	50,533.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,413.00)		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,893.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			60,013.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			60,013.79		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,061.02	658.00	-38.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(79.00)	(658.00)	732.9%
Other Local Revenue					
All Other Local Revenue		8699	19,756.94	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			20,738.96	0.00	-100.0%
TOTAL, REVENUES			20,738.96	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9,336.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,336.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			9,336.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Object

57 72710 0000000
Form 73
D8AA6UA3SS(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,738.96	0.00	-100.0%
5) TOTAL, REVENUES			20,738.96	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		9,336.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,336.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,402.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			11,402.96	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,610.83	60,013.79	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,610.83	60,013.79	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,610.83	60,013.79	23.5%
2) Ending Net Position, June 30 (E + F1e)			60,013.79	60,013.79	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	60,013.79	60,013.79	0.0%

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	7,222,874.00	0.00	7,222,874.00			7,222,874.00
Work in Progress		0.00	0.00			0.00
Total capital assets not being depreciated	7,222,874.00	0.00	7,222,874.00	0.00	0.00	7,222,874.00
Capital assets being depreciated:						
Land Improvements	6,043,107.00		6,043,107.00	1,190,083.00		7,233,190.00
Buildings	158,824,270.00		158,824,270.00	1,543,506.00		160,367,776.00
Equipment	16,475,648.00		16,475,648.00	1,042,200.00		17,517,848.00
Total capital assets being depreciated	181,343,025.00	0.00	181,343,025.00	3,775,789.00	0.00	185,118,814.00
Accumulated Depreciation for:						
Land Improvements	(4,222,157.00)		(4,222,157.00)		208,665.00	(4,430,822.00)
Buildings	(73,138,885.00)		(73,138,885.00)		4,250,318.00	(77,389,203.00)
Equipment	(10,992,820.00)		(10,992,820.00)		703,279.00	(11,696,099.00)
Total accumulated depreciation	(88,353,862.00)	0.00	(88,353,862.00)	0.00	5,162,262.00	(93,516,124.00)
Total capital assets being depreciated, net excluding lease and subscription assets	92,989,163.00	0.00	92,989,163.00	3,775,789.00	5,162,262.00	91,602,690.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	100,212,037.00	0.00	100,212,037.00	3,775,789.00	5,162,262.00	98,825,564.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

57 72710 0000000
Form CEA
D8AA6UA3SS(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	57,643,204.69	301	0.00	303	57,643,204.69	305	165,721.83	663,581.83	307	56,979,622.86	309
2000 - Classified Salaries	26,148,921.02	311	240,649.43	313	25,908,271.59	315	3,580,248.62	4,298,747.00	317	21,609,524.59	319
3000 - Employee Benefits	31,251,413.29	321	376,883.97	323	30,874,529.32	325	1,248,348.93	2,633,953.74	327	28,240,575.58	329
4000 - Books, Supplies Equip Replace. (6500)	8,555,244.94	331	6,897.76	333	8,548,347.18	335	895,240.60	1,765,979.72	337	6,782,367.46	339
5000 - Services . . . & 7300 - Indirect Costs	20,019,414.33	341	55,991.00	343	19,963,423.33	345	660,369.82	1,437,234.66	347	18,526,188.67	349
TOTAL					142,937,776.11	365	TOTAL		132,138,279.16	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

57 72710 0000000
Form CEA
D8AA6UA3SS(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	72,676,052.98	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	844,858.31	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS.	72,676,052.98	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	132,138,279.16	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

The reduction in column 4B is related to various restricted and one-time resources expended in 4xxx-5xxx and not in teacher compensation.

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	ESSA: TITLE I, PART A	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAs PRV6 FF	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)	CARES ACT ESSER II LA FF	ARPESSER III LA FF	ESSER III LEARNING LOSS MITIGATION	Expanded Learning Opportunities (ELO) Grant ESSER II	EXPANED LEARNING OPPORTUNITIES ELO GEER II	EXPANED LEARNING OPPORTUNITIES ELO GEER II
FEDERAL CATALOG NUMBER	84.010	84.01	84.425	84.425	84-425	84.425U	84.425	84.425	84.425
PCA NUMBER	14329	15438	15536	15547	15559	10155	15618	15619	15620
RESOURCE CODE	3010	3182	3210	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	410	500/200	500	321/500	500	500	500	500	500/200
AWARD									
1. Prior Year Carryover	1,509,001.44	338,969.30	189,418.24	5,808,213.18	8,926,077.12	3,106,601.23	845,826.66	220,707.00	510,934.52
2. a. Current Year Award	2,212,513.00	356,701.00							
b. Transferability (NCLB)	-		-	-					
c. Other Adjustments	-	(23,173.47)	-	-	4,472.48	1,118.12			14,083.00
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	2,212,513.00	333,527.53	-	-	4,472.48	1,118.12			14,083.00
3. Required Matching Funds/Other	-	-	-	-					
4. Total Available Award (sum lines 1,2d, & 3)	3,721,514.44	672,496.83	189,418.24	5,808,213.18	8,930,549.60	3,107,719.35	845,826.66	220,707.00	525,017.52
REVENUES									
5. Revenue Deferred from Prior Yr	1,044,886.71	-	-	-		385,583.43	129,989.66	56,416.00	44,292.52
6. Cash Received in Current Year	1,049,548.00	249,358.07	(422,252.52)	2,121,694.18	3,458,356.29	1,160,397.60	424,310.00	41,400.00	155,190.00
7. Contributed Matching Funds	-	-	-	-					
8. Total Available (sum lines 5, 6, 7)	2,094,434.71	249,358.07	(422,252.52)	2,121,694.18	3,458,356.29	1,545,981.03	554,299.66	97,816.00	199,482.52
EXPENDITURES									
9. Donor-Authorized Expenditures	3,275,326.88	138,078.33	189,418.24	2,768,010.86	1,959,375.48	2,251,756.16	820,638.16	135,720.22	-
10. Non-Donor Authorized Expenditures	-	-	-	-					
11. Total Expenditures (lines 9 & 10)	3,275,326.88	138,078.33	189,418.24	2,768,010.86	1,959,375.48	2,251,756.16	820,638.16	135,720.22	-
12. Amounts Included in Line 6 above for Prior	-	-	-	-					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,180,892.17)	111,279.74	(611,670.76)	(646,316.68)	1,498,980.81	(705,775.13)	(266,338.50)	(37,904.22)	199,482.52
a. Deferred Revenue	-	111,279.74	-	-	1,498,980.81	-	-	-	199,482.52
b. Accounts Payable	-	-	-	-					
c. Accounts Receivable	1,180,892.17	-	611,670.76	646,316.68	-	705,775.13	266,338.50	37,904.22	-
14. Unused Grant Award Calculation (line 4	446,187.56	534,418.50	-	3,040,202.32	6,971,174.12	855,963.19	25,188.50	84,986.78	525,017.52
15. If carryover is allowed, enter line 14 amount	446,187.56	534,418.50	-	3,040,202.32	6,971,174.12	855,963.19	25,188.50	84,986.78	525,017.52
16. Reconciliation of Revenue (line 5 plus line 6	3,275,326.88	138,078.33	189,418.24	2,768,010.86	1,959,375.48	2,251,756.16	820,638.16	135,720.22	-

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

EXPANDED LEARNING OPPORTUNITIES ELO ESSER III	ESSER III ASEs	SE:ARP IDEA PART B SEC 611	SE:ARP IDEA PART B SEC 611 - PRIVATE SCHOOLS	SE:ARP IDEA PART B SEC 619	SE: IDEA BASIC PART B SEC 611	SE: IDEA BASIC PART B SEC 611 PRIVATE SCH ISP	SE: IDEA PRESCHOOL PART B SEC 619	SP ED-IDEA MENTAL HEALTH	SE: IDEA PRE STAFF DEV PART B SEC 619	Sp Ed: IDEA QUALITY ASSURANCE & FOUSED MONITORING	VOC & APPLIED SECONDARY
84.425	84.425	84.027	84.027	84.173	84.027	84.027	84.173	84.027A	84.173A	84.027A	84.048
15621	15652	15638	10169	15639	13379	10115	13430	15197	13431	13693	14894
3219	3225	3305	3306	3308	3310	3311	3315	3327	3345	3386	3550
8290	8290	8182	8182	8182	8181	8181	8182	8182	8182	8182	8290
500	410	520	520	520	310	520	310	520	310	400	400
1,074,119.42	-	-	-	40,762.00	-	-	-	-	-	-	-
-	510,000.00	-	-	-	1,859,011.00	45,987.00	61,608.00	102,221.00	739.00	-	82,630.00
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	510,000.00	-	-	-	1,859,011.00	45,987.00	61,608.00	102,221.00	739.00	-	82,630.00
-	-	-	-	-	-	-	-	-	-	-	-
1,074,119.42	510,000.00	-	-	40,762.00	1,859,011.00	45,987.00	61,608.00	102,221.00	739.00	-	82,630.00
269,708.42	-	-	-	-	-	-	-	-	-	-	-
24,789.00	408,000.00	(388,773.00)	(8,353.00)	-	221,251.12	1,584.56	48,113.00	-	706.00	(20,000.00)	38,934.14
-	-	-	-	-	-	-	-	-	-	-	-
294,497.42	408,000.00	(388,773.00)	(8,353.00)	-	221,251.12	1,584.56	48,113.00	-	706.00	(20,000.00)	38,934.14
2,393.40	72,980.38	-	35,961.20	40,762.00	1,859,011.00	45,987.00	61,608.00	102,221.00	-	-	54,525.86
-	-	-	-	-	3,216,937.49	-	53,409.65	-	-	-	-
2,393.40	72,980.38	-	35,961.20	40,762.00	5,075,948.49	45,987.00	115,017.65	102,221.00	-	-	54,525.86
-	-	-	-	-	-	-	-	-	-	-	-
292,104.02	335,019.62	(388,773.00)	(44,314.20)	(40,762.00)	(1,637,759.88)	(44,402.44)	(13,495.00)	(102,221.00)	706.00	(20,000.00)	(15,591.72)
292,104.02	335,019.62	-	-	-	-	-	-	-	706.00	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	388,773.00	8,353.00	40,762.00	1,637,759.88	44,402.44	13,495.00	102,221.00	-	20,000.00	15,591.72
1,071,726.02	437,019.62	-	(35,961.20)	-	-	-	-	-	739.00	-	28,104.14
1,071,726.02	437,019.62	-	-	-	-	-	-	-	739.00	-	-
2,393.40	72,980.38	-	-	40,762.00	1,859,011.00	45,987.00	61,608.00	102,221.00	-	-	54,525.86

