

Budget Assumptions

2025-26 Fiscal Year

The following budget assumptions are general District guidelines for budget development only and are not intended as a replacement for contractual agreements or addendum to any negotiations.

ENROLLMENT/ADA PROJECTIONS

1. An enrollment projection of 9,309 was used to develop staffing allocations, which include the Science & Technology Charter School (Sci Tech). The District's enrollment, excluding Sci Tech, is projected at 9,084.
2. Actual Average Daily Attendance (ADA) is projected to be 7,870.50 (not including students concurrently enrolled in Adult Education and Sci Tech). The projected ADA is .5% lower than 2024-25 P2.
3. Universal TK is a continuing program for 2025-26. The projected ADA is 220.76.

STAFFING ASSUMPTIONS

1. Classrooms are staffed not to exceed the following ratio of students per teacher:

<u>10:1</u>	TK*
<u>26:1</u>	K-1**
<u>26:1</u>	2-3**
<u>32:1</u>	4-6
<u>32:1</u>	7-8
<u>35:1</u>	9-12

*TK is staffed with an average class size of 24, and a ratio of 10:1

**K-3rd Grade are staffed at an average classroom ratio \leq the negotiated Grade Span Adjustment (GSA) target of 26:1

Cache Creek High School is staffed at 20:1.

2. Classified positions are budgeted based on the following staffing formulas unless otherwise noted:

Secretarial/Clerical

Elementary Schools:	1.0 FTE Office Coordinator 1 hr. School Admin. Clerk for each additional 50 students over 250
Middle Schools:	3.5 FTE: 1.0 FTE Office Coordinator 1.0 FTE Registrar/Counseling Sec. 1.0 FTE Attendance/VP Sec. .5 FTE School Admin. Clerk 1 hr. School Admin. Clerk for each additional 50 students over 700
High Schools:	6.0 FTE: 1.0 FTE Office Coordinator 1.0 FTE Registrar 1.0 FTE Attendance Clerk 3.0 FTE Admin. Secretary II 1 hr. School Admin. Clerk for each additional 50 students over 800
Continuation High:	1.0 FTE Office Coordinator 1 hr. School Admin. Clerk for 1-20 over 150, 2 hrs. for 21-40 over 150

Application of these formulas results in no additional clerical positions for 2025-26 at the school sites.

Library Technician/Textbook AV Clerk

<u>Grade</u>	<u>Enrollment</u>	<u>Hours</u>
K-6	0-500	4
	501-800	5
	>800	6
7-12	801-1200	8
	1201-1600	12
	>1600	16

Custodial

((Enrollment) 300) + ((Square footage) 17,000)) 2 x 8
+ 1 hour/serving kitchen
+ 2 hours/preparation kitchen
+ 1 hour/locker room

The Governing Board approved an increase of 5.8 FTE to the custodial staff in 2015-16.

3. Special Education is staffed using the following caseload formulas:

Resource Specialists	1.0 FTE/24 students
Special Day Class Teachers	1.0 FTE/15 students
Speech Therapists-Preschool	1.0 FTE/55 students
Speech Therapists-High School	1.0 FTE/55 students

Based on these formulas, no additional positions (above) have been included for the 2025-26 budget.

4. Any staffing increases over the above-listed assumptions must be approved by the Superintendent and recommended to the Governing Board for approval.

REVENUE ASSUMPTIONS

1. LCFF Revenue is projected with a statutory COLA of 2.30%. The revenue per ADA is estimated to be \$15,054. Other state resources are projected with the COLA of 2.30%.
2. State Special Education revenues include the COLA of 2.30% and are projected at the 2024-25 rates with updated P2 ADA information.
3. K-3 Grade Span Adjustment (GSA) revenues are budgeted based on the LCFF calculation for TK-3rd grade spans. The District's negotiated class size target 26:1. Currently, the District estimates \$3.5 M in GSA funding.

4. Lottery revenues are budgeted at \$191 for unrestricted and \$82.00 for restricted Proposition 20 per estimated 2024-25 P2 ADA.

EXPENDITURE ASSUMPTIONS

1. Salaries are budgeted for 2025-26 in accordance with the staffing assumptions outlined on pages 1 - 3.
2. All salary projections include step, column, and professional growth increases.
3. Substitutes are budgeted based on historical data, plus any applicable increases.
4. Employee benefits are projected as follows:

Certificated Employees

STRS	19.10%
Medicare	1.45%
Workers Compensation	1.448%
Unemployment	0.050%
Health & Welfare	\$905/month or \$9,960/year \$1,000/month or \$12,000/year

Classified Employees

PERS	26.81%
Medicare	1.45%
OASDI	6.20%
Workers Compensation	1.448%
Unemployment	0.050%
Health & Welfare	\$905/month or \$9,960/year \$1,000/month or \$12,000/year

COST OF ONE PERCENT FOR SALARIES AND BENEFITS

- Certificated Salaries \$647,394
- Classified Salaries \$370,798
- Unrepresented \$144,252

5. Utilities rates will be estimated at an increase of 10.74%.
6. Property, liability, and cyber insurance are budgeted based on SIA's program rates for the 2025-26 year. The rates are budgeted at increase of 55% and 13% respectively.
7. The Charter School, Adult Education, Child Development, and the Cafeteria Funds must operate within their budgeted income.

CATEGORICAL PROGRAMS

Categorical program expenses and ending balances are equal to revenues.

RESERVES

A reserve for economic uncertainties has been budgeted at 3% of expenditures per the State's standards and criteria. Reserves have been established as follows:

\$	24,000	Revolving Cash Funds
	25,000	Stores
	12,020,583	Restricted Fund Balance
	4,659,103	Reserves for Economic Uncertainties (3%)
	17,566,934	Supplemental and Concentration
	1,629,592	One-Time Funding
	854,048	Restricted Grants
	149,956	Donations
	37,791	Miscellaneous Income
	<u>19,887,738</u>	Unassigned/Unappropriated
\$	56,854,746	Projected Ending Fund Balance

SUMMARY

School districts must comply with the two (2) separate board meeting process to adopt the budget. The first board meeting is the public hearing. The second meeting is adoption of the budget. Once the state budget is adopted, and if it contains any changes that impact the district's budget, staff will revise the budget accordingly and present the changes to the Board of Trustees for approval.

After the state adopts its budget for fiscal year 2025-26, School Services of California will present specific details related to school district budgets at the School Finance Conference in July 2025.



Woodland Joint Unified School District

2025-26

July 1st Budget Adoption

Overview

- Introductions
 - Lewis Wiley, Associate Superintendent of Business
 - Norma Palomar, Director of Fiscal Services
- May Revision
- Proposed Budget FY 2025-26
 - Budget Assumptions
 - General Fund Proposed Budget
 - Multi Year Projections
 - Future Considerations
- Q/A

Acronyms

ADA	Average Daily Attendance
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
COLA	Cost-of-Living Adjustment
GSA	Grade Span Adjustment
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
OASDI	Old Age, Survivors and Disability Insurance
SIA	Schools Insurance Authority
SSC	School Services of California
TK	Transitional Kindergarten



May Revision

Themes for the 2025-26 May Revision



Governor Gavin Newsom released his 2025-26 May Revision amid significant financial and economic uncertainty



His May Revision projects both lower revenues and increased costs of health care in the current year and near term



Significant emphasis on federal policy and its impacts on California foreign trade, tourism, and immigration



To address the budget deficit, he uses a combination of reductions, borrowing, funding shifts, deferrals, and expenditures that would only be activated if sufficient revenues materialize



First seen in his January 2025 Budget proposal, the plan to under-appropriate the 2024-25 minimum guarantee remains in his May Revision to the tune of \$1.3 billion



Proposition 98 is largely insulated from these problems, with minimal disruptions to the proposals from the Governor's Budget in early January 2025, despite all that has come to pass since then

Risks to the Economy and the State Budget

Stock market volatility in response to federal policy changes can impact projected state revenue

California's unemployment rate is projected to increase in the budget year

California's Gross Domestic Product (GDP) is projected to decrease in a similar pattern to U.S. GDP in the budget year

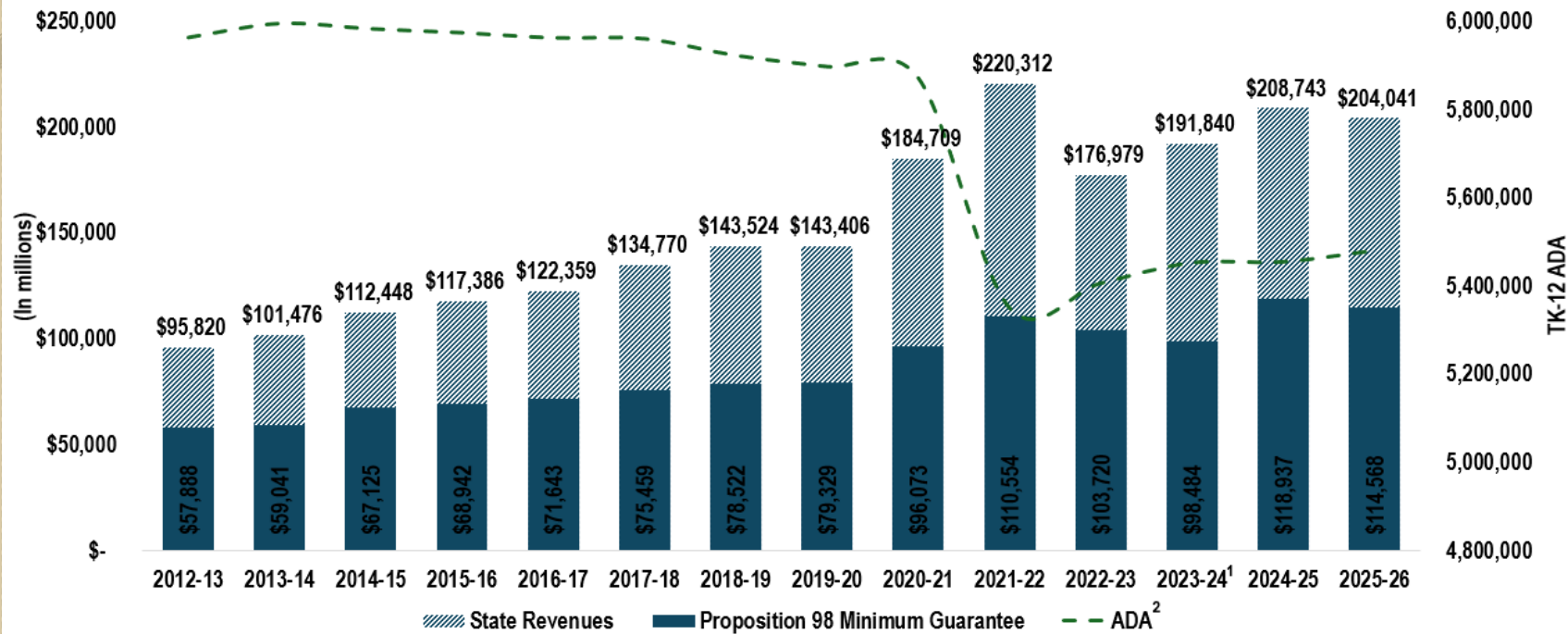


Anticipated cuts to key federal programs will increase pressure to backfill losses in federal funding with state dollars

California has several lawsuits pending against the federal government, the outcome of which could affect the California economy

The "Big Three" revenues are projected to be lower by \$4.8 billion over the three-year budget window when compared to January

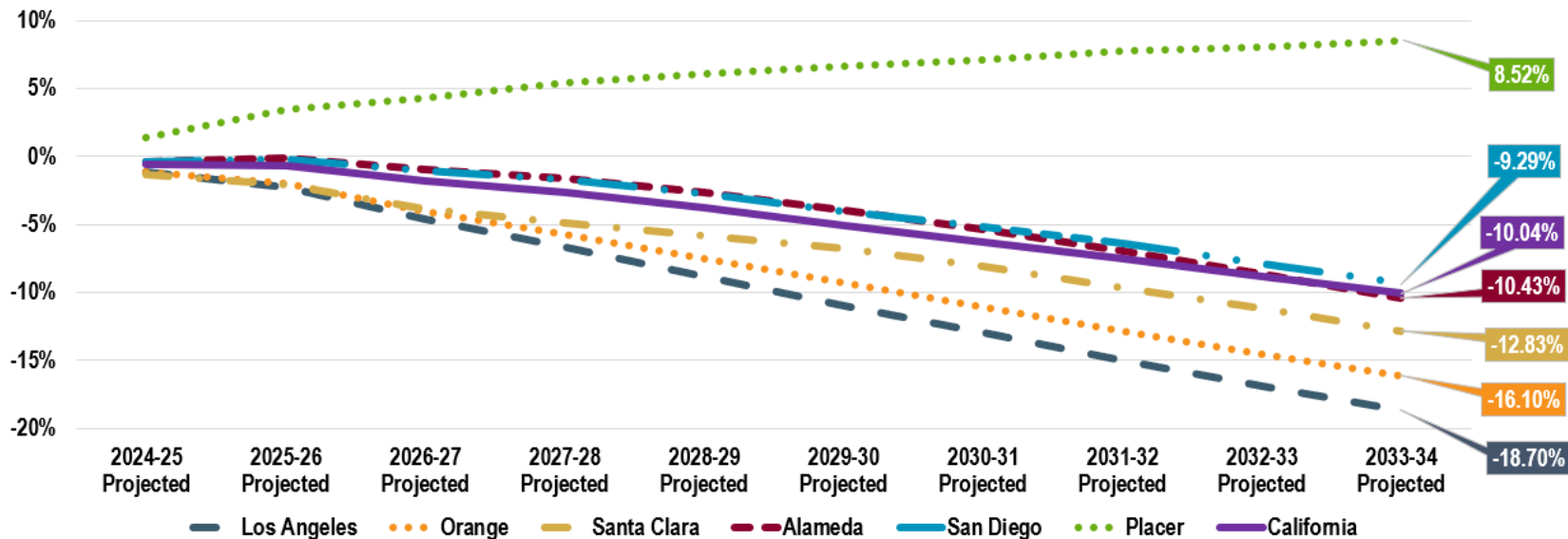
Proposition 98 and Student Attendance Over Time



¹Proposition 98 minimum guarantee was suspended in 2023-24; ²Average daily attendance

District Financial Conditions—Declining Enrollment by County

- 44 (or 76%) of the 58 counties are projected to decline in enrollment through 2033-34
- The 44 declining enrollment counties are projected to be down by approximately 600,000
- The 14 (or 24%) growing enrollment counties are projected to increase by approximately 14,000



2025-26 School District and Charter School LCFF

Grade Span	TK ¹⁻³	4-6	7-8	9-12
2024-25 Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
2.30% Cost-of-Living Adjustment (COLA)	\$231	\$234	\$241	\$279
2025-26 Base Grant per ADA	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment	\$1,067	—	—	\$323
2025-26 Adjusted Base Grant per ADA	\$11,323	\$10,411	\$10,719	\$12,746
20% Supplemental Grant per ADA ²	\$2,265	\$2,082	\$2,144	\$2,549
65% Concentration Grant per ADA ³	\$3,312	\$3,045	\$3,135	\$3,728
TK Add-On per ADA (inclusive of COLA)	\$5,545 ⁴	—	—	—

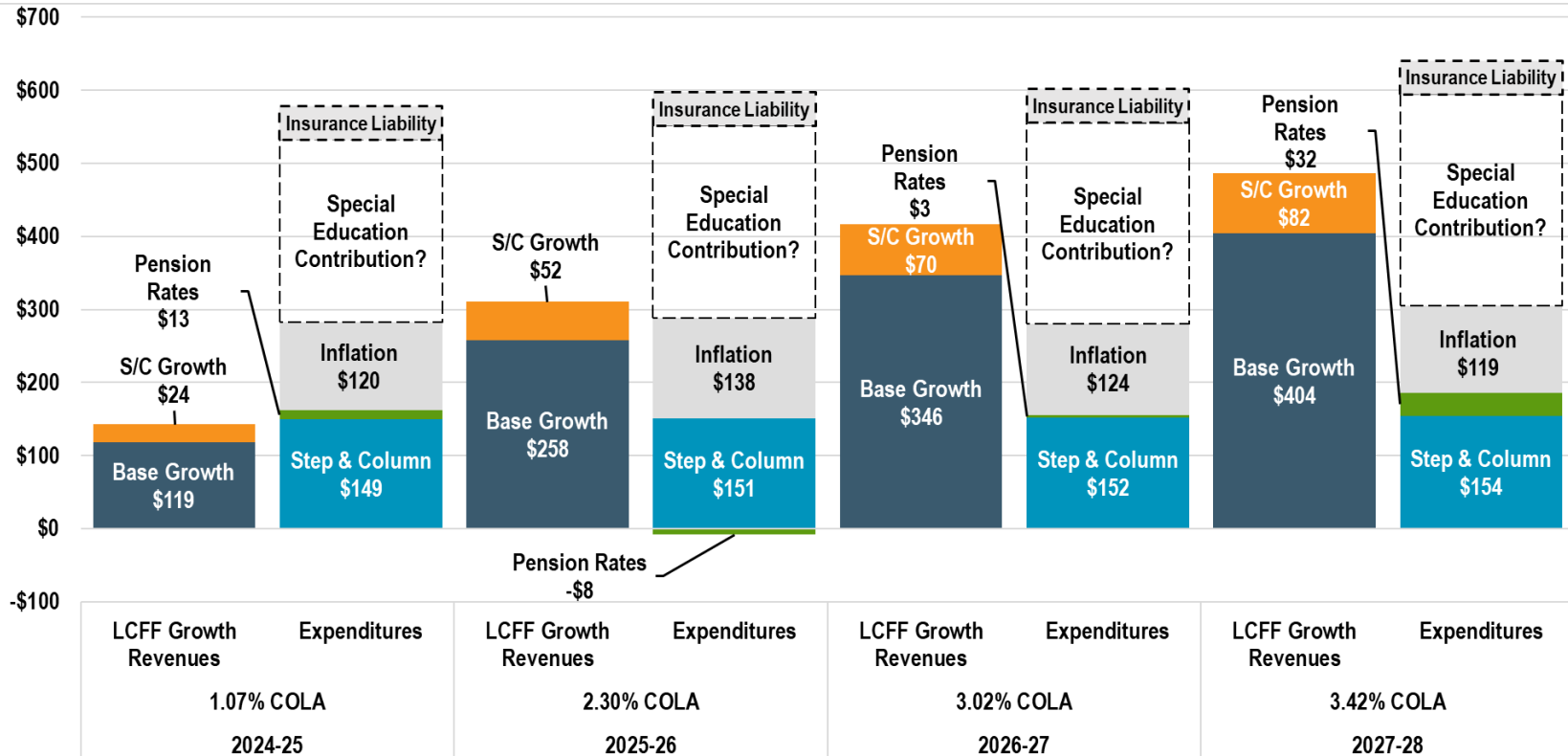
¹Transitional Kindergarten (TK)

²Maximum amount per ADA—to arrive at local educational agency's (LEA) grant amount, multiply adjusted base grant per ADA by 20% and unduplicated pupil percentage (UPP)

³Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

⁴Inclusive of an additional \$2,397 for the student-to-adult ratio reduction from 12:1 to 10:1

Multiyear Cost Forecast



Federal Education Budget

President Donald Trump's Proposed 2026 Budget

Non-Defense Spending

Reduced by
\$163 billion from
2025 levels, including
education spending

-● **Maintains Title I and Special Education Funding**
-● **K-12 Simplified Funding Program**
\$2 billion for 18 consolidated formula and competitive grants
-● **Eliminates Adult Education**
-● **Eliminates Title III and Migrant Education**

Property, Liability, and Workers' Compensation

Property and Liability

- The Los Angeles wildfires are expected to be more than a \$50 billion insurable event—the global market can withstand \$100 billion+ in annual losses
- Most insurance platforms are requiring an increased deductible for wildfire-related losses, related to changing wildfire predictive modeling
- Assembly Bill (AB) 218 (Gonzalez, Statutes of 2019) and AB 452 (Addis, Statutes of 2023) create short- and long-term sexual abuse and molestation insurance availability challenges
- FCMAT's¹ "Childhood Sexual Assault: Fiscal Implications for California Public Agencies" report outlines some of those challenges and potential solutions

FORECAST: LEAs can expect at least 20% premium increases pending legislation and changes in coverage

Workers' Compensation

- Claim severity and continuous trauma claims are on the rise due to medical wage and medical inflation
- Workers' Compensation claims costs are increasing as they remain open longer and medical/Rx costs increase

FORECAST: LEAs can expect 5-10% premium increases pending legislation and district-specific claim trends

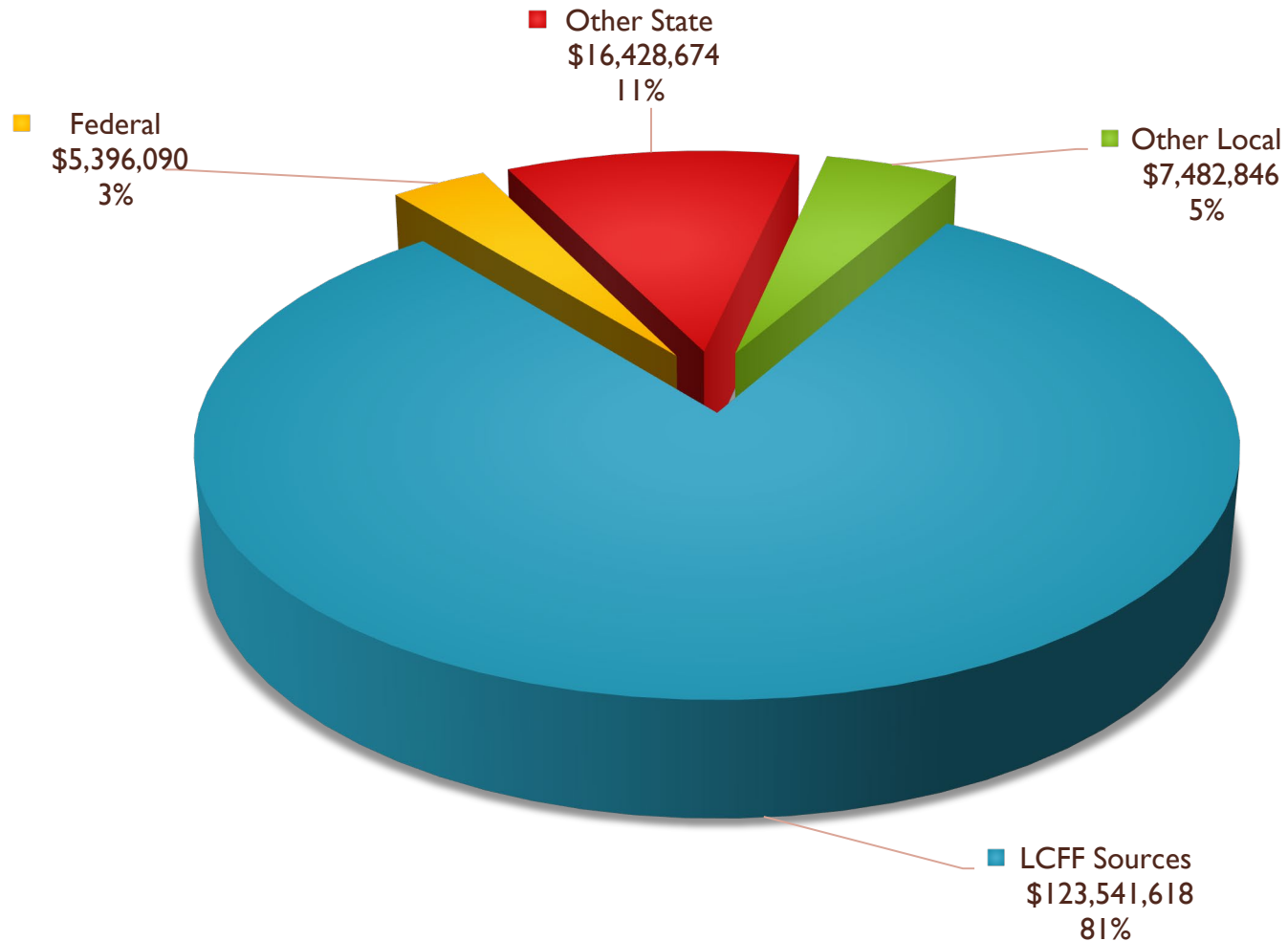
Source: Keenan; ¹Fiscal Crisis and Management Assistance Team



WJUSD's Proposed Budget 2025-26

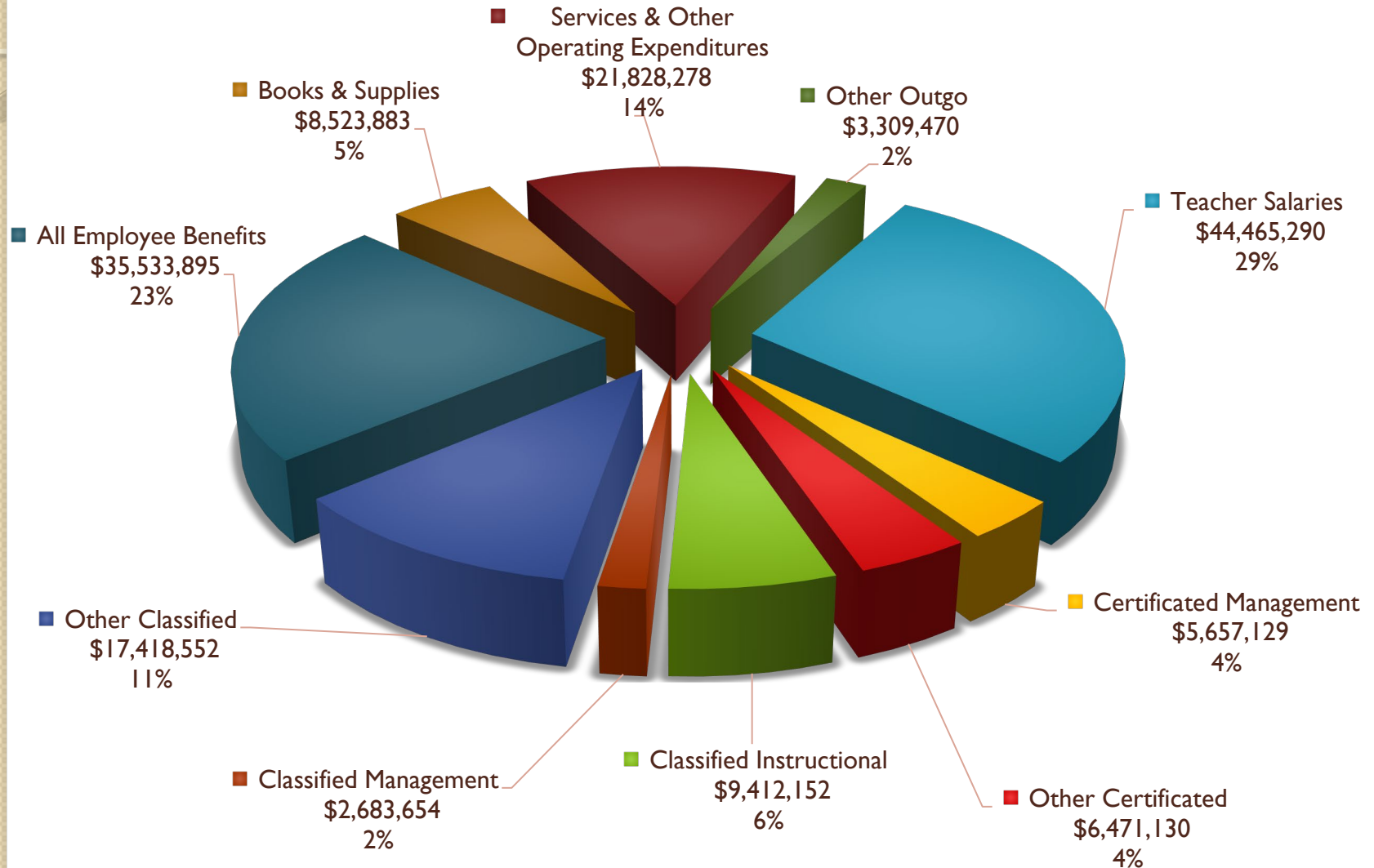
2025-26 General Fund Revenues

Total Revenues \$152,849,228



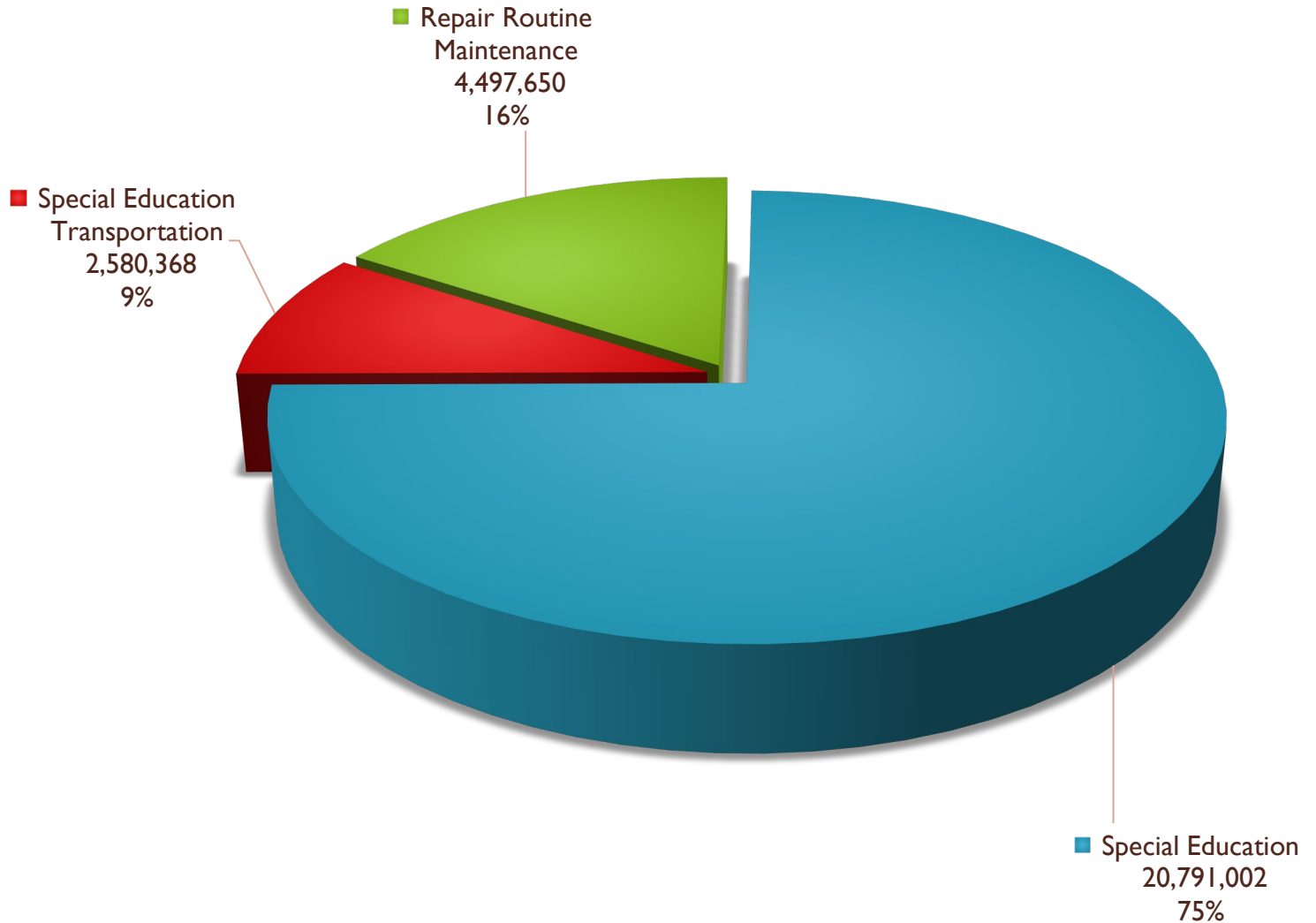
2025-26 General Fund Expenditures

Total Expenditures \$155,303,433



2025-26 Projected Contributions

Total Contributions \$27,869,020



WJUSD PROPOSED BUDGET for FY 2025-26

Budget Assumptions

Enrollment/ADA Projections

- Enrollment projection of 9,309 was used to develop staffing allocations
- Average Daily Attendance (ADA) is projected to be 7,870.50 - not including students currently enrolled in Adult Education or Science and Technology Academy
- Universal TK is a continuing program for 2025-26. The projected ADA is 220.76