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

TITLE II IMPRV TEACHER QUALITY	ESSA: TITLE IV, PART A, STUDENT SUPPORT & ACADEMIC ENRICHMENT GRANT	NCLB: TITLE III IMMIGRANT	NCLB: TITLE III LEP	ARP HCY HOMELESS II COVID 19 LA FF	ESSA: TITLE I, PART A	ESSER III: ELEM/SECON EMER RELIEF	CARES LEARNIN LOSS COVID TBL SB 98 24/20 110 LA FF	ELO GRANT ESSER II: STATE RESERVE	ELO GRANT: GEER II	ELO GRANT: ESSER III STATE RES EMER NEEDS
84.357	84.424	84.365	84.365	84.425	84.010	84.425	84.425C	84.425	84.425	84.425
14341	15396	15146	14346	155566	14329	15559	15517	15618	15619	15620
4035	4127	4201	4203	5634	3010	3213	3215	3216	3217	3218
8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
410	410	420	420	540/410	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09
221,550.15	115,663.10	6,497.28	167,224.32	60,744.67	20,381.04	-	6,476.76	21,603.00	4,958.00	14,083.00
301,101.00	182,215.00	-	281,225.00	-	20,824.00	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
301,101.00	182,215.00	-	281,225.00	-	20,824.00	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
522,651.15	297,878.10	6,497.28	448,449.32	60,744.67	41,205.04	-	6,476.76	21,603.00	4,958.00	14,083.00
-	-	-	-	15,021.67	523.92	-	6,476.76	-	-	-
440,938.01	282,967.37	12,126.53	399,853.38	1,360.00	19,858.00	(4,500.00)	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
440,938.01	282,967.37	12,126.53	399,853.38	16,381.67	20,381.92	(4,500.00)	6,476.76	-	-	-
315,477.82	235,959.47	6,482.92	343,876.48	2,001.51	41,205.04	-	6,476.76	21,603.00	4,958.00	13,049.76
-	-	-	-	-	-	-	-	-	-	-
315,477.82	235,959.47	6,482.92	343,876.48	2,001.51	41,205.04	-	6,476.76	21,603.00	4,958.00	13,049.76
-	-	-	-	-	-	-	-	-	-	-
125,460.19	47,007.90	5,643.61	55,976.90	14,380.16	(20,823.12)	(4,500.00)	-	(21,603.00)	(4,958.00)	(13,049.76)
125,460.19	47,007.90	5,643.61	55,976.90	14,380.16	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	20,823.12	4,500.00	-	21,603.00	4,958.00	13,049.76
207,173.33	61,918.63	14.36	104,572.84	58,743.16	-	-	-	-	-	1,033.24
207,173.33	61,918.63	14.36	104,572.84	58,743.16	-	-	-	-	-	1,033.24
315,477.82	235,959.47	6,482.92	343,876.48	2,001.51	41,205.04	-	6,476.76	21,603.00	4,958.00	13,049.76

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

ELO GRANT: ESSER III STATE RES LEARNING LOSS	ADULT ED: ABE & ESL	ADULT ED: GED SERVICES	CHILD DEV:	CHILD DEV PROGRAMS	CHILD DEV PROGRAMS	PANDEMIC ELECTRONIC BENEFIT LOCAL ADMISTRATIVE GRANT	Total
84.425	84.002A	84.002A	93.596/575			10.649	
15621	14508	13978	13609			15644	
3219	3905	3913	5025/ALL TYPES	5161	5162	5810	
8290	8290	8290	8290	8290	8290	8290	
FUND 09	FUND 11	FUND 11	FUND 12	FUND 12	FUND 12	FUND 13	
24,276.00	-	-	-	-	-	5,814.00	23,239,901.43
-	66,620.00	124,780.00	149,311.00	3,592.00	84,750.00	-	6,445,828.00
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(3,499.87)
-	66,620.00	124,780.00	149,311.00	3,592.00	84,750.00	-	6,442,328.13
-	-	-	-	-	-	-	-
24,276.00	66,620.00	124,780.00	149,311.00	3,592.00	84,750.00	5,814.00	29,682,229.56
-	-	-	-	-	9,330.00	5,814.00	1,968,043.09
-	54,988.00	218.99	99,899.98	3,592.00	36,697.00	-	9,912,252.70
-	-	-	-	-	-	-	-
-	54,988.00	218.99	99,899.98	3,592.00	46,027.00	5,814.00	11,880,295.79
20,869.71	66,620.00	124,780.00	149,311.00	-	-	-	15,166,445.64
-	-	-	-	-	-	-	3,270,347.14
20,869.71	66,620.00	124,780.00	149,311.00	-	-	-	18,436,792.78
-	-	-	-	-	-	-	-
(20,869.71)	(11,632.00)	(124,561.01)	(49,411.02)	3,592.00	46,027.00	5,814.00	(3,286,149.85)
-	-	-	-	3,592.00	46,027.00	5,814.00	2,741,474.47
-	-	-	-	-	-	-	125,896,289.01
20,869.71	11,632.00	124,561.01	49,411.02	-	-	-	5,991,663.12
3,406.29	-	-	-	3,592.00	84,750.00	5,814.00	14,515,783.92
3,406.29	-	-	-	-	-	5,814.00	14,435,298.98
20,869.71	66,620.00	124,780.00	149,311.00	-	-	-	15,130,484.44

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	ASES	UPK PLANNG & IMPLEMENTATIO N AB130	TEACHER INCENTIVE NAT'L BRD CRT TBL AB 130 CH44	CA PARTNERSHIP ACADEMY	CAREER TECHNICAL EDUCATION INCENTIVE GRANT	STRONG WORKFORCE PROGRAM	WORKABILITY	TOBACCO USE PREVENTION EDUCATION	TUPE: HEALTH DISPARITIES GRANT
PCA NUMBER	23939	25593	25572	25220	25306	10143	23011		24240
RESOURCE CODE	6010	6053	6271	6385	6387	6388	6520	6690	6695
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	410	420	410	415	500	500	520	520	540
AWARD									
1. Prior Year Carryover	147,734.45	141,931.74	5,000.00	-	539,360.41	1,360,409.20	-	2,689.56	140,392.00
2. a. Current Year Award	1,513,022.00	454,113.00	5,000.00	-	486,965.00	-	134,695.00	-	-
b. Transferability (NCLB)	-	-	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	1,513,022.00	454,113.00	5,000.00	-	486,965.00	-	134,695.00	-	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	1,660,756.45	596,044.74	10,000.00	-	1,026,325.41	1,360,409.20	134,695.00	2,689.56	140,392.00
REVENUES									
5. Revenue Deferred from Prior Yr	-	141,931.74	-	19,054.15	193,533.73	469,361.64	-	2,317.31	-
6. Cash Received in Current Year	1,463,562.47	457,999.00	5,000.00	-	952,073.80	373,929.00	72,321.43	-	70,196.00
7. Contributed Matching Funds	-	-	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,463,562.47	599,930.74	5,000.00	19,054.15	1,145,607.53	843,290.64	72,321.43	2,317.31	70,196.00
EXPENDITURES									
9. Donor-Authorized Expenditures	1,516,868.08	90,847.45	5,576.05	-	454,181.30	690,846.53	134,695.00	1,147.47	129,346.08
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	14,844.86	-	-
11. Total Expenditures (lines 9 & 10)	1,516,868.08	90,847.45	5,576.05	-	454,181.30	690,846.53	149,539.86	1,147.47	129,346.08
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	(53,305.61)	509,083.29	(576.05)	19,054.15	691,426.23	152,444.11	(62,373.57)	1,169.84	(59,150.08)
a. Deferred Revenue	-	509,083.29	-	-	691,426.23	-	-	1,169.84	-
b. Accounts Payable	-	-	-	19,054.15	-	152,444.11	-	-	-
c. Accounts Receivable	54,416.91	-	576.05	-	-	-	62,373.57	-	59,150.08
14. Unused Grant Award Calculation (line 4	143,888.37	505,197.29	4,423.95	-	572,144.11	669,562.67	-	1,542.09	11,045.92
15. If carryover is allowed, enter line 14	142,777.07	505,197.29	4,423.95	-	572,144.11	401,457.84	-	1,542.09	-
16. Reconciliation of Revenue (line 5 plus line 6	1,517,979.38	90,847.45	5,576.05	-	454,181.30	690,846.53	134,695.00	1,147.47	129,346.08

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

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AGRICULTURE VOCATIONAL EDUCATION	PARTNERSHIP ACADEMIES	SUPPLEMENTARY PROGRAMS: SPECIALIZED SECONDARY	IN-PERSON INSTRUCTION (IPA) GRANT	STRS ON-BEHALF PENSION CONTRIBUTION	CA PRE-K PROG PLNNG&IMPLEME NTATION GRANT	IN-PERSON INSTRUCTION (IPA) GRANT	STRS ON-BEHALF PENSION CONTRIBUTION	STRS ON-BEHALF PENSION CONTRIBUTION	PRE-K FAMILY LITERATURE
23068	23181	23112	25560	10137	25593	25560	10137	10137	24859
7010	7220	7370	7422	7690	6053	7422	7690	7690	6052
8590	8590	8590	8590	8590	8590	8590	8590	8590	8590
415-420	420	600	500	000	FUND 09	FUND 09	FUND 09	FUND 11	FD 12-CPKP
-	52,477.61	47,700.00	3,475,942.94	-	39,492.13	74,915.00	-	-	-
37,090.00	82,549.00	196,846.94	-	4,721,551.00	38,824.00	-	105,277.00	18,103.00	2,500.00
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
37,090.00	82,549.00	196,846.94	-	4,721,551.00	38,824.00	-	105,277.00	18,103.00	2,500.00
-	-	-	-	-	-	-	-	-	-
37,090.00	135,026.61	244,546.94	3,475,942.94	4,721,551.00	78,316.13	74,915.00	105,277.00	18,103.00	2,500.00
29,425.95	-	41,264.74	3,475,942.94	-	39,492.13	74,915.00	-	-	-
28,306.00	7,351.98	149,454.33	-	4,721,551.00	38,824.00	-	105,277.00	18,103.00	316.83
-	-	-	-	-	-	-	-	-	-
57,731.95	7,351.98	190,719.07	3,475,942.94	4,721,551.00	78,316.13	74,915.00	105,277.00	18,103.00	316.83
30,011.97	96,756.89	38,102.82	3,464,129.74	4,721,551.00	39,208.41	43,432.98	105,277.00	18,103.00	2,432.28
-	-	-	-	-	-	-	-	-	-
30,011.97	96,756.89	38,102.82	3,464,129.74	4,721,551.00	39,208.41	43,432.98	105,277.00	18,103.00	2,432.28
-	-	-	-	-	-	-	-	-	-
27,719.98	(89,404.91)	152,616.25	11,813.20	-	39,107.72	31,482.02	-	-	(2,115.45)
-	-	152,616.25	11,813.20	-	39,107.72	31,482.02	-	-	-
27,719.98	-	-	-	-	-	-	-	-	-
-	89,404.91	-	-	-	-	-	-	-	2,115.45
7,078.03	38,269.72	206,444.12	11,813.20	-	39,107.72	31,482.02	-	-	67.72
-	38,269.72	206,444.12	11,813.20	-	-	31,482.02	-	-	-
30,011.97	96,756.89	38,102.82	3,464,129.74	4,721,551.00	39,208.41	43,432.98	105,277.00	18,103.00	2,432.28

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

GENERAL CHILD CARE	CHILD DEV CA PRESCHOOL QRIS BLOCK GRANT	STRS ON-BEHALF PENSION CONTRIBUTION	TOTAL
	25276	10137	
6105/ALL TYPES	6127	7690	
8590	8590	8590	
FD 12-CSPP/CCTR	FUND 12	FUND 12	
-	51,434.58	-	6,079,479.62
2,696,734.00	72,000.00	8,528.00	10,573,797.94
-	-	-	-
-	-	-	-
2,696,734.00	72,000.00	8,528.00	10,573,797.94
-	-	-	-
2,696,734.00	123,434.58	8,528.00	16,653,277.56
-	51,435.48	8,528.00	4,547,202.81
1,635,177.57	72,000.00	-	10,171,443.41
-	-	-	-
1,635,177.57	123,435.48	8,528.00	14,718,646.22
2,151,142.10	67,757.25	8,528.00	13,809,941.40
-	-	-	14,844.86
2,151,142.10	67,757.25	8,528.00	13,824,786.26
-	-	-	-
(515,964.53)	55,678.23	-	908,704.82
-	55,678.23	-	1,492,376.78
-	-	-	199,218.24
515,964.53	-	-	784,001.50
545,591.90	55,677.33	-	2,843,336.16
-	55,677.33	-	1,971,228.74
2,151,142.10	67,757.25	8,528.00	13,811,052.70

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	MEDI-CAL BILLING OPTION	CA ENERGY COMMISSION	STUDENT BEHAVIOR HEALTH	CAL HOPE	IRMA CEUNIS/SIMONE WYNANT FOUNDATION	COMM SERVICE LEARNING CENTER	CALIFORNIA ENDOWMENT	APPLE TREE FOUNDATION	LEGACI GRANT
RESOURCE CODE	9010	9012	9034	9120	9205	9221	9250	9260	9290
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	520	321	520	540	520	600	000	000	000
AWARD									
1. Prior Year Carryover	147,953.22	-	-	17,294.52	608.38	16,913.35	937.19	212.75	3,691.09
2. a. Current Year Award	734,533.95	1,450,260.00	160,000.00	15,000.00	-	-	-	-	-
b. Transferability (NCLB)	-	-	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	734,533.95	1,450,260.00	160,000.00	15,000.00	-	-	-	-	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	882,487.17	1,450,260.00	160,000.00	32,294.52	608.38	16,913.35	937.19	212.75	3,691.09
REVENUES									
5. Revenue Deferred from Prior Yr	147,953.22	-	-	17,294.52	608.38	16,913.35	937.19	212.75	3,691.09
6. Cash Received in Current Year	734,533.95	725,130.00	80,000.00	15,000.00	-	-	-	-	-
7. Contributed Matching Funds	-	-	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	882,487.17	725,130.00	80,000.00	32,294.52	608.38	16,913.35	937.19	212.75	3,691.09
EXPENDITURES									
9. Donor-Authorized Expenditures	180,916.34	604,275.00	-	10,877.36	-	16,215.04	-	-	-
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	180,916.34	604,275.00	-	10,877.36	-	16,215.04	-	-	-
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	701,570.83	120,855.00	80,000.00	21,417.16	608.38	698.31	937.19	212.75	3,691.09
a. Deferred Revenue	701,570.83	120,855.00	80,000.00	21,417.16	608.38	698.31	937.19	212.75	3,691.09
b. Accounts Payable	-	-	-	-	-	-	-	-	-
c. Accounts Receivable	-	-	-	-	-	-	-	-	-
14. Unused Grant Award Calculation (line 4	701,570.83	845,985.00	160,000.00	21,417.16	608.38	698.31	937.19	212.75	3,691.09
15. If carryover is allowed, enter line 14	701,570.83	845,985.00	160,000.00	21,417.16	608.38	698.31	937.19	212.75	3,691.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	180,916.34	604,275.00	-	10,877.36	-	16,215.04	-	-	-

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

NATIONAL ENERGY ED GRANT	NATIONAL EDUCATION ASSOCIATION	FCCLA GRANT	HEALTHY DAVIS TOGETHER	RURAL ACTION OF KNIGHTS LANDING	MICROSOFT SETTLEMENT	K-12 VOUCHER GENERAL	GORDON & CARMEN FRIDAY TRUST	PUENTE PROJECT	CABE	Wyant Foundation	RALEY'S YOLO FARM TO FORK
9310	9315	9355	9380	9400	9410	9420	9450	9480	9485	9510	9525
8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
180/420	180	000/600	200	000	350	350	800	420	600-415/420	500	410
375.40	2,170.00	1,379.44	58,355.11	14,731.46	40,398.54	13,876.47	3,064.50	20,000.79	12,037.48	809.99	26,604.96
-	-	5,092.67	-	-	-	-	8,377.63	-	11,257.00	-	13,500.00
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	5,092.67	-	-	-	-	8,377.63	-	11,257.00	-	13,500.00
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
375.40	2,170.00	6,472.11	58,355.11	14,731.46	40,398.54	13,876.47	11,442.13	20,000.79	23,294.48	809.99	40,104.96
375.40	2,170.00	1,379.44	-	14,731.46	44,488.74	13,788.42	3,064.50	10,000.00	12,037.48	809.99	40,104.96
-	-	5,092.67	-	-	-	-	-	-	11,257.00	-	-
-	-	-	-	-	-	-	-	-	-	-	-
375.40	2,170.00	6,472.11	-	14,731.46	44,488.74	13,788.42	3,064.50	10,000.00	23,294.48	809.99	40,104.96
-	2,170.00	1,795.50	-	-	-	-	6,289.48	19,734.21	23,072.70	-	13,720.24
-	-	-	-	-	-	-	-	-	-	-	-
-	2,170.00	1,795.50	-	-	-	-	6,289.48	19,734.21	23,072.70	-	13,720.24
-	-	-	-	-	-	-	-	-	-	-	-
375.40	-	4,676.61	-	14,731.46	44,488.74	13,788.42	(3,224.98)	(9,734.21)	221.78	809.99	26,384.72
375.40	-	4,676.61	-	14,731.46	44,488.74	13,788.42	-	-	221.78	809.99	26,384.72
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,224.98	9,734.21	-	-	-
375.40	-	4,676.61	58,355.11	14,731.46	40,398.54	13,876.47	5,152.65	266.58	221.78	809.99	26,384.72
375.40	-	4,676.61	58,355.11	14,731.46	40,398.54	13,876.47	5,152.65	266.58	221.78	809.99	26,384.72
-	2,170.00	1,795.50	-	-	-	-	6,289.48	19,734.21	23,072.70	-	13,720.24