WJUSD PROPOSED BUDGET for FY 2025-26

Budget Assumptions (con't)

School Site Staffing Assumptions for Classrooms

- Classes are staffed at the following ratio of students per teacher:
 - TK is staffed with an average class size of 24 and a ratio of 10:1
 - K – 3 Classes are staffed at an average classroom ratio \leq the negotiated Grade Span Adjustment (GSA) target of 26:1
 - 32 students for 1 teacher for 4-8 grades
 - 35 students for 1 teacher for 9-12 grades
 - 20 students for 1 teacher for Cache Creek Continuation High School

Classified Staffing Assumptions

- Classified positions remain budgeted at the same levels/formulas as in fiscal year 2024-25, specific details can be found in the Budget Assumptions narrative, pages 2 - 3

WJUSD PROPOSED BUDGET for FY 2025-26

Budget Assumptions

Revenue Assumptions (con't)-

- Federal revenues based on 2024-25
- The District estimates \$3.5M in GSA funding
- Lottery – Unrestricted \$191 and restricted \$82 per estimated Annual ADA
 - The District is estimated to receive \$2.1M in Lottery Funding

WJUSD PROPOSED BUDGET for FY 2025-26

Budget Assumptions

Expenditure Assumptions

- Salary Projections – include step and column costs of approximately 1.0% - 1.5% per year
- Employee benefits and other fringe cost are projected based on recent updates as applicable for the following:

Certificated Employees

• CalSTRS	19.10%
• Medicare	1.45%
• Workers Compensation	1.448%
• Unemployment	0.05%
• Health & Welfare	\$905/month or \$9,960/year \$1,000/month or \$12,000/year

Classified Employees

• CalPERS	26.81%
• Medicare	1.45%
• OASDI	6.20%
• Workers Compensation	1.448%
• Unemployment	0.05%
• Health & Welfare	\$905/month or \$9,960/year \$1,000/month or \$12,000/year

WJUSD PROPOSED BUDGET for FY 2025-26

Budget Assumptions

Expenditure Assumptions (con't) -

- Utilities budgeted for 2025-26 will be estimated 10.74% higher for the following:
 - Electricity, Natural Gas, Water, and Garbage
- Property & Liability, Cyber, and Worker Comp insurance are budgeted based on SIA's program rates for the 2025-26 year. The rates have increased by 55%, 13%, and 2% respectively.



General Fund - Combined

General Fund - Combined

(Unrestricted & Restricted)

2025-26

Proposed Budget

Revenues:

LCFF Sources	\$123,541,618
Federal Revenue	5,396,090
Other State and Local Revenue	<u>23,911,520</u>
Total Revenues:	<u>152,849,228</u>

Expenditures:

Certificated Salaries	56,593,549
Classified Salaries	29,514,358
Employee Benefits	35,533,895
Books and Supplies	8,523,883
Services and Other Operating Expenditures	21,828,278
Capital Outlay and Other Outgo	<u>3,309,470</u>
Total Expenditures:	<u>155,303,433</u>

Net Increase (Decrease) In Fund Balance	<u><u>(\$2,454,205)</u></u>
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General Fund - Combined

(Unrestricted & Restricted)

	2025-26 Proposed Budget 6/12/2025	2025-26 Proposed Budget 6/24/2025	Difference
Revenues:			
LCFF Sources	\$123,541,618	\$123,541,618	\$0
Federal Revenue	5,396,090	5,396,090	-
Other State and Local Revenue	23,911,520	23,911,520	-
Total Revenues:	152,849,228	152,849,228	\$0
Expenditures:			
Certificated Salaries	56,593,549	56,471,987	121,562
Classified Salaries	29,514,358	29,514,358	-
Employee Benefits	35,533,895	35,494,536	39,359
Books and Supplies	8,523,883	8,523,883	-
Services and Other Operating Expenditures	21,828,278	21,828,278	-
Capital Outlay and Other Outgo	3,309,470	3,309,470	-
Total Expenditures:	155,303,433	155,142,512	160,921
Net Increase (Decrease) In Fund Balance	(\$2,454,205)	(\$2,293,284)	\$160,921

General Fund - Combined Ending Fund Balance

2025-26

Proposed Budget

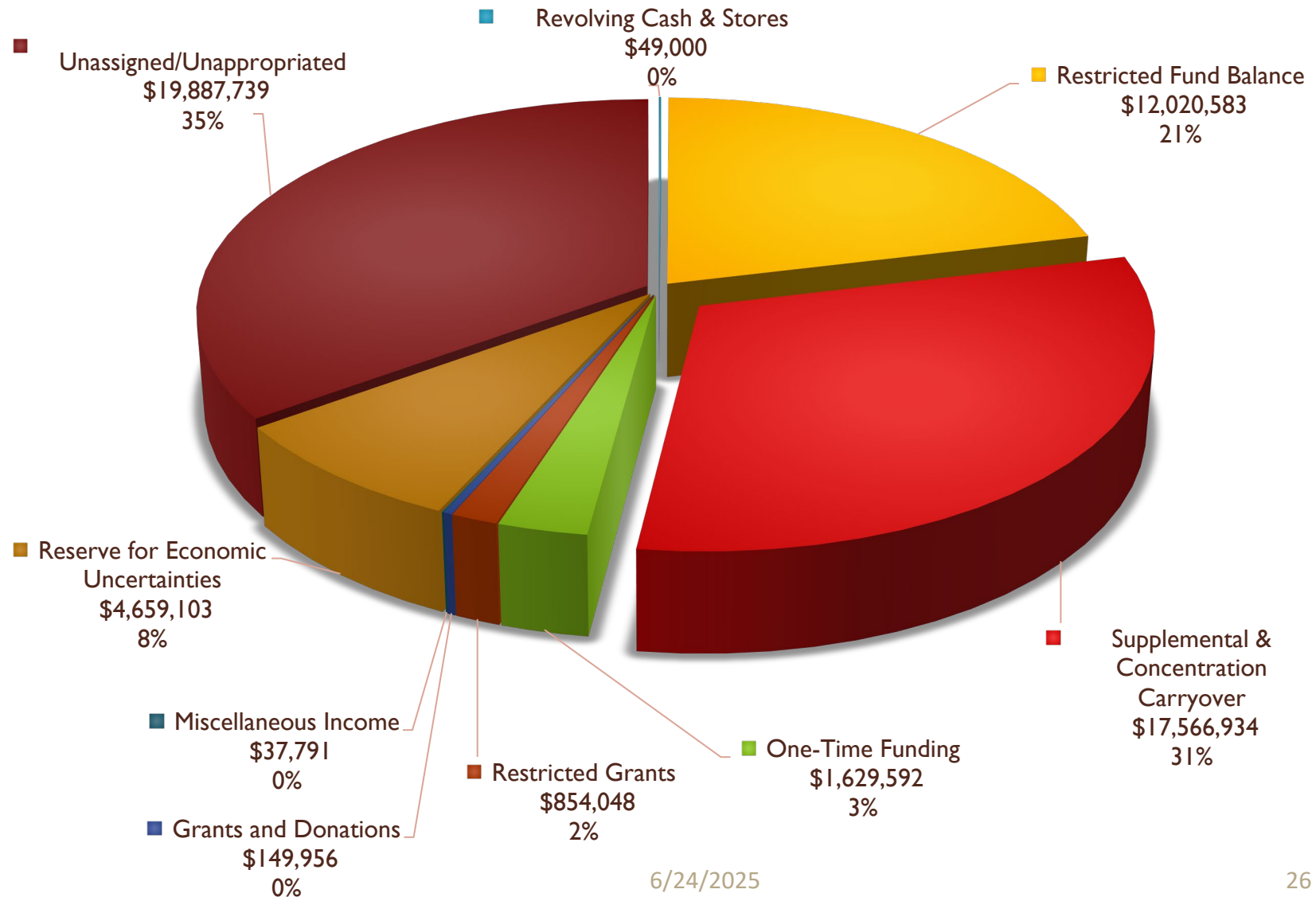
Fund Balance, Reserves

Beginning Balance, July 1, 2025	\$59,308,951 *
Audit Adjustment/Restatements	-
Ending Balance, June 30, 2026	<u><u>\$56,854,746</u></u>

** Based on estimated actual's ending fund balance for Fiscal Year 2024-25*

2025-26 Components of Ending Fund Balance

Total Fund Balance \$56,854,746





General Fund - Unrestricted

General Fund - Unrestricted

2025-26

Proposed Budget

Revenues:

LCFF Sources \$123,541,618

Federal Revenue

Other State and Local Revenue 3,920,335

Total Revenues 127,461,953

Expenditures:

Certificated Salaries 45,743,840

Classified Salaries 16,582,430

Employee Benefits 21,809,866

Books and Supplies 5,048,140

Services and Other Operating Expenditures 12,654,722

Capital Outlay and Other Outgo 208,140

Total Expenditures 102,047,138

Excess (Deficiency) or Revenues over Expenditures Before
other Financing Sources and Uses: 25,414,816

Other Finance Sources/Uses:

Contributions 27,869,020

Net Increase (Decrease) In Fund Balance 6/24/2025 (\$2,454,205)

General Fund - Unrestricted

Ending Fund Balance

2025-26

Proposed Budget

Fund Balance, Reserves

Beginning Balance, July 1, 2025	\$47,288,367 *
Audit Adjustment/Restatements	-
Ending Balance, June 30, 2026	<u><u>\$44,834,163</u></u>

** Based on estimated actual's ending fund balance for Fiscal Year 2024-25*



Multi-Year Projections

Multi-Year Projected Ending Fund Balances Based On School Services of California (SSC)

Fiscal Year	2025-26	2026-27	2027-28
Projected Beginning Balance	\$59,308,951	\$56,854,746	\$53,987,547
Operating Surplus/(Deficit)	(2,454,205)	(2,867,200)	(2,239,403)
Projected Ending Balance	56,854,746	53,987,547	51,748,144
3% Required Reserve	(4,659,103)	(4,867,645)	(4,754,072)
Reserve Met (Yes/No)	Yes	Yes	Yes
Nonspendables	(49,000)	(49,000)	(49,000)
Restricted Fund Balance	(12,020,583)	(12,020,583)	(12,020,583)
Other Assigned			
Supplemental & Concentration Carryover	(17,566,934)	(17,566,934)	(17,566,934)
One-Time Funding	(1,629,592)	(1,629,592)	(1,629,592)
Restricted Grants	(854,048)	(854,048)	(854,048)
Donations	(149,956)	(149,956)	(149,956)
Miscellaneous Income	(37,791)	(37,791)	(37,791)
Unassigned/Unappropriated	\$19,887,739	\$16,811,997	\$14,686,168
Status	Positive	Positive	Positive

Considerations on the Horizon

- Special Education
- Declining Enrollment
- Surprises in the State's Enacted Budget
- Changes in the Federal Education Budget

Fiscal Year 2025-26 Budget Adoption

The Governing Board of the Woodland Joint Unified School District is required to approve the District's budget as of July 1, 2025.

Copies of the budget will be available at the District Office:

Woodland Joint Unified School District
435 Sixth Street
Woodland, CA 95695



Questions?

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 435 6th Street, Woodland, CA 95695

Date: June 6, 2025

Public Hearing:

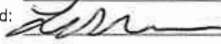
Place: 435 6th Street, Woodland, CA 95695

Date: June 12, 2025

Time: 6:00 PM

Adoption Date: June 24, 2025

Signed:



Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Laura Brubaker

Title: Board of Trustees, Clerk

Contact person for additional information on the budget reports:

Name: Lewis Wiley, Jr.

Telephone: 530-406-3220

Title: Associate Superintendent, Business Services

E-mail: Lewis.Wiley@wjusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Woodland Joint Unified
Yolo County

Budget, July 1
2025-26 Budget
WORKERS' COMPENSATION CERTIFICATION

57 72710 0000000
Form CC
G8BE5WZZYN(2025-26)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.


To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed 

Date of Meeting: June 12, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Laura Brubaker

Title: Board of Trustees, Clerk

For additional information on this certification, please contact:

Name: Lewis Wiley, Jr.