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

SCALING UP MULTI-TIER SYSTEM	HARBOR FREIGHT	COLLEGE & CAREER PATHWAYS	COLTON-REDLANDS-YUCAIPA ROP	BUCK EDUCATION GRANT	YOLO CHILD & FAMILY COMMISSION (FIRST 5)	RUMSEY COMMUNITY FUND	SOBRATO FAMILY FOUNDATION	BIG GREEN GRANT	TOTAL
9555	9580	9600	9605	9565	9240	9270	9590	9620	
8699	8699	8699	8699	8699	8699	8699	8699	8699	
520	600	400	500	FUND 09	FUND 12	FUND 12	FUND 12	FUND 12	
13,996.63	6,122.23	169,485.56	-	19.10	52,695.53	2,933.67	1,272.01	134.64	628,074.01
-	-	-	15,000.00	-	-	-	-	-	2,413,021.25
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	15,000.00	-	-	-	-	-	2,413,021.25
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
13,996.63	6,122.23	169,485.56	15,000.00	19.10	52,695.53	2,933.67	1,272.01	134.64	3,041,095.26
13,996.63	6,122.23	-	-	19.10	-	-	1,272.01	134.64	352,105.50
-	-	8,686.43	15,000.00	-	404.48	-	-	-	1,595,104.53
-	-	-	-	-	-	-	-	-	-
13,996.63	6,122.23	8,686.43	15,000.00	19.10	404.48	-	1,272.01	134.64	1,947,210.03
-	5,149.60	6,943.87	15,000.00	19.10	166.83	-	-	-	906,345.27
-	-	-	-	-	-	-	-	-	-
-	5,149.60	6,943.87	15,000.00	19.10	166.83	-	-	-	906,345.27
-	-	-	-	-	-	-	-	-	-
13,996.63	972.63	1,742.56	-	-	237.65	-	1,272.01	134.64	1,040,864.76
13,996.63	972.63	1,742.56	-	-	237.65	-	1,272.01	134.64	1,053,823.95
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	12,959.19
13,996.63	972.63	162,541.69	-	-	52,528.70	2,933.67	1,272.01	134.64	2,134,749.99
13,996.63	972.63	162,541.69	-	-	52,528.70	2,933.67	1,272.01	134.64	2,134,749.99
-	5,149.60	6,943.87	15,000.00	19.10	166.83	-	-	-	906,345.27

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

FEDERAL PROGRAM NAME	CHILD DEVELOPMENT: CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA) ONE-TIME STIPEND	CHILD DEVELOPMENT ARP CA STATE PRESCHOOL PROGRAM ONE-TIME STIPEND	CHILD DEVELOPMENT ARP CA STATE PRESCHOOL PROGRAM RATE SUPPLEMENTS	CHILD NUTRITION: SCHOOL PROGRAMS	SNP COVID-19 EMERGENCY OPERATIONAL COST REIMBURSEMENT	SUPPLY CHAIN ASSISTANCE (SCA) FUNDS	TOTAL
FEDERAL CATALOG NUMBER	93.575	93.575	93.575		10.555	10.555	
PCA NUMBER	15555	15640	15641		15637	15655	
RESOURCE CODE	5058	5059	5066	5310	5465	5466	
REVENUE OBJECT	8290	8290	8290	8220-8699	8220-8699	8220	
LOCAL DESCRIPTION	FUND 12	FUND 12	FUND 12	FUND 13	FUND 13	FUND 13	
AWARD							
1. Prior Year Restricted Ending							
a. Balance	90,645.00	72,000.00	-	1,042,632.89	23,893.72	-	1,229,171.61
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum)	90,645.00	72,000.00	-	1,042,632.89	23,893.72	-	1,229,171.61
2. Current Year Award	-	-	411,928.00	7,033,072.68	-	520,473.24	7,965,473.92
b. Other Adjustments	-	-	-	-	-	-	-
c. Adj Curr Yr Award	-	-	411,928.00	7,033,072.68	-	520,473.24	7,965,473.92
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award	90,645.00	72,000.00	411,928.00	8,075,705.57	23,893.72	520,473.24	9,194,645.53
REVENUES							
5. Cash Received in Current Year	-	-	411,928.00	5,321,179.26	-	226,133.61	5,959,240.87
6. Amounts Included in Line 5 for	-	-	-	-	-	-	-
7. Accounts Receivable	-	-	-	1,711,893.42	-	294,339.63	2,006,233.05
a. Accounts Receivable	-	-	-	-	-	-	-
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-
c. Current Accounts Receivable	-	-	-	1,711,893.42	-	294,339.63	2,006,233.05
8. Contributed Matching Funds	-	-	-	-	-	-	-
9. Total Available	-	-	411,928.00	7,033,072.68	-	520,473.24	7,965,473.92
EXPENDITURES							
10. Donor-Authorized Expenditures	39,059.42	-	-	5,587,699.38	23,893.72	226,130.54	5,876,783.06
11. Non Donor-Authorized	-	-	-	-	-	-	-
12. Total Expenditures (line 10 + 11)	39,059.42	-	-	5,587,699.38	23,893.72	226,130.54	5,876,783.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 - 12)	51,585.58	72,000.00	411,928.00	2,488,006.19	-	294,342.70	3,317,862.47

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME	Expanded Learning Opportunity Program (ELOP)	CA CLEAN ENERGY JOBS ACT	EDUCATOR EFFECTIVENESS BLOCK GRANT TBL AB130 CH44	LOTTERY-RESTRICTED	CA COMMUNITY SCHOOLS (CCSO)	SPECIAL EDUCATION	SPECIAL EDUCATION DISCRETIONARY
RESOURCE CODE	2600	6230	6266	6300	6331	6500	6501
PCA NUMBER	25631	25229	25575	10056	25568	SELPA	25336
REVENUE OBJECT	8590	8590	8590	8560	8590		8590
LOCAL DESCRIPTION	500	310	410	500	540	520	600
AWARD							
1. a. Prior Year Restricted Ending Balance	1,938,734.53	308,454.00	1,955,170.51	2,132,412.99	-	-	-
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	1,938,734.53	308,454.00	1,955,170.51	2,132,412.99	-	-	-
2. a. Current Year Award	5,590,172.00	-	-	906,668.61	-	5,203,389.52	-
b. Other Adjustments	-	-	-	-	-	-	-
c. Adj Curr Yr Award (sum	5,590,172.00	-	-	906,668.61	-	5,203,389.52	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award (sum	7,528,906.53	308,454.00	1,955,170.51	3,039,081.60	-	5,203,389.52	-
REVENUES							
5. Cash Received in Current Year	5,590,172.00	-	-	363,325.61	-	4,315,653.62	-
6. Amounts Included in Line 5 for Prior Accounts Receivable (line 2c	-	-	-	-	-	-	-
a. minus lines 5 & 6)	-	-	-	543,343.00	-	887,735.90	-
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-
c. Current Accounts Receivable	-	-	-	543,343.00	-	887,735.90	-
8. Contributed Matching Funds	-	-	-	-	-	8,212,863.23	6,606.71
9. Total Available	5,590,172.00	-	-	906,668.61	-	13,416,252.75	6,606.71
EXPENDITURES							
10. Donor-Authorized Expenditures	4,056,391.31	-	559,103.42	81,276.21	-	5,203,389.52	-
11. Non Donor-Authorized Expenditures	-	-	-	-	-	8,212,863.23	6,606.71
12. Total Expenditures (line 10	4,056,391.31	-	559,103.42	81,276.21	-	13,416,252.75	6,606.71
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,472,515.22	308,454.00	1,396,067.09	2,957,805.39	-	-	-

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

SP ED - LOW INCIDENCE	SP ED -DISPUTE RESOLUTION	SP ED - LEARINING RECOVERY SUPPORT	MENTAL HEALTH RELATED SERVICES GF	SPECIAL ED EARLY INTERVENTION GRANT	ARTS, MUSIC, & INSTRUCTIONAL MATERIALS	SCHOOL TRANSPORTATION	SPECIAL ED TRANSPORTATION	CLASS SCH EMP PROF DEV BLOCK GRANT
6531	6536	6537	6546	6547	6762	7230	7240	7311
	25566	25567	24536	25455	25677	23366	10034	25425
8792	8590	8590	8590	8590	8590	8699	8677	8590
520	520	520	520	520	410	322	322	500
514,583.02	150,521.23	763,278.69	-	748,903.00	-	-	-	50,979.11
-	-	-	-	-	-	-	-	-
514,583.02	150,521.23	763,278.69	-	748,903.00	-	-	-	50,979.11
239,242.00	-	-	720,186.00	647,410.00	5,464,475.00	20,556.50	760,602.00	-
-	-	-	-	-	(327,868.50)	-	-	-
239,242.00	-	-	720,186.00	647,410.00	5,136,606.50	20,556.50	760,602.00	-
-	-	-	-	-	-	1,381,795.83	2,200,970.46	-
753,825.02	150,521.23	763,278.69	720,186.00	1,396,313.00	5,136,606.50	1,402,352.33	2,961,572.46	50,979.11
239,242.00	(350,000.00)	-	720,186.00	647,410.00	2,732,238.00	10,302.50	171,821.00	-
-	-	-	-	-	-	-	-	-
-	350,000.00	-	-	-	2,404,368.50	10,254.00	588,781.00	-
-	-	-	-	-	-	-	-	-
-	350,000.00	-	-	-	2,404,368.50	10,254.00	588,781.00	-
-	-	-	-	-	-	-	-	-
239,242.00	-	-	720,186.00	647,410.00	5,136,606.50	20,556.50	760,602.00	-
185,987.88	150,521.23	763,278.69	609,521.48	1,346,455.12	-	1,402,352.33	2,961,572.46	-
-	-	-	-	-	-	-	-	-
185,987.88	150,521.23	763,278.69	609,521.48	1,346,455.12	-	1,402,352.33	2,961,572.46	-
567,837.14	-	-	110,664.52	49,857.88	5,136,606.50	-	-	50,979.11

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT COVID-19 AB 86	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: PARAPROFESSIONAL STAFF	LEARNING RECOVERY BLOCK GRANT	ETHNIC STUDIES LOCAL SUPPORT	ROUTINE, REPAIR & MAINTENANCE	EXPANDED LEARNING OPPORTUNITIES PROGRAM	CA CLEAN ENERGY JOBS ACT
7412	7413	7425	7426	7435	7810	8100	2600	6230
25580	25635	25561/25562	10152	25695	25583	10035	25601	25229
8590	8590	8590	8590	8590	8590	8980	8590	8590
410	410	500	500	410	420	321	FUND 09	FUND 09
446,669.00	167,454.00	445,526.96	71.94	-	78,412.00	-	78,338.00	62,870.10
-	-	-	-	-	-	-	-	-
446,669.00	167,454.00	445,526.96	71.94	-	78,412.00	-	78,338.00	62,870.10
-	-	-	-	12,793,045.00	-	1,608.88	213,143.00	-
-	-	-	-	(1,791,026.30)	-	-	-	-
-	-	-	-	11,002,018.70	-	1,608.88	213,143.00	-
-	-	-	-	-	-	3,718,460.70	-	-
446,669.00	167,454.00	445,526.96	71.94	11,002,018.70	78,412.00	3,720,069.58	291,481.00	62,870.10
-	-	-	-	12,793,045.00	-	1,608.88	213,143.00	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(1,791,026.30)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(1,791,026.30)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	11,002,018.70	-	1,608.88	213,143.00	-
269,000.00	-	155,322.87	71.94	-	39,572.81	3,720,069.58	165,273.72	-
-	-	-	-	-	-	-	-	-
269,000.00	-	155,322.87	71.94	-	39,572.81	3,720,069.58	165,273.72	-
177,669.00	167,454.00	290,204.09	-	11,002,018.70	38,839.19	-	126,207.28	62,870.10

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

EDUCATOR EFFECTIVENESS BLOCK GRANT TBL	LOTTERY-RESTRICTED	SPECIAL EDUCATION	ARTS, MUSIC, & INSTRUCTIONAL MATERIALS	CLASSIFIED PROF DEV BLOCK GRANT	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT COVID-19 AB 86	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: PARAPROFESSIONAL STAFF	LEARNING RECOVERY BLOCK GRANT	CalWORKS ADULT ED	ADULT EDUCATION GRANT PRGM
6266	6300	6500	6762	7311	7425	7426	7435	6371	6391
25575	10056		25677	25425	25561/25562	10152	25695	23434	25313
8590	8560		8590	8590	8590	8590	8590	8590	8590
FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 11	FUND 11
46,625.00	96,561.16	-	-	1,417.00	42,479.19	4,870.81	-	65,756.00	687,002.16
-	-	-	-	-	-	-	-	-	-
46,625.00	96,561.16	-	-	1,417.00	42,479.19	4,870.81	-	65,756.00	687,002.16
-	19,168.28	-	131,803.00	-	-	-	252,284.00	12,518.00	1,353,628.00
-	1,761.16	-	(7,908.18)	-	-	-	(35,319.76)	-	-
-	20,929.44	-	123,894.82	-	-	-	216,964.24	12,518.00	1,353,628.00
-	-	-	-	-	-	-	-	-	-
46,625.00	117,490.60	-	123,894.82	1,417.00	42,479.19	4,870.81	216,964.24	78,274.00	2,040,630.16
-	14,931.44	-	65,902.00	-	-	-	216,964.24	12,518.00	1,028,594.70
-	-	-	-	-	-	-	-	-	-
-	5,998.00	-	57,992.82	-	-	-	-	-	325,033.30
-	-	-	-	-	-	-	-	-	-
-	5,998.00	-	57,992.82	-	-	-	-	-	325,033.30
-	-	281,720.00	-	-	-	-	-	-	-
-	20,929.44	281,720.00	123,894.82	-	-	-	216,964.24	12,518.00	1,353,628.00
15,263.73	15,128.51	-	-	242.37	35,254.79	4,870.81	-	-	1,548,156.93
-	-	281,720.00	-	-	-	-	-	-	-
15,263.73	15,128.51	281,720.00	-	242.37	35,254.79	4,870.81	-	-	1,548,156.93
31,361.27	102,362.09	-	123,894.82	1,174.63	7,224.40	-	216,964.24	78,274.00	492,473.23

STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

CHILD DEVELOPMENT RESERVE	CHILD DEV RESERVE	CHILD NUTRITION: COVID STATE SUPPLEMENTAL MEAL REIMBURSEMENT	KITCHEN INFRASTRUCTURE & TRAINING FUNDS	CHILD NUTRITION: KITCHEN INFRASTRUCTURE & TRAINING FUNDS - 2022 KIT	TOTAL
6130	6145	7027	7028	7032	
10050	24861	25530	25590	25672	
8590	8590	8520	8520	8520	
FUND 12	FUND 12	FUND 13	FUND 13	FUND 13	
114,206.09	10,203.48	42,820.50	224,726.00	-	11,179,046.47
-	-	-	-	-	-
114,206.09	10,203.48	42,820.50	224,726.00	-	11,179,046.47
(4,706.76)	-	-	-	1,053,298.00	35,378,491.03
-	-	-	-	-	(2,160,361.58)
(4,706.76)	-	-	-	1,053,298.00	33,218,129.45
51,718.91	-	-	-	-	7,352,945.90
161,218.24	10,203.48	42,820.50	224,726.00	1,053,298.00	51,750,121.82
(4,706.76)	-	-	-	1,053,298.00	29,835,649.23
-	-	-	-	-	-
-	-	-	-	-	3,382,480.22
-	-	-	-	-	-
-	-	-	-	-	3,382,480.22
51,718.91	-	-	-	-	8,552,908.85
47,012.15	-	-	-	1,053,298.00	41,771,038.30
-	-	40,644.36	217,455.10	-	23,546,177.17
-	-	-	-	-	8,501,189.94
-	-	40,644.36	217,455.10	-	32,047,367.11
161,218.24	10,203.48	2,176.14	7,270.90	1,053,298.00	28,203,944.65

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

57 72710 000000
Form DEBT
D8AA6UA3SS(2022-23)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	8,440,000.00		8,440,000.00		2,551,000.00	5,889,000.00	2,678,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,650,000.00		8,650,000.00		425,000.00	8,225,000.00	440,000.00
Leases Payable	546,984.00		546,984.00	2,444,005.00	880,026.00	2,110,963.00	795,490.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	123,398,000.00	(63,022,000.00)	60,376,000.00			60,376,000.00	
Total/Net OPEB Liability	16,681,894.00		16,681,894.00	1,233,653.00		17,915,547.00	
Compensated Absences Payable	709,649.19		709,649.19	227,032.00		936,681.19	936,681.19
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	158,426,527.19	(63,022,000.00)	95,404,527.19	3,904,690.00	3,856,026.00	95,453,191.19	4,850,171.19
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	150,658,276.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,060,120.58
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	157,250.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	946,356.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,354,746.59
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	104,862.71

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>2,563,215.46</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>130,034,940.22</p>
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>8,612.37</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>15,098.62</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	111,314,845.37	13,106.23
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	111,314,845.37	13,106.23
B. Required effort (Line A.2 times 90%)	100,183,360.83	11,795.61
C. Current year expenditures (Line I.E and Line II.B)	130,034,940.22	15,098.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,890,015.27
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 111,929,350.19

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.37%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,455,008.59
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,934,790.85