Title: Associate Superintendent, Business Services

Telephone: 530-406-3220

E-mail: Lewis.Wiley@wjusd.org

Woodland Joint Unified School District
CDS #: 57-72710
Proposed Adopted Budget
2025-26 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2025-26 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$44,785,162.93	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$4,243,645.41	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$49,028,808.34	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$4,659,103.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$44,369,705.34	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2025-26 Budget	Description of Need
01	General Fund/County School Service Fund	\$17,566,934.00	Supplemental & Concentration Carryover
01	General Fund/County School Service Fund	\$1,629,592.00	One-Time Funding Carryover
01	General Fund/County School Service Fund	\$854,048.00	Restricted Grants
01	General Fund/County School Service Fund	\$149,956.00	Donations
01	General Fund/County School Service Fund	\$37,791.00	Miscellaneous Income
01	General Fund/County School Service Fund	\$19,887,738.93	Unassigned/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$4,243,645.41	
	Total of Substantiated Needs	\$44,369,705.34	

Remaining Unsubstantiated Balance \$0.00 **Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Description	2024-25 Estimated Actuals			2025-26 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)	7,917.96	7,917.96	8,480.42	7,878.41	7,878.41	8,175.88
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)	7,917.96	7,917.96	8,480.42	7,878.41	7,878.41	8,175.88
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	50.03	50.03	57.94	57.94	57.94	57.94
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.84	3.84	3.84	3.84	3.84	3.84
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)	53.87	53.87	61.78	61.78	61.78	61.78
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,971.83	7,971.83	8,542.20	7,940.19	7,940.19	8,237.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 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	2024-25 Estimated Actuals			2025-26 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	210.44	210.44	210.44	210.44	210.44	210.44
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)	210.44	210.44	210.44	210.44	210.44	210.44
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	210.44	210.44	210.44	210.44	210.44	210.44

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

			2024-25 Estimated Actuals			2025-26 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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	123,865,949.00	0.00	123,865,949.00	123,541,618.00	0.00	123,541,618.00	-0.3%
2) Federal Revenue		8100-8299	0.00	7,636,042.84	7,636,042.84	0.00	5,396,090.00	5,396,090.00	-29.3%
3) Other State Revenue		8300-8599	1,918,388.00	18,581,555.93	20,499,943.93	1,929,697.00	14,498,977.00	16,428,674.00	-19.9%
4) Other Local Revenue		8600-8799	705,873.85	8,305,702.02	9,011,575.87	1,990,638.00	5,492,208.00	7,482,846.00	-17.0%
5) TOTAL, REVENUES			126,490,210.85	34,523,300.79	161,013,511.64	127,461,953.00	25,387,275.00	152,849,228.00	-5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	46,770,196.89	14,615,203.55	61,385,400.44	45,743,840.00	10,849,709.00	56,593,549.00	-7.8%
2) Classified Salaries		2000-2999	16,628,777.50	16,374,007.92	33,002,785.42	16,582,429.50	12,931,928.00	29,514,357.50	-10.6%
3) Employee Benefits		3000-3999	22,341,818.16	14,448,991.47	36,790,809.63	21,809,866.00	13,724,029.00	35,533,895.00	-3.4%
4) Books and Supplies		4000-4999	5,604,034.87	12,140,093.54	17,744,128.41	5,048,140.00	3,475,743.00	8,523,883.00	-52.0%
5) Services and Other Operating Expenditures		5000-5999	17,484,732.38	13,243,450.41	30,728,182.79	12,654,722.00	9,173,556.00	21,828,278.00	-29.0%
6) Capital Outlay		6000-6999	1,882,800.87	848,865.29	2,731,666.16	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,356,364.00	2,321,676.00	3,678,040.00	1,325,332.00	2,431,740.00	3,757,072.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,540,496.89)	1,100,693.25	(439,803.64)	(1,117,192.00)	669,590.00	(447,602.00)	1.8%
9) TOTAL, EXPENDITURES			110,528,227.78	75,092,981.43	185,621,209.21	102,047,137.50	53,256,295.00	155,303,432.50	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,961,983.07	(40,569,680.64)	(24,607,697.57)	25,414,815.50	(27,869,020.00)	(2,454,204.50)	-90.0%
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	(26,722,378.96)	26,722,378.96	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,722,378.96)	26,722,378.96	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,760,395.89)	(13,847,301.68)	(24,607,697.57)	(2,454,204.50)	0.00	(2,454,204.50)	-90.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,048,763.32	25,867,885.07	83,916,648.39	47,288,367.43	12,020,583.39	59,308,950.82	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description			2024-25 Estimated Actuals			2025-26 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)			58,048,763.32	25,867,885.07	83,916,648.39	47,288,367.43	12,020,583.39	59,308,950.82	-29.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,048,763.32	25,867,885.07	83,916,648.39	47,288,367.43	12,020,583.39	59,308,950.82	-29.3%
2) Ending Balance, June 30 (E + F1e)			47,288,367.43	12,020,583.39	59,308,950.82	44,834,162.93	12,020,583.39	56,854,746.32	-4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	24,000.00	0.00	24,000.00	-52.0%
Stores		9712	43,085.47	0.00	43,085.47	25,000.00	0.00	25,000.00	-42.0%
Prepaid Items		9713	86,665.00	0.00	86,665.00	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	12,020,583.39	12,020,583.39	0.00	12,020,583.39	12,020,583.39	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	20,238,321.00	0.00	20,238,321.00	20,238,321.00	0.00	20,238,321.00	0.0%
Supplemental & Concentration Carry over	0000	9780	17,566,934.00		17,566,934.00			0.00	
One-Time Funding Carry over	0000	9780	1,629,592.00		1,629,592.00			0.00	
Restricted Grants	0000	9780	854,048.00		854,048.00			0.00	
Donations	0000	9780	149,956.00		149,956.00			0.00	
Miscellaneous Income	0000	9780	37,791.00		37,791.00			0.00	
Supplemental & Concentration Carry over	0000	9780			0.00	17,566,934.00		17,566,934.00	
One-Time Funding Carry over	0000	9780			0.00	1,629,592.00		1,629,592.00	
Restricted Grants	0000	9780			0.00	854,048.00		854,048.00	
Donations	0000	9780			0.00	149,956.00		149,956.00	
Miscellaneous Income	0000	9780			0.00	37,791.00		37,791.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,568,636.00	0.00	5,568,636.00	4,659,103.00	0.00	4,659,103.00	-16.3%
Unassigned/Unappropriated Amount		9790	21,301,659.96	0.00	21,301,659.96	19,887,738.93	0.00	19,887,738.93	-6.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	69,901,333.94	2,711,946.94	72,613,280.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	43,085.47	0.00	43,085.47				
7) Prepaid Expenditures		9330	86,665.00	0.00	86,665.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,081,084.41	2,711,946.94	72,793,031.35				
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	4,155,667.56	1,444.17	4,157,111.73				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,155,667.56	1,444.17	4,157,111.73				
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									
(G10 + H2) - (I6 + J2)			65,925,416.85	2,710,502.77	68,635,919.62				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	65,162,111.00	0.00	65,162,111.00	65,108,108.00	0.00	65,108,108.00	-0.1%
Education Protection Account State Aid - Current Year		8012	17,344,465.00	0.00	17,344,465.00	17,110,813.00	0.00	17,110,813.00	-1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	217,820.00	0.00	217,820.00	217,820.00	0.00	217,820.00	0.0%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	70,702.00	0.00	70,702.00	70,702.00	0.00	70,702.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	36,121,931.00	0.00	36,121,931.00	36,121,931.00	0.00	36,121,931.00	0.0%
Unsecured Roll Taxes		8042	2,242,467.00	0.00	2,242,467.00	2,242,467.00	0.00	2,242,467.00	0.0%
Prior Years' Taxes		8043	18,257.00	0.00	18,257.00	18,257.00	0.00	18,257.00	0.0%
Supplemental Taxes		8044	625,154.00	0.00	625,154.00	625,154.00	0.00	625,154.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,043,199.00	0.00	3,043,199.00	3,043,199.00	0.00	3,043,199.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	504,180.00	0.00	504,180.00	504,180.00	0.00	504,180.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			125,350,286.00	0.00	125,350,286.00	125,062,631.00	0.00	125,062,631.00	-0.2%
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	(1,017,404.00)	0.00	(1,017,404.00)	(1,054,080.00)	0.00	(1,054,080.00)	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			123,865,949.00	0.00	123,865,949.00	123,541,618.00	0.00	123,541,618.00	-0.3%
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	2,044,838.00	2,044,838.00	0.00	2,041,157.00	2,041,157.00	-0.2%
Special Education Discretionary Grants		8182	0.00	247,983.58	247,983.58	0.00	152,959.00	152,959.00	-38.3%
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

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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		2,612,431.27	2,612,431.27		2,372,183.00	2,372,183.00	-9.2%
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		502,737.06	502,737.06		327,853.00	327,853.00	-34.8%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		280,931.17	280,931.17		265,971.00	265,971.00	-5.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		444,481.59	444,481.59		140,563.00	140,563.00	-68.4%
Career and Technical Education	3500-3599	8290		95,404.00	95,404.00		95,404.00	95,404.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,407,236.17	1,407,236.17	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	7,636,042.84	7,636,042.84	0.00	5,396,090.00	5,396,090.00	-29.3%
OTHER STATE REVENUE									
Other State Apportionments									
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	413,000.00	0.00	413,000.00	409,049.00	0.00	409,049.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	1,495,388.00	607,073.00	2,102,461.00	1,510,648.00	648,550.00	2,159,198.00	2.7%
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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		4,845,005.00	4,845,005.00		4,845,005.00	4,845,005.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,513,022.22	1,513,022.22		1,513,022.00	1,513,022.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		41,542.09	41,542.09		40,000.00	40,000.00	-3.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Career Technical Education Incentive Grant Program	6387	8590		881,650.79	881,650.79		431,350.00	431,350.00	-51.1%
Arts and Music in Schools (Prop 28)	6770	8590		1,561,173.00	1,561,173.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,000.00	9,132,089.83	9,142,089.83	10,000.00	7,021,050.00	7,031,050.00	-23.1%
TOTAL, OTHER STATE REVENUE			1,918,388.00	18,581,555.93	20,499,943.93	1,929,697.00	14,498,977.00	16,428,674.00	-19.9%
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	216,720.00	0.00	216,720.00	218,243.00	0.00	218,243.00	0.7%
Interest		8660	980,935.00	0.00	980,935.00	2,684,000.00	0.00	2,684,000.00	173.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,074,856.00)	0.00	(1,074,856.00)	(1,205,044.00)	0.00	(1,205,044.00)	12.1%
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	393,120.00	393,120.00	0.00	600,000.00	600,000.00	52.6%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	583,074.85	3,479,366.62	4,062,441.47	293,439.00	517,543.00	810,982.00	-80.0%
Tuition		8710	0.00	104,000.00	104,000.00	0.00	104,000.00	104,000.00	0.0%
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		4,329,215.40	4,329,215.40		4,270,665.00	4,270,665.00	-1.4%
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			705,873.85	8,305,702.02	9,011,575.87	1,990,638.00	5,492,208.00	7,482,846.00	-17.0%
TOTAL, REVENUES			126,490,210.85	34,523,300.79	161,013,511.64	127,461,953.00	25,387,275.00	152,849,228.00	-5.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	38,656,376.86	9,678,877.87	48,335,254.73	37,659,200.00	6,806,090.00	44,465,290.00	-8.0%
Certificated Pupil Support Salaries		1200	2,648,383.75	3,173,488.27	5,821,872.02	2,569,039.00	2,610,892.00	5,179,931.00	-11.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,778,789.33	964,258.62	5,743,047.95	4,909,554.00	747,575.00	5,657,129.00	-1.5%
Other Certificated Salaries		1900	686,646.95	798,578.79	1,485,225.74	606,047.00	685,152.00	1,291,199.00	-13.1%
TOTAL, CERTIFICATED SALARIES			46,770,196.89	14,615,203.55	61,385,400.44	45,743,840.00	10,849,709.00	56,593,549.00	-7.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,886,066.24	8,315,104.42	10,201,170.66	1,759,918.00	7,652,234.00	9,412,152.00	-7.7%
Classified Support Salaries		2200	4,692,974.27	4,438,095.62	9,131,069.89	4,842,648.00	3,496,244.00	8,338,892.00	-8.7%
Classified Supervisors' and Administrators' Salaries		2300	2,373,935.90	324,089.29	2,698,025.19	2,421,248.00	262,406.00	2,683,654.00	-0.5%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	6,032,841.32	1,304,730.37	7,337,571.69	5,751,988.00	602,301.00	6,354,289.00	-13.4%
Other Classified Salaries		2900	1,642,959.77	1,991,988.22	3,634,947.99	1,806,627.50	918,743.00	2,725,370.50	-25.0%
TOTAL, CLASSIFIED SALARIES			16,628,777.50	16,374,007.92	33,002,785.42	16,582,429.50	12,931,928.00	29,514,357.50	-10.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,494,917.90	7,335,123.16	15,830,041.06	8,437,447.00	7,433,707.00	15,871,154.00	0.3%
PERS		3201-3202	4,336,174.73	2,862,787.13	7,198,961.86	4,470,765.00	2,840,151.00	7,310,916.00	1.6%
OASDI/Medicare/Alternative		3301-3302	2,021,485.49	1,410,758.08	3,432,243.57	2,074,127.00	1,090,318.00	3,164,445.00	-7.8%
Health and Welfare Benefits		3401-3402	5,481,189.04	2,131,497.64	7,612,686.68	4,903,608.00	1,803,260.00	6,706,868.00	-11.9%
Unemployment Insurance		3501-3502	114,494.41	128,478.34	242,972.75	314,469.50	141,296.00	455,765.50	87.6%
Workers' Compensation		3601-3602	960,225.24	517,650.38	1,477,875.62	959,884.50	378,206.00	1,338,090.50	-9.5%
OPEB, Allocated		3701-3702	662,148.00	0.00	662,148.00	495,270.00	0.00	495,270.00	-25.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	271,183.35	62,696.74	333,880.09	154,295.00	37,091.00	191,386.00	-42.7%
TOTAL, EMPLOYEE BENEFITS			22,341,818.16	14,448,991.47	36,790,809.63	21,809,866.00	13,724,029.00	35,533,895.00	-3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,359,098.43	307,073.00	1,666,171.43	0.00	648,550.00	648,550.00	-61.1%
Books and Other Reference Materials		4200	412,257.41	176,461.34	588,718.75	2,847.00	3,663.00	6,510.00	-98.9%
Materials and Supplies		4300	3,400,246.07	11,208,647.18	14,608,893.25	4,618,702.00	2,625,528.00	7,244,230.00	-50.4%
Noncapitalized Equipment		4400	432,432.96	447,912.02	880,344.98	426,591.00	198,002.00	624,593.00	-29.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,604,034.87	12,140,093.54	17,744,128.41	5,048,140.00	3,475,743.00	8,523,883.00	-52.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	403,230.26	7,667,728.54	8,070,958.80	177,535.00	4,720,629.00	4,898,164.00	-39.3%
Travel and Conferences		5200	470,534.88	316,499.29	787,034.17	165,150.00	246,913.00	412,063.00	-47.6%
Dues and Memberships		5300	79,314.59	2,312.37	81,626.96	44,429.00	2,643.00	47,072.00	-42.3%
Insurance		5400 - 5450	827,683.00	350.00	828,033.00	962,407.00	0.00	962,407.00	16.2%
Operations and Housekeeping Services		5500	5,194,205.00	144,562.65	5,338,767.65	5,800,160.00	145,000.00	5,945,160.00	11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448,996.22	1,095,472.24	1,544,468.46	574,278.00	1,397,447.00	1,971,725.00	27.7%
Transfers of Direct Costs		5710	(83,440.50)	83,440.50	0.00	(69,566.00)	69,566.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(212,992.91)	0.00	(212,992.91)	(192,201.00)	0.00	(192,201.00)	-9.8%
Professional/Consulting Services and Operating Expenditures		5800	9,874,032.84	3,913,025.86	13,787,058.70	4,761,388.00	2,575,899.00	7,337,287.00	-46.8%
Communications		5900	483,169.00	20,058.96	503,227.96	431,142.00	15,459.00	446,601.00	-11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,484,732.38	13,243,450.41	30,728,182.79	12,654,722.00	9,173,556.00	21,828,278.00	-29.0%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	200,020.60	38,459.60	238,480.20	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	574,322.97	172,228.47	746,551.44	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	1,008,457.30	638,177.22	1,646,634.52	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	100,000.00	0.00	100,000.00	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			1,882,800.87	848,865.29	2,731,666.16	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	25,525.00	0.00	25,525.00	50.1%
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	1,524.00	2,281,924.00	2,283,448.00	1,524.00	2,431,740.00	2,433,264.00	6.6%
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	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

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	237,324.78	1,403.00	238,727.78	203,867.00	0.00	203,867.00	-14.6%
Other Debt Service - Principal		7439	1,100,506.22	38,349.00	1,138,855.22	1,094,416.00	0.00	1,094,416.00	-3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,356,364.00	2,321,676.00	3,678,040.00	1,325,332.00	2,431,740.00	3,757,072.00	2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,100,693.25)	1,100,693.25	0.00	(669,590.00)	669,590.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(439,803.64)	0.00	(439,803.64)	(447,602.00)	0.00	(447,602.00)	1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,540,496.89)	1,100,693.25	(439,803.64)	(1,117,192.00)	669,590.00	(447,602.00)	1.8%
TOTAL, EXPENDITURES			110,528,227.78	75,092,981.43	185,621,209.21	102,047,137.50	53,256,295.00	155,303,432.50	-16.3%
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