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	667,169.29
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,056,968.73
9. Carry-Forward Adjustment (Part IV, Line F)	(1,211,529.19)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,845,439.53
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,992,507.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,992,234.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,936,778.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	953,833.27
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	145,285.48
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,242,252.19
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	349,489.54
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	191,708.99
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,599,862.45
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	19,327.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,778,592.50
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,894,350.25
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,434,257.93
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	142,530,480.80
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	
	5.65%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	
	4.80%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	8,056,968.73
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,563,818.62
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.60%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.60%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.60%) times Part III, Line B19); zero if positive	(1,211,529.19)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,211,529.19)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.80%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-605764.60) is applied to the current year calculation and the remainder (\$-605764.59) is deferred to one or more future years:	5.23%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-403843.06) is applied to the current year calculation and the remainder (\$-807686.13) is deferred to one or more future years:	5.37%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,211,529.19)

Approved indirect cost rate: 7.60%
Highest rate used in any program: 7.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,769,880.40	286,510.91	7.60%
01	3010	3,043,971.23	231,355.65	7.60%
01	3182	128,325.59	9,752.74	7.60%
01	3210	176,039.26	13,378.98	7.60%
01	3212	2,572,500.80	195,510.06	7.60%
01	3213	1,820,980.93	138,394.55	7.60%
01	3225	69,505.12	3,475.26	5.00%
01	3308	37,883.00	2,879.00	7.60%
01	3327	95,000.93	7,220.07	7.60%
01	3550	51,930.17	2,595.69	5.00%
01	4035	293,195.82	22,282.00	7.60%
01	4127	219,293.47	16,666.00	7.60%
01	4201	6,025.02	457.90	7.60%
01	4203	319,588.48	24,288.00	7.60%
01	5634	1,860.14	141.37	7.60%
01	6010	1,444,636.27	72,231.81	5.00%
01	6053	84,430.72	6,416.73	7.60%
01	6266	519,612.84	39,490.58	7.60%
01	6387	417,133.22	31,702.12	7.60%
01	6388	583,773.79	23,350.94	4.00%
01	6536	58,834.53	4,183.03	7.11%
01	6537	378,897.36	28,796.20	7.60%
01	6546	566,470.48	43,051.00	7.60%
01	6547	66,321.22	5,040.41	7.60%
01	6690	1,066.42	81.05	7.60%
01	6695	123,186.74	6,159.34	5.00%
01	7220	89,922.89	6,834.00	7.60%
01	7370	35,414.60	2,688.22	7.59%
01	7412	250,000.00	19,000.00	7.60%
01	7422	3,219,451.43	244,678.31	7.60%
01	7810	36,777.70	2,795.11	7.60%
09	2600	153,600.72	11,673.00	7.60%
09	3010	40,743.79	461.25	1.13%
09	6053	36,439.41	2,769.00	7.60%
09	6266	14,185.73	1,078.00	7.60%
09	7311	225.37	17.00	7.54%
09	7422	40,365.98	3,067.00	7.60%

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

57 72710 0000000
Form ICR
D8AA6UA3SS(2022-23)

11	6391	1,457,079.57	72,853.98	5.00%
12	5058	36,300.42	2,759.00	7.60%
12	6052	2,261.28	171.00	7.56%
12	6105	1,787,169.65	135,824.89	7.60%
12	6127	62,972.25	4,785.00	7.60%
13	5310	3,400,077.28	181,903.00	5.35%
13	5465	22,680.04	1,213.68	5.35%

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	66,902,072.35		66,902,072.35			74,039,821.00
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,457.92		8,457.92			8,702.98
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	8,511.53		8,511.53	8,511.53		8,511.53
2. Total Charter Schools ADA (Form A, Line C9)	191.45		191.45	191.45		191.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,702.98			8,702.98
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	216,430.84		216,430.84	216,340.00		216,340.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	13,247.02		13,247.02	13,275.00		13,275.00
4. Secured Roll Taxes (Object 8041)	31,909,336.21		31,909,336.21	31,874,093.00		31,874,093.00
5. Unsecured Roll Taxes (Object 8042)	2,047,754.46		2,047,754.46	1,997,456.00		1,997,456.00
6. Prior Years' Taxes (Object 8043)	34,870.58		34,870.58	31,061.00		31,061.00
7. Supplemental Taxes (Object 8044)	844,879.80		844,879.80	381,112.00		381,112.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,857,081.60		3,857,081.60	3,018,513.00		3,018,513.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	56,837.49		56,837.49	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	251,311.86		251,311.86	37,948.00		37,948.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	39,231,749.86	0.00	39,231,749.86	37,569,798.00	0.00	37,569,798.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	39,231,749.86	0.00	39,231,749.86	37,569,798.00	0.00	37,569,798.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,178,931.08			1,141,452.99
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,718,460.70		3,718,460.70	4,293,493.00		4,293,493.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	3,718,460.70	0.00	4,897,391.78	4,293,493.00	0.00	5,434,945.99
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	79,843,481.00		79,843,481.00	93,092,400.00		93,092,400.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	69,840.00		69,840.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	79,913,321.00	0.00	79,913,321.00	93,092,400.00	0.00	93,092,400.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	180,882,246.11		180,882,246.11	156,099,728.00		156,099,728.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	499,605.04		499,605.04	7,144.00		7,144.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			66,902,072.35			74,039,821.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0290			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			74,039,821.00			77,327,189.05
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			39,231,749.86			37,569,798.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,044,357.60			1,044,357.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			39,705,462.92			45,192,337.04
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			39,705,462.92			45,192,337.04
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			218,632.07			3,787.83
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			39,450,381.93			37,573,585.83
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			39,486,830.85			45,188,549.21
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			39,450,381.93			
b. State Subventions (Line D8)			39,486,830.85			
c. Less: Excluded Appropriations (Line C23)			4,897,391.78			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			74,039,821.00			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			74,039,821.00			77,327,189.05
12. Appropriations Subject to the Limit (Line D9d)			74,039,821.00			

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	7,240,160.60		2,228,974.15	9,469,134.75
2. State Lottery Revenue	8560	1,812,020.24		927,598.05	2,739,618.29
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,052,180.84	0.00	3,156,572.20	12,208,753.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	15,296.00		0.00	15,296.00
2. Classified Salaries	2000-2999	7,988.76		0.00	7,988.76
3. Employee Benefits	3000-3999	2,936.59		0.00	2,936.59
4. Books and Supplies	4000-4999	0.00		77,732.76	77,732.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			18,671.96	18,671.96
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		26,221.35	0.00	96,404.72	122,626.07
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	9,025,959.49	0.00	3,060,167.48	12,086,126.97
D. COMMENTS:					
Purchased N2Y LLC online teacher ELD					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	72,096.09	0.00	72,096.09	4,528.78		76,624.87
1110	Regular Education, K-12	69,050,198.09	24,762,009.25	93,812,207.34	5,892,897.97		99,705,105.31
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,198,078.42	194,343.12	1,392,421.54	87,466.21		1,479,887.75
3300	Independent Study Centers	204,398.74	217,015.07	421,413.81	26,471.49		447,885.30
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	595.00	87,685.06	88,280.06	5,545.39		93,825.45
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,078,913.96	621,898.00	4,700,811.96	295,285.72		4,996,097.68
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	3,183,294.69	360,922.95	3,544,217.64	222,633.21		3,766,850.85
4850	Migrant Education	112,413.02	0.00	112,413.02	7,061.32		119,474.34
5000-5999	Special Education	24,725,394.87	7,970,923.47	32,696,318.34	2,053,848.57		34,750,166.91
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	171,715.86	197,291.38	369,007.24	23,179.52		392,186.76
8500	Child Care and Development Services	0.00	471,976.16	471,976.16	29,647.61		501,623.77
Other Costs							
----	Food Services					201,598.06	201,598.06
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					345,335.06	345,335.06
----	Other Outgo					3,591,193.59	3,591,193.59
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	589,931.12		589,931.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(399,510.55)		(399,510.55)
----	Total General Fund and Charter Schools Funds Expenditures	102,797,098.74	34,884,064.46	137,681,163.20	6,838,986.36	4,138,126.71	150,658,276.27

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	72,096.09	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	72,096.09
1110	Regular Education, K-12	67,550,101.26	293,836.14	25,953.04	6,719.05	212,536.95	0.00	953,833.27			7,216.38	0.00	69,050,198.09
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	749,344.68	0.00	0.00	294,437.06	111,552.41	0.00	0.00			42,744.27	0.00	1,198,078.42
3300	Independent Study Centers	204,398.74	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	204,398.74
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	595.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	595.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	3,921,399.83	156,378.59	395.00	0.00	741.54	0.00	0.00			0.00	0.00	4,078,913.96
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,117,856.48	255,625.40	807,713.81	1,267.00	832.00	0.00	0.00			0.00	0.00	3,183,294.69
4850	Migrant Education	33,698.42	73,167.33	5,547.27	0.00	0.00	0.00	0.00			0.00	0.00	112,413.02
5000-5999	Special Education	13,001,415.36	1,502,143.01	4,716.75	18,222.88	7,275,811.63	2,923,085.24	0.00			0.00	0.00	24,725,394.87
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		171,715.86	0.00	0.00	0.00	171,715.86
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		87,650,904.86	2,281,152.47	844,325.67	320,645.99	7,601,474.53	2,923,085.24	953,833.27	171,715.86	0.00	49,960.65	0.00	102,797,098.74

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	9,404,819.06	14,432,960.54	924,229.65	24,762,009.25
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	194,343.12	0.00	0.00	194,343.12
3300	Independent Study Centers	41,644.95	175,370.12	0.00	217,015.07
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	87,685.06	0.00	87,685.06
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	621,898.00	0.00	0.00	621,898.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	360,922.95	0.00	0.00	360,922.95
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,658,815.27	635,716.67	676,391.53	7,970,923.47
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	197,291.38	0.00	197,291.38
8500	Child Care and Development Svcs.	471,976.16	0.00	0.00	471,976.16
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		17,764,419.51	15,529,023.77	1,600,621.18	34,884,064.46

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

57 72710 8000000
Form PCR
DBAA6UA3SS(2022-23)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,242,252.19
2	Extenal Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,804,498.13
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,191,746.59
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,238,496.91
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	102,797,098.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	34,884,064.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	137,681,163.20
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,787,280.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,897,398.43
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,706,751.93
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,391,430.36
D.	Total Direct Charged and Allocated Costs (B3 + C5)	147,072,593.56
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.28%

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

57 72710 0000000
Form PCR
D8AA6UA38S(2022-23)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	201,598.06				201,598.06
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			345,335.06		345,335.06
Other Outgo (Objects 1000 - 7999)				3,591,193.59	3,591,193.59
Total Other Costs	201,598.06	0.00	345,335.06	3,591,193.59	4,138,126.71

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

57 72710 0000000
Form PCRAF
D8AA6UA3SS(2022-23)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,695,270.20	1,085,282.61	7,810,105.32	5,163,761.36	15,529,023.76	0.00	1,600,621.18
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	338.75	338.75	338.75		658.40	658.40	358.00
3100 Alternative Schools							
3200 Continuation Schools	7.00	7.00	7.00				
3300 Independent Study Centers	1.50	1.50	1.50		8.00	8.00	
3400 Opportunity Schools							
3550 Community Day Schools					4.00	4.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	22.40	22.40	22.40				
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	13.00	13.00	13.00				
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	53.85	53.85	53.85	53.85	29.00	29.00	262.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					9.00	9.00	
8500 Child Care and Development Services	17.00	17.00	17.00				
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	453.50	453.50	453.50	53.85	708.40	708.40	620.00

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

57 72710 0000000
Form SIAA
D8AA6UA3SS(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(217,560.48)	0.00	(418,575.80)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							735,192.55	73,317.93
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	83,902.97	0.00	19,065.25	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							74,931.11	301,727.05
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	9,657.26	0.00	72,853.98	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	72,980.74
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,744.73	0.00	143,539.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	144,217.76
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,719.52	0.00	183,116.68	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							770.00	183,319.16
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	35,331.02
25 CAPITAL FACILITIES FUND								
Expenditure Detail	112,536.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Woodland Joint Unified
Yolo County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

57 72710 0000000
Form SIAA
D8AA6UA3SS(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	217,560.48	(217,560.48)	418,575.80	(418,575.80)	0.00	0.00	810,893.66	810,893.66

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

57 72710 0000000
Report SEMA
D8AA6UA3SS(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,642.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,208,691.79	0.00	223,879.70	0.00	382,353.38	5,589,079.47		8,404,004.34
2000-2999	Classified Salaries	2,284,935.13	0.00	0.00	0.00	408,127.73	3,276,313.28		5,969,376.14
3000-3999	Employee Benefits	1,845,621.09	0.00	90,387.50	0.00	360,705.24	3,719,275.12		6,015,988.95
4000-4999	Books and Supplies	510,951.80	0.00	0.00	0.00	14,307.43	58,041.45		583,300.68
5000-5999	Services and Other Operating Expenditures	335,090.35	0.00	806.41	0.00	0.00	3,362,128.49		3,698,025.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	54,699.51	0.00	0.00	0.00	0.00	0.00		54,699.51
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,279,740.67	0.00	315,073.61	0.00	1,165,493.78	16,004,837.81	0.00	24,765,145.87
7310	Transfers of Indirect Costs	88,290.71	0.00	0.00	0.00	2,879.00	0.00		91,169.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,970,923.54							7,970,923.54
	Total Indirect Costs and PCR Allocations	8,059,214.25	0.00	0.00	0.00	2,879.00	0.00	0.00	8,062,093.25
	TOTAL COSTS	15,338,954.92	0.00	315,073.61	0.00	1,168,372.78	16,004,837.81	0.00	32,827,239.12
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	185,557.06	0.00	4,301.66	0.00	113,025.71	96,688.25		399,572.68
2000-2999	Classified Salaries	951.13	0.00	0.00	0.00	407,440.23	3,049,467.38		3,457,858.74
3000-3999	Employee Benefits	61,397.23	0.00	962.32	0.00	232,502.64	1,483,405.68		1,778,267.87
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,347.40	0.00		2,347.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	45,987.00		45,987.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	247,905.42	0.00	5,263.98	0.00	755,315.98	4,675,548.31	0.00	5,684,033.69
7310	Transfers of Indirect Costs	7,220.07	0.00	0.00	0.00	2,879.00	0.00		10,099.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,220.07	0.00	0.00	0.00	2,879.00	0.00	0.00	10,099.07
	TOTAL BEFORE OBJECT 8980	255,125.49	0.00	5,263.98	0.00	758,194.98	4,675,548.31	0.00	5,694,132.76
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,270,347.14
	TOTAL COSTS								2,423,785.62
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,023,134.73	0.00	219,578.04	0.00	269,327.67	5,492,391.22		8,004,431.66

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

57 72710 0000000
Report SEMA
D8AA6UA3SS(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	2,283,984.00	0.00	0.00	0.00	687.50	226,845.90		2,511,517.40
3000-3999	Employee Benefits	1,784,223.86	0.00	89,425.18	0.00	128,202.60	2,235,869.44		4,237,721.08
4000-4999	Books and Supplies	510,951.80	0.00	0.00	0.00	11,960.03	58,041.45		580,953.28
5000-5999	Services and Other Operating Expenditures	335,090.35	0.00	806.41	0.00	0.00	3,316,141.49		3,652,038.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	54,699.51	0.00	0.00	0.00	0.00	0.00		54,699.51
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,031,835.25	0.00	309,809.63	0.00	410,177.80	11,329,289.50	0.00	19,081,112.18
7310	Transfers of Indirect Costs	81,070.64	0.00	0.00	0.00	0.00	0.00		81,070.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,970,923.54							7,970,923.54
	Total Indirect Costs and PCR Allocations	8,051,994.18	0.00	0.00	0.00	0.00	0.00	0.00	8,051,994.18
	TOTAL BEFORE OBJECT 8980	15,083,829.43	0.00	309,809.63	0.00	410,177.80	11,329,289.50	0.00	27,133,106.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,270,347.14
	TOTAL COSTS								30,403,453.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	422,387.20	0.00	50,895.57	0.00	0.00	0.00		473,282.77
2000-2999	Classified Salaries	96,159.80	0.00	0.00	0.00	0.00	22,903.32		119,063.12
3000-3999	Employee Benefits	166,550.20	0.00	16,380.79	0.00	0.00	7,979.73		190,910.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,742.83		1,742.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	685,097.20	0.00	67,276.36	0.00	0.00	32,625.88	0.00	784,999.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	685,097.20	0.00	67,276.36	0.00	0.00	32,625.88	0.00	784,999.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,270,347.14
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								10,717,005.26
	TOTAL COSTS								14,772,351.84

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-PY)

57 72710 0000000
Report SEMA
D8AA6UA3SS(2022-23)

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	26,335,431.73	13,718,812.97
2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	26,335,431.73	13,718,812.97
C. Unduplicated Pupil Count			
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	1,487.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	1,487.00	

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Yolo County (BH)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Yolo County (BH)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	_____
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>	_____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SECTION 3

Column A Column B Column C

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Yolo County (BH)

		Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	32,827,239.12		
	b. Less: Expenditures paid from federal sources	2,423,785.62		
	c. Expenditures paid from state and local sources	30,403,453.50	26,335,431.73	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,335,431.73	
	Less: Exempt reduction(s) for SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	30,403,453.50	26,335,431.73	4,068,021.77
	If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
		Actual FY 2022-23	Comparison Year FY 2021-22	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	32,827,239.12		
	b. Less: Expenditures paid from federal sources	2,423,785.62		
	c. Expenditures paid from state and local sources	30,403,453.50	26,335,431.73	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,335,431.73	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	30,403,453.50	26,335,431.73	
	d. Special education unduplicated pupil count	1,642.00	1,487.00	
	e. Per capita state and local expenditures (A2c/A2d)	18,516.11	17,710.45	805.67
	If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			
B. LOCAL EXPENDITURES ONLY METHOD				
		Actual	Comparison Year	

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Yolo County (BH)

	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	14,772,351.84	13,718,812.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,718,812.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,772,351.84	13,718,812.97	1,053,538.87

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	14,772,351.84	13,718,812.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		13,718,812.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,772,351.84	13,718,812.97	
b. Special education unduplicated pupil count	1,642.00	1,487.00	
c. Per capita local expenditures(B2a/ B2b)	8,996.56	9,225.83	(229.27)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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Title

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Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

57 72710 0000000
Report SEMA
D8AA6UA3SS(2022-23)

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

57 72710 0000000
Report SEMA
D8AA6UA3SS(2022-23)