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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	(26,722,378.96)	26,722,378.96	0.00	(27,869,020.00)	27,869,020.00	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			(26,722,378.96)	26,722,378.96	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,722,378.96)	26,722,378.96	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

			2024-25 Estimated Actuals			2025-26 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	123,865,949.00	0.00	123,865,949.00	123,541,618.00	0.00	123,541,618.00	-0.3%
2) Federal Revenue		8100-8299	0.00	7,636,042.84	7,636,042.84	0.00	5,396,090.00	5,396,090.00	-29.3%
3) Other State Revenue		8300-8599	1,918,388.00	18,581,555.93	20,499,943.93	1,929,697.00	14,498,977.00	16,428,674.00	-19.9%
4) Other Local Revenue		8600-8799	705,873.85	8,305,702.02	9,011,575.87	1,990,638.00	5,492,208.00	7,482,846.00	-17.0%
5) TOTAL, REVENUES			126,490,210.85	34,523,300.79	161,013,511.64	127,461,953.00	25,387,275.00	152,849,228.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	63,969,970.35	45,033,402.73	109,003,373.08	58,046,336.00	29,350,127.00	87,396,463.00	-19.8%
2) Instruction - Related Services	2000-2999		12,718,172.63	5,553,801.32	18,271,973.95	12,500,112.00	3,887,772.00	16,387,884.00	-10.3%
3) Pupil Services	3000-3999		8,720,485.18	14,448,528.48	23,169,013.66	7,068,287.50	11,814,468.00	18,882,755.50	-18.5%
4) Ancillary Services	4000-4999		1,123,685.40	29,760.00	1,153,445.40	969,611.00	39,623.00	1,009,234.00	-12.5%
5) Community Services	5000-5999		212,621.37	42,540.57	255,161.94	199,705.00	20,080.00	219,785.00	-13.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,164,594.74	1,797,342.06	11,961,936.80	10,365,179.00	927,510.00	11,292,689.00	-5.6%
8) Plant Services	8000-8999		12,262,334.11	5,865,930.27	18,128,264.38	11,572,575.00	4,784,975.00	16,357,550.00	-9.8%
9) Other Outgo	9000-9999		1,356,364.00	2,321,676.00	3,678,040.00	1,325,332.00	2,431,740.00	3,757,072.00	2.1%
10) TOTAL, EXPENDITURES			110,528,227.78	75,092,981.43	185,621,209.21	102,047,137.50	53,256,295.00	155,303,432.50	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,961,983.07	(40,569,680.64)	(24,607,697.57)	25,414,815.50	(27,869,020.00)	(2,454,204.50)	-90.0%
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	(26,722,378.96)	26,722,378.96	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,722,378.96)	26,722,378.96	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,760,395.89)	(13,847,301.68)	(24,607,697.57)	(2,454,204.50)	0.00	(2,454,204.50)	-90.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,048,763.32	25,867,885.07	83,916,648.39	47,288,367.43	12,020,583.39	59,308,950.82	-29.3%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)			58,048,763.32	25,867,885.07	83,916,648.39	47,288,367.43	12,020,583.39	59,308,950.82	-29.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,048,763.32	25,867,885.07	83,916,648.39	47,288,367.43	12,020,583.39	59,308,950.82	-29.3%
2) Ending Balance, June 30 (E + F1e)			47,288,367.43	12,020,583.39	59,308,950.82	44,834,162.93	12,020,583.39	56,854,746.32	-4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	24,000.00	0.00	24,000.00	-52.0%
Stores		9712	43,085.47	0.00	43,085.47	25,000.00	0.00	25,000.00	-42.0%
Prepaid Items		9713	86,665.00	0.00	86,665.00	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	12,020,583.39	12,020,583.39	0.00	12,020,583.39	12,020,583.39	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	20,238,321.00	0.00	20,238,321.00	20,238,321.00	0.00	20,238,321.00	0.0%
Supplemental & Concentration Carry over	0000	9780	17,566,934.00		17,566,934.00			0.00	
One-Time Funding Carry over	0000	9780	1,629,592.00		1,629,592.00			0.00	
Restricted Grants	0000	9780	854,048.00		854,048.00			0.00	
Donations	0000	9780	149,956.00		149,956.00			0.00	
Miscellaneous Income	0000	9780	37,791.00		37,791.00			0.00	
Supplemental & Concentration Carry over	0000	9780			0.00	17,566,934.00		17,566,934.00	
One-Time Funding Carry over	0000	9780			0.00	1,629,592.00		1,629,592.00	
Restricted Grants	0000	9780			0.00	854,048.00		854,048.00	
Donations	0000	9780			0.00	149,956.00		149,956.00	
Miscellaneous Income	0000	9780			0.00	37,791.00		37,791.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,568,636.00	0.00	5,568,636.00	4,659,103.00	0.00	4,659,103.00	-16.3%
Unassigned/Unappropriated Amount		9790	21,301,659.96	0.00	21,301,659.96	19,887,738.93	0.00	19,887,738.93	-6.6%

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 01
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6230	California Clean Energy Jobs Act	308,454.00	308,454.00
6300	Lottery: Instructional Materials	3,382,479.10	3,382,479.10
6500	Special Education	743,288.59	743,288.59
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,034,183.02	1,034,183.02
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,623,935.00	1,623,935.00
7435	Learning Recovery Emergency Block Grant	4,928,243.68	4,928,243.68
Total, Restricted Balance		12,020,583.39	12,020,583.39

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.0%
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	10,000.00	10,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	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			50,000.00	50,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	552,554.96	552,554.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			552,554.96	552,554.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,554.96	552,554.96	0.0%
2) Ending Balance, June 30 (E + F1e)			552,554.96	552,554.96	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	552,554.96	552,554.96	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	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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
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			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
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%
All Other Local Revenue		8699	50,000.00	50,000.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	10,000.00	10,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	0.0%
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	40,000.00	40,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	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%
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			50,000.00	50,000.00	0.0%
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%

Woodland Joint Unified
Yolo County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

57 72710 0000000
Form 08
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(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	2024-25 Estimated Actuals	2025-26 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	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.0%
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		50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	552,554.96	552,554.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			552,554.96	552,554.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,554.96	552,554.96	0.0%
2) Ending Balance, June 30 (E + F1e)			552,554.96	552,554.96	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	552,554.96	552,554.96	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	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

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 08
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	552,554.96	552,554.96
Total, Restricted Balance		552,554.96	552,554.96

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,577,371.00	2,806,684.00	8.9%
2) Federal Revenue		8100-8299	14,898.80	21,400.00	43.6%
3) Other State Revenue		8300-8599	456,611.59	436,305.00	-4.4%
4) Other Local Revenue		8600-8799	11,995.00	40,033.00	233.7%
5) TOTAL, REVENUES			3,060,876.39	3,304,422.00	8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,347,179.45	1,314,369.00	-2.4%
2) Classified Salaries		2000-2999	570,138.56	286,460.00	-49.8%
3) Employee Benefits		3000-3999	760,464.96	662,673.00	-12.9%
4) Books and Supplies		4000-4999	215,444.46	205,349.00	-4.7%
5) Services and Other Operating Expenditures		5000-5999	364,497.46	303,761.00	-16.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	270,437.00	284,470.00	5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,237.54	13,733.00	-58.7%
9) TOTAL, EXPENDITURES			3,561,399.43	3,070,815.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,523.04)	233,607.00	-146.7%
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)			(500,523.04)	233,607.00	-146.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,136.08	804,613.04	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,136.08	804,613.04	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,136.08	804,613.04	-38.4%
2) Ending Balance, June 30 (E + F1e)			804,613.04	1,038,220.04	29.0%
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	62,870.10	62,870.10	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	741,742.94	975,349.94	31.5%
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	1,446,068.14		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			1,446,068.14		
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	31.55		
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			31.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,446,036.59		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,147,433.00	1,330,581.00	16.0%
Education Protection Account State Aid - Current Year		8012	412,534.00	422,023.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	1,017,404.00	1,054,080.00	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,577,371.00	2,806,684.00	8.9%
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	14,898.80	21,400.00	43.6%
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, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, 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 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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,898.80	21,400.00	43.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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	3,782.00	4,189.00	10.8%
Lottery - Unrestricted and Instructional Materials		8560	53,112.00	74,706.00	40.7%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	183,823.00	183,823.00	0.0%
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%
Arts and Music in Schools (Prop 28)	6770	8590	34,841.00	34,838.00	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	181,053.59	138,749.00	-23.4%
TOTAL, OTHER STATE REVENUE			456,611.59	436,305.00	-4.4%
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	15,410.00	57,976.00	276.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,315.00)	(17,943.00)	315.8%
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	900.00	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			11,995.00	40,033.00	233.7%
TOTAL, REVENUES			3,060,876.39	3,304,422.00	8.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,178,689.92	1,143,995.00	-2.9%
Certificated Pupil Support Salaries		1200	29,888.99	33,721.00	12.8%
Certificated Supervisors' and Administrators' Salaries		1300	138,600.54	136,653.00	-1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,347,179.45	1,314,369.00	-2.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	203,112.41	57,855.00	-71.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	104,129.25	90,660.00	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,764.50	54,497.00	-38.6%
Other Classified Salaries		2900	174,132.40	83,448.00	-52.1%
TOTAL, CLASSIFIED SALARIES			570,138.56	286,460.00	-49.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	366,706.22	357,994.00	-2.4%
PERS		3201-3202	109,402.16	77,488.00	-29.2%
OASDI/Medicare/Alternative		3301-3302	63,403.43	52,634.00	-17.0%
Health and Welfare Benefits		3401-3402	186,214.63	141,754.00	-23.9%
Unemployment Insurance		3501-3502	4,853.16	8,300.00	71.0%
Workers' Compensation		3601-3602	29,885.36	24,503.00	-18.0%
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			760,464.96	662,673.00	-12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,752.91	34,512.00	626.1%
Books and Other Reference Materials		4200	8,948.53	4,239.00	-52.6%
Materials and Supplies		4300	201,743.02	166,598.00	-17.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,444.46	205,349.00	-4.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,296.70	5,000.00	-74.1%
Dues and Memberships		5300	3,472.00	3,500.00	0.8%
Insurance		5400-5450	14,785.00	19,264.00	30.3%
Operations and Housekeeping Services		5500	119,546.96	116,800.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	82,996.44	81,848.00	-1.4%
Professional/Consulting Services and Operating Expenditures		5800	122,418.56	75,849.00	-38.0%
Communications		5900	1,581.80	1,500.00	-5.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,497.46	303,761.00	-16.7%
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	270,437.00	284,470.00	5.2%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			270,437.00	284,470.00	5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	33,237.54	13,733.00	-58.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,237.54	13,733.00	-58.7%
TOTAL, EXPENDITURES			3,561,399.43	3,070,815.00	-13.8%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,577,371.00	2,806,684.00	8.9%
2) Federal Revenue		8100-8299	14,898.80	21,400.00	43.6%
3) Other State Revenue		8300-8599	456,611.59	436,305.00	-4.4%
4) Other Local Revenue		8600-8799	11,995.00	40,033.00	233.7%
5) TOTAL, REVENUES			3,060,876.39	3,304,422.00	8.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,277,842.67	1,978,251.00	-13.2%
2) Instruction - Related Services	2000-2999		439,311.78	386,816.00	-11.9%
3) Pupil Services	3000-3999		268,254.43	152,284.00	-43.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		8,681.95	275.00	-96.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		48,745.40	32,997.00	-32.3%
8) Plant Services	8000-8999		248,126.20	235,722.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	270,437.00	284,470.00	5.2%
10) TOTAL, EXPENDITURES			3,561,399.43	3,070,815.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(500,523.04)	233,607.00	-146.7%
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)			(500,523.04)	233,607.00	-146.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,136.08	804,613.04	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,136.08	804,613.04	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,136.08	804,613.04	-38.4%
2) Ending Balance, June 30 (E + F1e)			804,613.04	1,038,220.04	29.0%
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	62,870.10	62,870.10	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	741,742.94	975,349.94	31.5%
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

Budget, July 1
Charter Schools Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 09
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6230	California Clean Energy Jobs Act	62,870.10	62,870.10
Total, Restricted Balance		62,870.10	62,870.10

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	273,619.00	273,619.00	0.0%
3) Other State Revenue		8300-8599	1,469,004.00	1,410,739.00	-4.0%
4) Other Local Revenue		8600-8799	79,658.00	26,476.00	-66.8%
5) TOTAL, REVENUES			1,914,956.00	1,803,509.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	665,947.87	561,633.00	-15.7%
2) Classified Salaries		2000-2999	340,998.20	370,457.00	8.6%
3) Employee Benefits		3000-3999	416,828.92	303,750.00	-27.1%
4) Books and Supplies		4000-4999	294,833.29	133,515.00	-54.7%
5) Services and Other Operating Expenditures		5000-5999	222,983.54	244,054.00	9.4%
6) Capital Outlay		6000-6999	9,740.29	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	70,040.09	66,089.00	-5.6%
9) TOTAL, EXPENDITURES			2,021,372.20	1,679,498.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,416.20)	124,011.00	-216.5%
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)			(106,416.20)	124,011.00	-216.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,785.75	791,369.55	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,785.75	791,369.55	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,785.75	791,369.55	-11.9%
2) Ending Balance, June 30 (E + F1e)			791,369.55	915,380.55	15.7%
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	39,591.84	168,264.84	325.0%
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	751,777.71	747,115.71	-0.6%
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	636,049.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	300.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			636,349.08		
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 (G10 + H2) - (I6 + J2)			636,349.08		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	92,675.00	92,675.00	0.0%
LCFF 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	273,619.00	273,619.00	0.0%
TOTAL, FEDERAL REVENUE			273,619.00	273,619.00	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	1,392,869.00	1,387,869.00	-0.4%
All Other State Revenue	All Other	8590	76,135.00	22,870.00	-70.0%
TOTAL, OTHER STATE REVENUE			1,469,004.00	1,410,739.00	-4.0%
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	21,610.00	23,752.00	9.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,352.00)	(7,276.00)	35.9%
Fees and Contracts					
Adult Education Fees		8671	3,400.00	10,000.00	194.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,658.00	26,476.00	-66.8%
TOTAL, REVENUES			1,914,956.00	1,803,509.00	-5.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	407,621.87	359,371.00	-11.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,326.00	202,262.00	-21.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			665,947.87	561,633.00	-15.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,439.78	5,786.00	30.3%
Classified Support Salaries		2200	50,926.33	50,826.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	285,632.09	313,845.00	9.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			340,998.20	370,457.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	144,617.31	67,437.00	-53.4%
PERS		3201-3202	120,364.94	98,639.00	-18.1%
OASDI/Medicare/Alternative		3301-3302	47,745.75	59,380.00	24.4%
Health and Welfare Benefits		3401-3402	76,731.02	48,301.00	-37.1%
Unemployment Insurance		3501-3502	1,464.43	4,823.00	229.3%
Workers' Compensation		3601-3602	15,945.47	14,936.00	-6.3%
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	9,960.00	10,234.00	2.8%
TOTAL, EMPLOYEE BENEFITS			416,828.92	303,750.00	-27.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,600.00	0.00	-100.0%
Books and Other Reference Materials		4200	2,500.00	3,353.00	34.1%
Materials and Supplies		4300	274,631.05	121,862.00	-55.6%
Noncapitalized Equipment		4400	16,102.24	8,300.00	-48.5%
TOTAL, BOOKS AND SUPPLIES			294,833.29	133,515.00	-54.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,266.16	2,200.00	-48.4%
Dues and Memberships		5300	1,525.00	1,550.00	1.6%
Insurance		5400-5450	29,913.00	39,155.00	30.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,400.00	1,400.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,893.01	9,500.00	-4.0%
Professional/Consulting Services and Operating Expenditures		5800	173,014.37	187,599.00	8.4%
Communications		5900	2,972.00	2,650.00	-10.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,983.54	244,054.00	9.4%
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	9,740.29	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			9,740.29	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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	70,040.09	66,089.00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,040.09	66,089.00	-5.6%
TOTAL, EXPENDITURES			2,021,372.20	1,679,498.00	-16.9%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	273,619.00	273,619.00	0.0%
3) Other State Revenue		8300-8599	1,469,004.00	1,410,739.00	-4.0%
4) Other Local Revenue		8600-8799	79,658.00	26,476.00	-66.8%
5) TOTAL, REVENUES			1,914,956.00	1,803,509.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		935,112.64	633,499.00	-32.3%
2) Instruction - Related Services	2000-2999		911,661.62	887,968.00	-2.6%
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		70,040.09	66,089.00	-5.6%
8) Plant Services	8000-8999		104,557.85	91,942.00	-12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,021,372.20	1,679,498.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(106,416.20)	124,011.00	-216.5%
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)			(106,416.20)	124,011.00	-216.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,785.75	791,369.55	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,785.75	791,369.55	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,785.75	791,369.55	-11.9%
2) Ending Balance, June 30 (E + F1e)			791,369.55	915,380.55	15.7%
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	39,591.84	168,264.84	325.0%
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	751,777.71	747,115.71	-0.6%
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