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

57 72710 000000
Report SEMA
D8AA6UA3SS(2022-23)

SELPA:

Yolo County (BH)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

57 72710 0000000
Report SEMA
D8AA6UA3SS(2022-23)

SELPA:

Yolo County (BH)

Object Code	Description	Adjustments*	Total
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

57 72710 0000000
Report SEMB
D8AA6UA3SS(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,642.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,222,924.00	0.00	230,169.00	0.00	446,331.00	6,609,237.00		9,508,661.00
2000-2999	Classified Salaries	2,215,187.00	0.00	0.00	0.00	556,770.00	4,322,115.00		7,094,072.00
3000-3999	Employee Benefits	1,922,595.00	0.00	93,761.00	0.00	419,668.00	4,511,345.00		6,947,369.00
4000-4999	Books and Supplies	276,130.00	0.00	0.00	0.00	9,430.00	54,069.00		339,629.00
5000-5999	Services and Other Operating Expenditures	339,728.00	0.00	1,150.00	0.00	0.00	1,855,724.00		2,196,602.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,016,315.00	0.00	325,080.00	0.00	1,432,199.00	17,352,490.00	0.00	26,126,084.00
7310	Transfers of Indirect Costs	55,451.00	0.00	0.00	0.00	45.00	0.00		55,496.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	55,451.00	0.00	0.00	0.00	45.00	0.00	0.00	55,496.00
	TOTAL COSTS	7,071,766.00	0.00	325,080.00	0.00	1,432,244.00	17,352,490.00	0.00	26,181,580.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,152,342.00	0.00	230,169.00	0.00	278,063.00	6,609,237.00		9,269,811.00
2000-2999	Classified Salaries	2,215,187.00	0.00	0.00	0.00	0.00	371,410.00		2,586,597.00
3000-3999	Employee Benefits	1,898,706.00	0.00	93,761.00	0.00	133,226.00	2,616,619.00		4,742,312.00
4000-4999	Books and Supplies	276,130.00	0.00	0.00	0.00	8,769.00	54,069.00		338,968.00
5000-5999	Services and Other Operating Expenditures	296,721.00	0.00	1,150.00	0.00	0.00	1,850,724.00		2,148,595.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	6,878,837.00	0.00	325,080.00	0.00	420,058.00	11,502,059.00	0.00	19,126,034.00
7310	Transfers of Indirect Costs	45,925.00	0.00	0.00	0.00	0.00	0.00		45,925.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	45,925.00	0.00	0.00	0.00	0.00	0.00	0.00	45,925.00
	TOTAL BEFORE OBJECT 8980	6,924,762.00	0.00	325,080.00	0.00	420,058.00	11,502,059.00	0.00	19,171,959.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,943,938.00
	TOTAL COSTS								24,115,897.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

57 72710 0000000
Report SEMB
D8AA6UA3SS(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	442,263.00	0.00	53,493.00	0.00	0.00	0.00		495,756.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	78,836.00		78,836.00
3000-3999	Employee Benefits	140,500.00	0.00	16,981.00	0.00	0.00	28,499.00		185,980.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	582,763.00	0.00	70,474.00	0.00	0.00	107,335.00	0.00	760,572.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	582,763.00	0.00	70,474.00	0.00	0.00	107,335.00	0.00	760,572.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								4,943,938.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								15,089,413.00
	TOTAL COSTS								20,793,923.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

57 72710 0000000
Report SEMB
D8AA6UA3SS(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,642.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,208,691.79	0.00	223,879.70	0.00	382,353.38	5,589,079.47	0.00		8,404,004.34
2000-2999	Classified Salaries	2,284,935.13	0.00	0.00	0.00	408,127.73	3,276,313.28	0.00		5,969,376.14
3000-3999	Employee Benefits	1,845,621.09	0.00	90,387.50	0.00	360,705.24	3,719,275.12	0.00		6,015,988.95
4000-4999	Books and Supplies	510,951.80	0.00	0.00	0.00	14,307.43	58,041.45	0.00		583,300.68
5000-5999	Services and Other Operating Expenditures	335,090.35	0.00	806.41	0.00	0.00	3,362,128.49	0.00		3,698,025.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	54,699.51	0.00	0.00	0.00	0.00	0.00	0.00		54,699.51
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,279,740.67	0.00	315,073.61	0.00	1,165,493.78	16,004,837.81	0.00	0.00	24,765,145.87
7310	Transfers of Indirect Costs	88,290.71	0.00	0.00	0.00	2,879.00	0.00	0.00		91,169.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,970,923.54								7,970,923.54
	Total Indirect Costs	88,290.71	0.00	0.00	0.00	2,879.00	0.00	0.00	0.00	91,169.71
	TOTAL COSTS	7,368,031.38	0.00	315,073.61	0.00	1,168,372.78	16,004,837.81	0.00	0.00	24,856,315.58
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	185,557.06	0.00	4,301.66	0.00	113,025.71	96,688.25	0.00		399,572.68
2000-2999	Classified Salaries	951.13	0.00	0.00	0.00	407,440.23	3,049,467.38	0.00		3,457,858.74
3000-3999	Employee Benefits	61,397.23	0.00	962.32	0.00	232,502.64	1,483,405.68	0.00		1,778,267.87
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,347.40	0.00	0.00		2,347.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	45,987.00	0.00		45,987.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	247,905.42	0.00	5,263.98	0.00	755,315.98	4,675,548.31	0.00	0.00	5,684,033.69
7310	Transfers of Indirect Costs	7,220.07	0.00	0.00	0.00	2,879.00	0.00	0.00		10,099.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,220.07	0.00	0.00	0.00	2,879.00	0.00	0.00	0.00	10,099.07
	TOTAL BEFORE OBJECT 8980	255,125.49	0.00	5,263.98	0.00	758,194.98	4,675,548.31	0.00	0.00	5,694,132.76
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									3,270,347.14
	TOTAL COSTS									2,423,785.62

Woodland Joint Unified
Yolo County

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

57 72710 000000
Report SEMB
D8AA6UA3SS(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,023,134.73	0.00	219,578.04	0.00	269,327.67	5,492,391.22	0.00		8,004,431.66
2000-2999	Classified Salaries	2,283,984.00	0.00	0.00	0.00	687.50	226,845.90	0.00		2,511,517.40
3000-3999	Employee Benefits	1,784,223.86	0.00	89,425.18	0.00	128,202.60	2,235,869.44	0.00		4,237,721.08
4000-4999	Books and Supplies	510,951.80	0.00	0.00	0.00	11,960.03	58,041.45	0.00		580,953.28
5000-5999	Services and Other Operating Expenditures	335,090.35	0.00	806.41	0.00	0.00	3,316,141.49	0.00		3,652,038.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	54,699.51	0.00	0.00	0.00	0.00	0.00	0.00		54,699.51
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,031,835.25	0.00	309,809.63	0.00	410,177.80	11,329,289.50	0.00	0.00	19,081,112.18
7310	Transfers of Indirect Costs	81,070.64	0.00	0.00	0.00	0.00	0.00	0.00		81,070.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,970,923.54								7,970,923.54
	Total Indirect Costs	81,070.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,070.64
	TOTAL BEFORE OBJECT 8980	7,112,905.89	0.00	309,809.63	0.00	410,177.80	11,329,289.50	0.00	0.00	19,162,182.82
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									3,270,347.14
	TOTAL COSTS									22,432,529.96
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	422,387.20	0.00	50,895.57	0.00	0.00	0.00	0.00		473,282.77
2000-2999	Classified Salaries	96,159.80	0.00	0.00	0.00	0.00	22,903.32	0.00		119,063.12
3000-3999	Employee Benefits	166,550.20	0.00	16,380.79	0.00	0.00	7,979.73	0.00		190,910.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,742.83	0.00		1,742.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	685,097.20	0.00	67,276.36	0.00	0.00	32,625.88	0.00	0.00	784,999.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	685,097.20	0.00	67,276.36	0.00	0.00	32,625.88	0.00	0.00	784,999.44

Woodland Joint Unified
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Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

57 72710 0000000
Report SEMB
D8AA6UA3SS(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									3,270,347.14
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									10,717,005.26
	TOTAL COSTS									14,772,351.84

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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SELPA: Yolo County (BH)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Yolo County (BH)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,181,580.00		
b. Less: Expenditures paid from federal sources	2,065,683.00		
c. Expenditures paid from state and local sources	24,115,897.00	20,200,909.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,200,909.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,115,897.00	20,200,909.00	3,914,988.00
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	26,181,580.00		
b. Less: Expenditures paid from federal sources	2,065,683.00		
c. Expenditures paid from state and local sources	24,115,897.00	20,200,909.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,200,909.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,115,897.00	20,200,909.00	
d. Special education unduplicated pupil count	1,642.00	1,487.00	
e. Per capita state and local expenditures (A2c/A2d)	14,686.90	13,585.01	1,101.89
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

Woodland Joint Unified
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Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2023-24	Comparison Year FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	20,793,923.00	16,476,373.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,476,373.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,793,923.00	16,476,373.00	4,317,550.00
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	20,793,923.00	16,476,373.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,476,373.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,793,923.00	16,476,373.00	
b. Special education unduplicated pupil count	1,642.00	1,487.00	
c. Per capita local expenditures (B2a/B2b)	12,663.78	11,080.28	1,583.50
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

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