Budget, July 1
Adult Education Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 11
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6391	Adult Education Program	39,591.84	168,264.84
Total, Restricted Balance		39,591.84	168,264.84

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	217,079.00	217,023.00	0.0%
3) Other State Revenue		8300-8599	3,201,028.27	2,974,152.00	-7.1%
4) Other Local Revenue		8600-8799	13,863.60	122,801.00	785.8%
5) TOTAL, REVENUES			3,431,970.87	3,313,976.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	942,796.45	951,186.00	0.9%
2) Classified Salaries		2000-2999	473,389.33	441,154.00	-6.8%
3) Employee Benefits		3000-3999	705,341.43	699,725.00	-0.8%
4) Books and Supplies		4000-4999	1,446,417.43	353,542.00	-75.6%
5) Services and Other Operating Expenditures		5000-5999	907,767.92	688,388.00	-24.2%
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	166,306.92	149,680.00	-10.0%
9) TOTAL, EXPENDITURES			4,642,019.48	3,283,675.00	-29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,210,048.61)	30,301.00	-102.5%
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)			(1,210,048.61)	30,301.00	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,430,751.80	220,703.19	-84.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,430,751.80	220,703.19	-84.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,430,751.80	220,703.19	-84.6%
2) Ending Balance, June 30 (E + F1e)			220,703.19	251,004.19	13.7%
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	220,703.19	251,004.19	13.7%
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	1,448,647.40		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			1,448,647.40		
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					
(G10 + H2) - (I6 + J2)			1,448,647.40		
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	217,079.00	217,023.00	0.0%
TOTAL, FEDERAL REVENUE			217,079.00	217,023.00	0.0%
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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,831,248.00	2,831,248.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	369,780.27	142,904.00	-61.4%
TOTAL, OTHER STATE REVENUE			3,201,028.27	2,974,152.00	-7.1%
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	11,583.00	51,649.00	345.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,243.00)	(21,348.00)	558.3%
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	5,523.60	92,500.00	1,574.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,863.60	122,801.00	785.8%
TOTAL, REVENUES			3,431,970.87	3,313,976.00	-3.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	813,729.97	819,864.00	0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	129,066.48	131,322.00	1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			942,796.45	951,186.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	41,756.20	42,545.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	129,059.79	117,803.00	-8.7%
Other Classified Salaries		2900	302,573.34	280,806.00	-7.2%
TOTAL, CLASSIFIED SALARIES			473,389.33	441,154.00	-6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,881.79	37,954.00	8.8%
PERS		3201-3202	332,509.82	332,799.00	0.1%
OASDI/Medicare/Alternative		3301-3302	96,798.05	98,293.00	1.5%
Health and Welfare Benefits		3401-3402	213,596.90	202,168.00	-5.4%
Unemployment Insurance		3501-3502	6,656.00	6,957.00	4.5%
Workers' Compensation		3601-3602	20,898.87	21,554.00	3.1%
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			705,341.43	699,725.00	-0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	25,184.00	14,850.00	-41.0%
Materials and Supplies		4300	1,322,972.43	308,692.00	-76.7%
Noncapitalized Equipment		4400	98,261.00	30,000.00	-69.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,446,417.43	353,542.00	-75.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	624,927.00	624,871.00	0.0%
Travel and Conferences		5200	26,509.00	13,750.00	-48.1%
Dues and Memberships		5300	926.00	1,000.00	8.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	750.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,797.00	1,000.00	-82.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,184.46	8,300.00	1.4%
Professional/Consulting Services and Operating Expenditures		5800	238,673.10	37,717.00	-84.2%
Communications		5900	2,001.36	1,750.00	-12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			907,767.92	688,388.00	-24.2%
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	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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	166,306.92	149,680.00	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			166,306.92	149,680.00	-10.0%
TOTAL, EXPENDITURES			4,642,019.48	3,283,675.00	-29.3%
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%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	217,079.00	217,023.00	0.0%
3) Other State Revenue		8300-8599	3,201,028.27	2,974,152.00	-7.1%
4) Other Local Revenue		8600-8799	13,863.60	122,801.00	785.8%
5) TOTAL, REVENUES			3,431,970.87	3,313,976.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,833,129.97	2,095,547.00	-26.0%
2) Instruction - Related Services	2000-2999		361,580.71	356,328.00	-1.5%
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		1,222,094.55	624,871.00	-48.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		166,306.92	149,680.00	-10.0%
8) Plant Services	8000-8999		58,907.33	57,249.00	-2.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,642,019.48	3,283,675.00	-29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,210,048.61)	30,301.00	-102.5%
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)			(1,210,048.61)	30,301.00	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,430,751.80	220,703.19	-84.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,430,751.80	220,703.19	-84.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,430,751.80	220,703.19	-84.6%
2) Ending Balance, June 30 (E + F1e)			220,703.19	251,004.19	13.7%
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	220,703.19	251,004.19	13.7%
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

Budget, July 1
Child Development Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 12
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	96,219.78	96,219.78
6130	Early Education: Center-Based Reserve Account	114,279.93	144,580.93
6145	Early Education: Facilities Renovation and Repair	10,203.48	10,203.48
Total, Restricted Balance		220,703.19	251,004.19

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,075,000.00	3,500,000.00	13.8%
3) Other State Revenue		8300-8599	2,819,370.00	2,900,000.00	2.9%
4) Other Local Revenue		8600-8799	174,856.00	192,431.00	10.1%
5) TOTAL, REVENUES			6,069,226.00	6,592,431.00	8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,231,636.27	2,270,068.00	1.7%
3) Employee Benefits		3000-3999	1,053,006.14	1,124,751.00	6.8%
4) Books and Supplies		4000-4999	3,585,433.31	2,831,032.00	-21.0%
5) Services and Other Operating Expenditures		5000-5999	253,025.00	148,480.00	-41.3%
6) Capital Outlay		6000-6999	630,006.21	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	170,219.09	218,100.00	28.1%
9) TOTAL, EXPENDITURES			7,923,326.02	6,592,431.00	-16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,854,100.02)	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)			(1,854,100.02)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,498,450.38	2,644,350.36	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,498,450.38	2,644,350.36	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,498,450.38	2,644,350.36	-41.2%
2) Ending Balance, June 30 (E + F1e)			2,644,350.36	2,644,350.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	136,910.80	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	2,507,439.56	2,644,350.36	5.5%
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	2,816,498.57		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	136,910.80		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,953,409.37		
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	(861.00)		
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			(861.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			2,954,270.37		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,075,000.00	3,500,000.00	13.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,075,000.00	3,500,000.00	13.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,819,370.00	2,900,000.00	2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,819,370.00	2,900,000.00	2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	120,000.00	-20.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,424.00	116,956.00	239.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,638.00)	(44,595.00)	362.7%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	70.00	70.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,856.00	192,431.00	10.1%
TOTAL, REVENUES			6,069,226.00	6,592,431.00	8.6%
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	1,987,952.32	2,030,736.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	120,885.32	118,152.00	-2.3%
Clerical, Technical and Office Salaries		2400	122,798.63	121,180.00	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,231,636.27	2,270,068.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	552,008.28	594,549.00	7.7%
OASDI/Medicare/Alternative		3301-3302	159,996.88	173,658.00	8.5%
Health and Welfare Benefits		3401-3402	293,300.86	300,045.00	2.3%
Unemployment Insurance		3501-3502	4,583.16	11,351.00	147.7%
Workers' Compensation		3601-3602	33,156.96	35,188.00	6.1%
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	9,960.00	9,960.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,053,006.14	1,124,751.00	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	662,587.92	190,600.00	-71.2%
Noncapitalized Equipment		4400	187,126.39	2,100.00	-98.9%
Food		4700	2,735,719.00	2,638,332.00	-3.6%
TOTAL, BOOKS AND SUPPLIES			3,585,433.31	2,831,032.00	-21.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,968.00	12,000.00	-33.2%
Dues and Memberships		5300	280.00	280.00	0.0%
Insurance		5400-5450	692.00	850.00	22.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,050.00	78,000.00	-26.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,580.00	4,300.00	-6.1%
Professional/Consulting Services and Operating Expenditures		5800	119,299.00	50,000.00	-58.1%
Communications		5900	4,156.00	3,050.00	-26.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,025.00	148,480.00	-41.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	227,052.00	0.00	-100.0%
Equipment		6400	402,954.21	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			630,006.21	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	170,219.09	218,100.00	28.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			170,219.09	218,100.00	28.1%
TOTAL, EXPENDITURES			7,923,326.02	6,592,431.00	-16.8%
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,075,000.00	3,500,000.00	13.8%
3) Other State Revenue		8300-8599	2,819,370.00	2,900,000.00	2.9%
4) Other Local Revenue		8600-8799	174,856.00	192,431.00	10.1%
5) TOTAL, REVENUES			6,069,226.00	6,592,431.00	8.6%
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		7,335,345.96	6,181,214.00	-15.7%
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		170,219.09	218,100.00	28.1%
8) Plant Services	8000-8999		417,760.97	193,117.00	-53.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,923,326.02	6,592,431.00	-16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,854,100.02)	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)			(1,854,100.02)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,498,450.38	2,644,350.36	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,498,450.38	2,644,350.36	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,498,450.38	2,644,350.36	-41.2%
2) Ending Balance, June 30 (E + F1e)			2,644,350.36	2,644,350.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	136,910.80	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	2,507,439.56	2,644,350.36	5.5%
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

Budget, July 1
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 13
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,507,439.56	2,644,350.36
Total, Restricted Balance		2,507,439.56	2,644,350.36

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	3,257.00	173.00	-94.7%
5) TOTAL, REVENUES			377,515.00	374,431.00	-0.8%
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	55,415.66	20,000.00	-63.9%
5) Services and Other Operating Expenditures		5000-5999	322,099.34	354,431.00	10.0%
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			377,515.00	374,431.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,832.48	218,832.48	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,832.48	218,832.48	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,832.48	218,832.48	0.0%
2) Ending Balance, June 30 (E + F1e)			218,832.48	218,832.48	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	218,832.48	218,832.48	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	302,189.47		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			302,189.47		
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 (G10 + H2) - (I6 + J2)			302,189.47		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	374,258.00	374,258.00	0.0%
LCFF 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	7,274.00	3,210.00	-55.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,017.00)	(3,037.00)	-24.4%
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			3,257.00	173.00	-94.7%
TOTAL, REVENUES			377,515.00	374,431.00	-0.8%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	23,539.26	20,000.00	-15.0%
Noncapitalized Equipment		4400	31,876.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			55,415.66	20,000.00	-63.9%
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	140,008.35	254,431.00	81.7%
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	182,090.99	100,000.00	-45.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			322,099.34	354,431.00	10.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)					
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			377,515.00	374,431.00	-0.8%
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	2024-25 Estimated Actuals	2025-26 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	3,257.00	173.00	-94.7%
5) TOTAL, REVENUES			377,515.00	374,431.00	-0.8%
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		377,515.00	374,431.00	-0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			377,515.00	374,431.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,832.48	218,832.48	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,832.48	218,832.48	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,832.48	218,832.48	0.0%
2) Ending Balance, June 30 (E + F1e)			218,832.48	218,832.48	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	218,832.48	218,832.48	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

Budget, July 1
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 14
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	71,274.00	105,963.00	48.7%
5) TOTAL, REVENUES			71,274.00	105,963.00	48.7%
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	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)			71,274.00	105,963.00	48.7%
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)			71,274.00	105,963.00	48.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,066,408.41	4,137,682.41	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,066,408.41	4,137,682.41	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,066,408.41	4,137,682.41	1.8%
2) Ending Balance, June 30 (E + F1e)			4,137,682.41	4,243,645.41	2.6%
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	4,137,682.41	4,243,645.41	2.6%
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	4,197,260.16		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			4,197,260.16		
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 (G10 + H2) - (I6 + J2)			4,197,260.16		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	81,229.00	157,324.00	93.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,955.00)	(51,361.00)	415.9%
TOTAL, OTHER LOCAL REVENUE			71,274.00	105,963.00	48.7%
TOTAL, REVENUES			71,274.00	105,963.00	48.7%
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	2024-25 Estimated Actuals	2025-26 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	71,274.00	105,963.00	48.7%
5) TOTAL, REVENUES			71,274.00	105,963.00	48.7%
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	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)			71,274.00	105,963.00	48.7%
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)			71,274.00	105,963.00	48.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,066,408.41	4,137,682.41	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,066,408.41	4,137,682.41	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,066,408.41	4,137,682.41	1.8%
2) Ending Balance, June 30 (E + F1e)			4,137,682.41	4,243,645.41	2.6%
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	4,137,682.41	4,243,645.41	2.6%
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

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 17
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	393,612.00	169,730.00	-56.9%
5) TOTAL, REVENUES			393,612.00	169,730.00	-56.9%
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	7,416.71	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,369,689.34	12,000.00	-99.1%
6) Capital Outlay		6000-6999	17,080,771.05	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			18,457,877.10	12,000.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,064,265.10)	157,730.00	-100.9%
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	3,500,000.00	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			3,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,564,265.10)	157,730.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,702,477.33	1,138,212.23	-92.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,702,477.33	1,138,212.23	-92.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,702,477.33	1,138,212.23	-92.8%
2) Ending Balance, June 30 (E + F1e)			1,138,212.23	1,295,942.23	13.9%
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	1,138,212.23	1,295,942.23	13.9%
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	7,490,214.64		
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	90,318.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			7,580,532.64		
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	128.16		
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			128.16		
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 (G10 + H2) - (I6 + J2)			7,580,404.48		
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	950,586.00	369,640.00	-61.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(556,974.00)	(199,910.00)	-64.1%
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			393,612.00	169,730.00	-56.9%
TOTAL, REVENUES			393,612.00	169,730.00	-56.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	6,816.71	0.00	-100.0%
Noncapitalized Equipment		4400	600.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,416.71	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	9,420.00	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	1,360,269.34	12,000.00	-99.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,369,689.34	12,000.00	-99.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	21,136.28	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,338,756.88	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,720,877.89	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			17,080,771.05	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					
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			18,457,877.10	12,000.00	-99.9%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	3,500,000.00	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			3,500,000.00	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)			3,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	393,612.00	169,730.00	-56.9%
5) TOTAL, REVENUES			393,612.00	169,730.00	-56.9%
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		18,457,527.10	12,000.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	350.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			18,457,877.10	12,000.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(18,064,265.10)	157,730.00	-100.9%
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	3,500,000.00	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			3,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,564,265.10)	157,730.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,702,477.33	1,138,212.23	-92.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,702,477.33	1,138,212.23	-92.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,702,477.33	1,138,212.23	-92.8%
2) Ending Balance, June 30 (E + F1e)			1,138,212.23	1,295,942.23	13.9%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,138,212.23	1,295,942.23	13.9%
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

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 21
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	3,672,286.00	3,775,805.00	2.8%
5) TOTAL, REVENUES			3,672,286.00	3,775,805.00	2.8%
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	235,080.00	203,801.00	-13.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	294,703.00	294,644.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			529,783.00	498,445.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,142,503.00	3,277,360.00	4.3%
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)			3,142,503.00	3,277,360.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,090,359.66	20,232,862.66	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,090,359.66	20,232,862.66	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,090,359.66	20,232,862.66	18.4%
2) Ending Balance, June 30 (E + F1e)			20,232,862.66	23,510,222.66	16.2%
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	20,028,221.49	23,305,581.49	16.4%
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	204,641.17	204,641.17	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	18,564,583.98		
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	2024-25 Estimated Actuals	2025-26 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			18,564,583.98		
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 (G10 + H2) - (I6 + J2)			18,564,583.98		
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	420,143.00	450,350.00	7.2%
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	375,467.00	601,254.00	60.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(74,291.00)	(217,598.00)	192.9%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,950,967.00	2,941,799.00	-0.3%
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			3,672,286.00	3,775,805.00	2.8%
TOTAL, REVENUES			3,672,286.00	3,775,805.00	2.8%
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	2024-25 Estimated Actuals	2025-26 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	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	116,141.00	113,948.00	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	107,339.00	88,253.00	-17.8%
Professional/Consulting Services and Operating Expenditures		5800	11,600.00	1,600.00	-86.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,080.00	203,801.00	-13.3%
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%
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					
Debt Service - Interest		7438	89,703.00	84,644.00	-5.6%
Other Debt Service - Principal		7439	205,000.00	210,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			294,703.00	294,644.00	0.0%
TOTAL, EXPENDITURES			529,783.00	498,445.00	-5.9%
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	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	3,672,286.00	3,775,805.00	2.8%
5) TOTAL, REVENUES			3,672,286.00	3,775,805.00	2.8%
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		108,939.00	89,853.00	-17.5%
8) Plant Services	8000-8999		126,141.00	113,948.00	-9.7%
9) Other Outgo	9000-9999	Except 7600-7699	294,703.00	294,644.00	0.0%
10) TOTAL, EXPENDITURES			529,783.00	498,445.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,142,503.00	3,277,360.00	4.3%
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)			3,142,503.00	3,277,360.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,090,359.66	20,232,862.66	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,090,359.66	20,232,862.66	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,090,359.66	20,232,862.66	18.4%
2) Ending Balance, June 30 (E + F1e)			20,232,862.66	23,510,222.66	16.2%
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	20,028,221.49	23,305,581.49	16.4%
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	204,641.17	204,641.17	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

Budget, July 1
Capital Facilities Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 25
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	20,028,221.49	23,305,581.49
Total, Restricted Balance		20,028,221.49	23,305,581.49

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	122,598.00	119,519.00	-2.5%
5) TOTAL, REVENUES			122,598.00	119,519.00	-2.5%
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)			122,598.00	119,519.00	-2.5%
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)			122,598.00	119,519.00	-2.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,631,827.85	5,754,425.85	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,631,827.85	5,754,425.85	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,631,827.85	5,754,425.85	2.2%
2) Ending Balance, June 30 (E + F1e)			5,754,425.85	5,873,944.85	2.1%
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	5,754,425.85	5,873,944.85	2.1%
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	8,183,983.66		
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	2024-25 Estimated Actuals	2025-26 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			8,183,983.66		
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 (G10 + H2) - (I6 + J2)			8,183,983.66		
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	136,220.00	190,652.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,622.00)	(71,133.00)	422.2%
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			122,598.00	119,519.00	-2.5%
TOTAL, REVENUES			122,598.00	119,519.00	-2.5%
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%

Woodland Joint Unified
Yolo County

Budget, July 1
County School Facilities Fund
Expenditures by Object

57 72710 0000000
Form 35
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	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					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	122,598.00	119,519.00	-2.5%
5) TOTAL, REVENUES			122,598.00	119,519.00	-2.5%
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)			122,598.00	119,519.00	-2.5%
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)			122,598.00	119,519.00	-2.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,631,827.85	5,754,425.85	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,631,827.85	5,754,425.85	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,631,827.85	5,754,425.85	2.2%
2) Ending Balance, June 30 (E + F1e)			5,754,425.85	5,873,944.85	2.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,754,425.85	5,873,944.85	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Budget, July 1
County School Facilities Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 35
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	5,519.00	6,758.00	22.4%
5) TOTAL, REVENUES			5,519.00	6,758.00	22.4%
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	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)			5,519.00	6,758.00	22.4%
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)			5,519.00	6,758.00	22.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,641.58	324,160.58	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,641.58	324,160.58	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,641.58	324,160.58	1.7%
2) Ending Balance, June 30 (E + F1e)			324,160.58	330,918.58	2.1%
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	324,160.58	330,918.58	2.1%
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	328,895.40		
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	2024-25 Estimated Actuals	2025-26 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			328,895.40		
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 (G10 + H2) - (I6 + J2)			328,895.40		
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	6,300.00	10,783.00	71.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(781.00)	(4,025.00)	415.4%
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			5,519.00	6,758.00	22.4%
TOTAL, REVENUES			5,519.00	6,758.00	22.4%
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	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	5,519.00	6,758.00	22.4%
5) TOTAL, REVENUES			5,519.00	6,758.00	22.4%
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		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)			5,519.00	6,758.00	22.4%
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)			5,519.00	6,758.00	22.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,641.58	324,160.58	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,641.58	324,160.58	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,641.58	324,160.58	1.7%
2) Ending Balance, June 30 (E + F1e)			324,160.58	330,918.58	2.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	324,160.58	330,918.58	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Woodland Joint Unified
Yolo County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 40
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	22,556.94	22,556.94	0.0%
4) Other Local Revenue		8600-8799	3,623,862.95	3,623,862.95	0.0%
5) TOTAL, REVENUES			3,646,419.89	3,646,419.89	0.0%
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	3,280,604.65	2,514,036.00	-23.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,280,604.65	2,514,036.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,815.24	1,132,383.89	209.6%
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)			365,815.24	1,132,383.89	209.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,626,714.49	4,992,529.73	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,626,714.49	4,992,529.73	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,626,714.49	4,992,529.73	7.9%
2) Ending Balance, June 30 (E + F1e)			4,992,529.73	6,124,913.62	22.7%
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	4,992,529.73	6,124,913.62	22.7%
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	0.00		
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	2024-25 Estimated Actuals	2025-26 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			0.00		
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 (G10 + H2) - (I6 + J2)			0.00		
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	22,556.94	22,556.94	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,556.94	22,556.94	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,518,765.66	3,518,765.66	0.0%
Unsecured Roll		8612	98,163.02	98,163.02	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,934.27	6,934.27	0.0%
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			3,623,862.95	3,623,862.95	0.0%
TOTAL, REVENUES			3,646,419.89	3,646,419.89	0.0%
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	602,604.65	621,036.00	3.1%
Other Debt Service - Principal		7439	2,678,000.00	1,893,000.00	-29.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,280,604.65	2,514,036.00	-23.4%
TOTAL, EXPENDITURES			3,280,604.65	2,514,036.00	-23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	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	2024-25 Estimated Actuals	2025-26 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	22,556.94	22,556.94	0.0%
4) Other Local Revenue		8600-8799	3,623,862.95	3,623,862.95	0.0%
5) TOTAL, REVENUES			3,646,419.89	3,646,419.89	0.0%
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	3,280,604.65	2,514,036.00	-23.4%
10) TOTAL, EXPENDITURES			3,280,604.65	2,514,036.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			365,815.24	1,132,383.89	209.6%
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)			365,815.24	1,132,383.89	209.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,626,714.49	4,992,529.73	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,626,714.49	4,992,529.73	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,626,714.49	4,992,529.73	7.9%
2) Ending Balance, June 30 (E + F1e)			4,992,529.73	6,124,913.62	22.7%
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	4,992,529.73	6,124,913.62	22.7%
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

Budget, July 1
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 51
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	22,556.94	22,556.94	0.0%
4) Other Local Revenue		8600-8799	3,623,862.95	3,623,862.95	0.0%
5) TOTAL, REVENUES			3,646,419.89	3,646,419.89	0.0%
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	3,280,604.65	2,514,036.00	-23.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,280,604.65	2,514,036.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,815.24	1,132,383.89	209.6%
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)			365,815.24	1,132,383.89	209.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,626,714.49	4,992,529.73	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,626,714.49	4,992,529.73	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,626,714.49	4,992,529.73	7.9%
2) Ending Balance, June 30 (E + F1e)			4,992,529.73	6,124,913.62	22.7%
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	4,992,529.73	6,124,913.62	22.7%
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	0.00		
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	2024-25 Estimated Actuals	2025-26 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			0.00		
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 (G10 + H2) - (I6 + J2)			0.00		
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	22,556.94	22,556.94	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,556.94	22,556.94	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,518,765.66	3,518,765.66	0.0%
Unsecured Roll		8612	98,163.02	98,163.02	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,934.27	6,934.27	0.0%
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			3,623,862.95	3,623,862.95	0.0%
TOTAL, REVENUES			3,646,419.89	3,646,419.89	0.0%
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	602,604.65	621,036.00	3.1%
Other Debt Service - Principal		7439	2,678,000.00	1,893,000.00	-29.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,280,604.65	2,514,036.00	-23.4%
TOTAL, EXPENDITURES			3,280,604.65	2,514,036.00	-23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	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	2024-25 Estimated Actuals	2025-26 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	22,556.94	22,556.94	0.0%
4) Other Local Revenue		8600-8799	3,623,862.95	3,623,862.95	0.0%
5) TOTAL, REVENUES			3,646,419.89	3,646,419.89	0.0%
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	3,280,604.65	2,514,036.00	-23.4%
10) TOTAL, EXPENDITURES			3,280,604.65	2,514,036.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			365,815.24	1,132,383.89	209.6%
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)			365,815.24	1,132,383.89	209.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,626,714.49	4,992,529.73	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,626,714.49	4,992,529.73	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,626,714.49	4,992,529.73	7.9%
2) Ending Balance, June 30 (E + F1e)			4,992,529.73	6,124,913.62	22.7%
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	4,992,529.73	6,124,913.62	22.7%
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

Budget, July 1
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 51
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	17,931.00	1,265.00	-92.9%
5) TOTAL, REVENUES			17,931.00	1,265.00	-92.9%
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	55,066.17	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	16,950.00	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			72,016.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,085.17)	1,265.00	-102.3%
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 NET POSITION (C + D4)			(54,085.17)	1,265.00	-102.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,711.90	5,626.73	-90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,711.90	5,626.73	-90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,711.90	5,626.73	-90.6%
2) Ending Net Position, June 30 (E + F1e)			5,626.73	6,891.73	22.5%
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	5,626.73	6,891.73	22.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	63,589.57		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			63,589.57		
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 (G11 + H2) - (I7 + J2)			63,589.57		
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	1,061.00	2,019.00	90.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(80.00)	(754.00)	842.5%
Other Local Revenue					
All Other Local Revenue		8699	16,950.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			17,931.00	1,265.00	-92.9%
TOTAL, REVENUES			17,931.00	1,265.00	-92.9%
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	2024-25 Estimated Actuals	2025-26 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	55,066.17	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,066.17	0.00	-100.0%
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	16,950.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,950.00	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			72,016.17	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

Budget, July 1
Foundation Private-Purpose Trust Fund
Expenses by Object

57 72710 0000000
Form 73
G8BE5WZZYN(2025-26)

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
TOTAL, OTHER FINANCING SOURCES/USES						
(a + c - d + e)				0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	17,931.00	1,265.00	-92.9%
5) TOTAL, REVENUES			17,931.00	1,265.00	-92.9%
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		72,016.17	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			72,016.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(54,085.17)	1,265.00	-102.3%
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 NET POSITION (C + D4)			(54,085.17)	1,265.00	-102.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,711.90	5,626.73	-90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,711.90	5,626.73	-90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,711.90	5,626.73	-90.6%
2) Ending Net Position, June 30 (E + F1e)			5,626.73	6,891.73	22.5%
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	5,626.73	6,891.73	22.5%

Woodland Joint Unified
Yolo County

Budget, July 1
Foundation Private-Purpose Trust Fund
Exhibit: Restricted Net Position Detail

57 72710 0000000
Form 73
G8BE5WZZYN(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Woodland Joint Unified School District
General Fund Cash Flow Worksheet
Budget, July 1
Budget Year (1) FY 2025-26

	Object	July	August	September	October	November	December
BEGINNING CASH	9110	\$ 59,308,951	\$ 50,907,322	\$ 42,783,914	\$ 44,583,424	\$ 41,063,192	\$ 37,301,275
Principal Apportionment	8010-8019	3,255,404	3,255,404	5,859,730	5,859,730	5,859,730	5,859,730
Educational Protection Account (EPA)		-	-	4,277,703	-	-	4,277,703
Property Taxes	8020-8099	(58,505)	(117,011)	91,937	(75,221)	(75,221)	21,153,911
LCFF Transfers	8091	-	-	-	-	-	-
Federal Revenue	8100-8299	41,550	5,396	1,201,170	718,220	140,298	1,038,747
Other State Revenue	8300-8599	371,288	369,645	670,290	2,255,657	364,717	1,105,650
Other Local Revenue	8600-8799	776,719	631,552	341,966	395,094	62,856	1,738,265
Interfund Transfers In	8910-8929	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		4,386,456	4,144,986	12,442,796	9,153,479	6,352,379	35,174,006
Certificated Salaries	1000-1999	469,726	4,578,418	4,584,077	4,748,199	5,338,090	5,162,650
Classified Salaries	2000-2999	968,071	2,381,809	2,387,712	2,403,614	2,380,003	2,450,837
Benefits	3000-3999	615,023	2,644,008	2,647,562	2,651,115	2,651,115	2,644,008
Books and Supplies	4000-4999	23,014	686,173	241,226	180,706	234,407	125,301
Services, Other Oper. Expenses	5000-5999	558,804	2,128,257	1,357,719	1,493,054	1,418,838	1,010,649
Capital Outlay	6000-6599	-	-	-	-	-	-
Other Outgo	7000-7499	1,049,102	20,850	21,181	21,181	21,181	100,939
All Other Financing Uses	7600-7699	-	-	-	-	-	-
Other Disbursements/Non-Expenditures							
TOTAL DISBURSEMENTS		3,683,741	12,439,514	11,239,476	11,497,869	12,043,634	11,494,385
PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9130-9330	469,494	342,201	157,019	2,350,192	1,330,197	(1,106,421)
Accounts Payable	9500-9650	9,573,838	171,081	(439,171)	3,526,034	(599,140)	(505,509)
TOTAL PRIOR YEAR TRANSACTIONS		(9,104,344)	171,120	596,190	(1,175,842)	1,929,337	(600,912)
NET INCREASE/DECREASE		(8,401,629)	(8,123,408)	1,799,510	(3,520,232)	(3,761,917)	23,078,709
ENDING CASH		\$ 50,907,322	\$ 42,783,914	\$ 44,583,424	\$ 41,063,192	\$ 37,301,275	\$ 60,379,984

Woodland Joint Unified School District
General Fund Cash Flow Worksheet
Budget, July 1
Budget Year (1) FY 2025-26

	Object	January	February	March	April	May	June	Accruals	Total
BEGINNING CASH	9110	\$ 60,379,984	\$ 58,408,880	\$ 55,895,685	\$ 58,418,842	\$ 72,930,778	\$ 67,430,328		\$ 59,308,951
Principal Apportionment	8010-8019	5,859,730	5,859,730	5,859,730	5,859,730	5,859,730	5,859,730		65,108,108
Educational Protection Account (EPA)		-	-	4,277,703	-	-	4,277,703		17,110,813
Property Taxes	8020-8099	(75,221)	(75,221)	(162,980)	16,678,241	543,265	3,961,657		41,789,630
LCFF Transfers	8091	-	-	(374,258)	(92,675)	-	-		(466,933)
Federal Revenue	8100-8299	509,931	237,428	850,963	525,040	47,486	79,862		5,396,090
Other State Revenue	8300-8599	770,505	1,233,793	3,050,805	1,886,012	594,718	3,755,595		16,428,674
Other Local Revenue	8600-8799	1,016,919	368,904	457,202	571,689	520,058	601,621		7,482,846
Interfund Transfers In	8910-8929	-	-	-	-	-	-		-
All Other Financing Sources	8930-8979	-	-	-	-	-	-		-
Other Receipts/Non-Revenue									-
TOTAL RECEIPTS		8,081,863	7,624,634	13,959,166	25,428,037	7,565,257	18,536,168	-	152,849,228
Certificated Salaries	1000-1999	4,789,133	4,879,023	4,963,914	5,106,057	4,847,815	4,862,705	2,263,742	56,593,549
Classified Salaries	2000-2999	2,400,663	2,374,100	2,380,003	2,460,526	2,606,118	2,550,040	1,770,861	29,514,357
Benefits	3000-3999	2,644,008	2,644,008	2,644,008	2,672,435	2,793,251	6,151,320	2,132,034	35,533,895
Books and Supplies	4000-4999	166,216	94,615	294,074	526,776	548,938	4,550,049	852,388	8,523,883
Services, Other Oper. Expenses	5000-5999	2,274,507	1,154,716	1,674,229	1,222,384	1,942,717	3,409,577	2,182,828	21,828,278
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-
Other Outgo	7000-7499	34,418	19,195	19,195	-	-	2,002,229	-	3,309,470
All Other Financing Uses	7600-7699	-	-	-	-	-	-	-	-
Other Disbursements/Non-Expenditures									-
TOTAL DISBURSEMENTS		12,308,945	11,165,657	11,975,423	11,988,178	12,738,838	23,525,920	9,201,853	155,303,433
PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9130-9330	1,969,958	1,138,277	873,978	1,399,686	-	-	-	8,924,581
Accounts Payable	9500-9650	(286,020)	110,449	334,563	327,610	326,869	7,963,825	-	20,504,429
TOTAL PRIOR YEAR TRANSACTIONS		2,255,978	1,027,828	539,415	1,072,076	(326,869)	(7,963,825)	-	(11,579,848)
NET INCREASE/DECREASE		(1,971,104)	(2,513,195)	2,523,158	14,511,935	(5,500,450)	(12,953,578)	(9,201,853)	(14,034,053)
ENDING CASH		\$ 58,408,880	\$ 55,895,685	\$ 58,418,842	\$ 72,930,778	\$ 67,430,328	\$ 54,476,751	\$ (9,201,853)	\$ 45,274,897

Woodland Joint Unified School District
General Fund Cash Flow Worksheet
Budget, July 1
Budget Year (2) FY 2026-27

	Object	July	August	September	October	November	December
BEGINNING CASH	9110	\$ 54,476,751	\$ 60,892,424	\$ 55,295,549	\$ 57,002,909	\$ 54,501,390	\$ 48,739,765
Principal Apportionment	8010-8019	3,272,503	3,272,503	5,890,505	5,890,505	5,890,505	5,890,505
Educational Protection Account (EPA)		-	-	4,304,385	-	-	4,304,385
Property Taxes	8020-8099	(58,471)	(116,943)	91,884	(75,177)	(75,177)	21,141,564
LCFF Transfers	8091	-	-	(374,258)	(92,675)	-	-
Federal Revenue	8100-8299	41,550	5,396	1,201,170	718,220	140,298	1,038,747
Other State Revenue	8300-8599	371,098	369,456	669,948	2,254,505	364,530	1,105,085
Other Local Revenue	8600-8799	789,436	641,892	347,565	401,563	63,885	1,766,725
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		4,416,116	4,172,305	12,131,197	9,096,940	6,384,041	35,247,012
Certificated Salaries	1000-1999	476,772	4,628,163	4,652,839	4,819,422	5,413,312	5,235,240
Classified Salaries	2000-2999	977,752	2,405,627	2,411,589	2,417,550	2,393,703	2,465,246
Benefits	3000-3999	603,071	2,640,664	2,644,233	2,647,801	2,647,801	2,640,664
Books and Supplies	4000-4999	22,570	672,908	236,563	177,213	229,875	122,879
Services, Other Oper. Expenses	5000-5999	568,458	2,165,025	1,381,175	1,518,849	1,443,350	1,028,110
Capital Outlay	6000-6599	-	-	-	-	-	-
Other Outgo	7000-7499	872,932	17,348	17,624	17,624	17,624	-
All Other Financing Uses	7600-7699	-	-	-	-	-	-
Other Disbursements/Non-Expenditures							
TOTAL DISBURSEMENTS		3,521,555	12,529,736	11,344,022	11,598,459	12,145,665	11,492,139
PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9130-9330	-	-	-	-	-	-
Accounts Payable	9500-9650	(5,521,112)	(2,760,556)	(920,185)	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		5,521,112	2,760,556	920,185	-	-	-
NET INCREASE/DECREASE		6,415,673	(5,596,875)	1,707,361	(2,501,519)	(5,761,625)	23,754,873
ENDING CASH		\$ 60,892,424	\$ 55,295,549	\$ 57,002,909	\$ 54,501,390	\$ 48,739,765	\$ 72,494,638

Woodland Joint Unified School District
General Fund Cash Flow Worksheet
Budget, July 1
Budget Year (2) FY 2026-27

	Object	January	February	March	April	May	June	Accruals	Total
BEGINNING CASH	9110	\$ 72,494,638	\$ 68,220,418	\$ 64,628,140	\$ 66,965,686	\$ 80,426,562	\$ 75,164,600		\$ 54,476,751
Principal Apportionment	8010-8019	5,890,505	5,890,505	5,890,505	5,890,505	5,890,505	5,890,505	-	65,450,051
Educational Protection Account (EPA)		-	-	4,304,385	-	-	4,304,383	-	17,217,538
Property Taxes	8020-8099	(75,177)	(75,177)	(162,884)	16,668,507	542,948	3,959,345		41,765,240
LCFF Transfers	8091	-	-	-	-	-	-		(466,933)
Federal Revenue	8100-8299	509,931	237,428	850,963	525,040	47,486	79,862		5,396,090
Other State Revenue	8300-8599	770,111	1,233,163	3,049,246	1,885,048	594,414	3,753,677		16,420,282
Other Local Revenue	8600-8799	1,033,569	374,944	464,688	581,050	528,573	611,471		7,605,361
Interfund Transfers In	8910-8929								-
All Other Financing Sources	8930-8979								-
Other Receipts/Non-Revenue									-
TOTAL RECEIPTS		8,128,937	7,660,863	14,396,902	25,550,149	7,603,925	18,599,242	-	153,387,629
Certificated Salaries	1000-1999	4,871,120	4,957,284	5,033,447	5,182,798	4,928,562	4,945,795	2,297,698	57,442,453
Classified Salaries	2000-2999	2,414,570	2,387,741	2,393,703	2,477,169	2,632,179	2,575,541	1,654,688	29,607,057
Benefits	3000-3999	2,640,664	2,640,664	2,640,664	2,669,212	2,790,540	6,162,740	2,144,551	35,513,270
Books and Supplies	4000-4999	163,003	92,786	288,389	516,593	538,326	4,461,434	837,930	8,360,468
Services, Other Oper. Expenses	5000-5999	2,313,802	1,174,665	1,703,153	1,243,502	1,976,280	3,467,636	2,223,605	22,207,610
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-
Other Outgo	7000-7499	-	-	-	-	-	1,959,462		2,902,615
All Other Financing Uses	7600-7699	-	-	-	-	-	-		-
Other Disbursements/Non-Expenditures									-
TOTAL DISBURSEMENTS		12,403,158	11,253,140	12,059,357	12,089,274	12,865,887	23,572,608	9,158,473	156,033,472
PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9130-9330	-	-	-	-	-	-		-
Accounts Payable	9500-9650	-	-	-	-	-	-	-	(9,201,853)
TOTAL PRIOR YEAR TRANSACTIONS		-	-	-	-	-	-	-	9,201,853
NET INCREASE/DECREASE		(4,274,220)	(3,592,278)	2,337,545	13,460,876	(5,261,962)	(4,973,366)	(9,158,473)	6,556,010
ENDING CASH		\$ 68,220,418	\$ 64,628,140	\$ 66,965,686	\$ 80,426,562	\$ 75,164,600	\$ 70,191,234	\$ (9,158,473)	\$ 61,032,761

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

57 72710 0000000
Form MYP
G8BE5WZZYN(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	123,541,618.00	0.34%	123,965,896.00	2.18%	126,664,991.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,929,697.00	-0.30%	1,923,825.00	0.00%	1,923,825.00
4. Other Local Revenues	8600-8799	1,990,638.00	0.00%	1,990,638.00	0.00%	1,990,638.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,869,020.00)	0.91%	(28,123,500.00)	0.69%	(28,318,285.00)
6. Total (Sum lines A1 thru A5c)		99,592,933.00	0.16%	99,756,859.00	2.51%	102,261,169.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,743,840.00		46,429,998.00
b. Step & Column Adjustment				686,158.00		696,450.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,743,840.00	1.50%	46,429,998.00	1.50%	47,126,448.00
2. Classified Salaries						
a. Base Salaries				16,582,429.50		16,748,253.50
b. Step & Column Adjustment				165,824.00		167,483.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,582,429.50	1.00%	16,748,253.50	1.00%	16,915,736.50
3. Employee Benefits	3000-3999	21,809,866.00	0.50%	21,918,915.00	0.50%	22,028,510.00
4. Books and Supplies	4000-4999	5,048,140.00	-3.26%	4,883,360.00	14.63%	5,597,611.00
5. Services and Other Operating Expenditures	5000-5999	12,654,722.00	2.98%	13,031,833.00	2.77%	13,392,814.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,325,332.00	-41.93%	769,592.00	-22.38%	597,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,117,192.00)	3.64%	(1,157,893.00)	0.00%	(1,157,893.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		102,047,137.50	0.57%	102,624,058.50	1.83%	104,500,571.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,454,204.50)		(2,867,199.50)		(2,239,402.50)

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

57 72710 0000000
Form MYP
G8BE5WZZYN(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,288,367.43		44,834,162.93		41,966,963.43
2. Ending Fund Balance (Sum lines C and D1)		44,834,162.93		41,966,963.43		39,727,560.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,000.00		49,000.00		49,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	20,238,321.00		20,238,321.00		20,238,321.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,659,103.00		4,687,645.00		4,754,072.00
2. Unassigned/Unappropriated	9790	19,887,738.93		16,991,997.43		14,686,167.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,834,162.93		41,966,963.43		39,727,560.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,659,103.00		4,687,645.00		4,754,072.00
c. Unassigned/Unappropriated	9790	19,887,738.93		16,991,997.43		14,686,167.93
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	4,243,645.41		4,243,645.41		4,243,645.41
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		28,790,487.34		25,923,287.84		23,683,885.34
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Multiyear Projections
Restricted

57 72710 0000000
Form MYP
G8BE5WZZYN(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	5,396,090.00	0.00%	5,396,090.00	0.00%	5,396,090.00
3. Other State Revenues	8300-8599	14,498,977.00	-0.02%	14,496,457.00	0.00%	14,496,457.00
4. Other Local Revenues	8600-8799	5,492,208.00	2.23%	5,614,723.00	2.55%	5,757,654.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	27,869,020.00	0.91%	28,123,500.00	0.69%	28,318,285.00
6. Total (Sum lines A1 thru A5c)		53,256,295.00	0.70%	53,630,770.00	0.63%	53,968,486.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,849,709.00		11,012,455.00
b. Step & Column Adjustment				162,746.00		165,187.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,849,709.00	1.50%	11,012,455.00	1.50%	11,177,642.00
2. Classified Salaries						
a. Base Salaries				12,931,928.00		13,061,247.00
b. Step & Column Adjustment				129,319.00		130,612.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,931,928.00	1.00%	13,061,247.00	1.00%	13,191,859.00
3. Employee Benefits	3000-3999	13,724,029.00	0.30%	13,765,738.00	0.30%	13,807,655.00
4. Books and Supplies	4000-4999	3,475,743.00	0.00%	3,475,743.00	0.00%	3,475,743.00
5. Services and Other Operating Expenditures	5000-5999	9,173,556.00	0.00%	9,173,556.00	0.00%	9,173,556.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,431,740.00	0.00%	2,431,740.00	0.00%	2,431,740.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	669,590.00	6.08%	710,291.00	0.00%	710,291.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		53,256,295.00	0.70%	53,630,770.00	0.63%	53,968,486.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Multiyear Projections
Restricted

57 72710 0000000
Form MYP
G8BE5WZZYN(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,020,583.39		12,020,583.39		12,020,583.39
2. Ending Fund Balance (Sum lines C and D1)		12,020,583.39		12,020,583.39		12,020,583.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,020,583.39		12,020,583.39		12,020,583.39
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,020,583.39		12,020,583.39		12,020,583.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

57 72710 0000000
Form MYP
G8BE5WZZYN(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	123,541,618.00	0.34%	123,965,896.00	2.18%	126,664,991.00
2. Federal Revenues	8100-8299	5,396,090.00	0.00%	5,396,090.00	0.00%	5,396,090.00
3. Other State Revenues	8300-8599	16,428,674.00	-0.05%	16,420,282.00	0.00%	16,420,282.00
4. Other Local Revenues	8600-8799	7,482,846.00	1.64%	7,605,361.00	1.88%	7,748,292.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		152,849,228.00	0.35%	153,387,629.00	1.85%	156,229,655.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,593,549.00		57,442,453.00
b. Step & Column Adjustment				848,904.00		861,637.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,593,549.00	1.50%	57,442,453.00	1.50%	58,304,090.00
2. Classified Salaries						
a. Base Salaries				29,514,357.50		29,809,500.50
b. Step & Column Adjustment				295,143.00		298,095.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,514,357.50	1.00%	29,809,500.50	1.00%	30,107,595.50
3. Employee Benefits	3000-3999	35,533,895.00	0.42%	35,684,653.00	0.42%	35,836,165.00
4. Books and Supplies	4000-4999	8,523,883.00	-1.93%	8,359,103.00	8.54%	9,073,354.00
5. Services and Other Operating Expenditures	5000-5999	21,828,278.00	1.73%	22,205,389.00	1.63%	22,566,370.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,757,072.00	-14.79%	3,201,332.00	-5.38%	3,029,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(447,602.00)	0.00%	(447,602.00)	0.00%	(447,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		155,303,432.50	0.61%	156,254,828.50	1.42%	158,469,057.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,454,204.50)		(2,867,199.50)		(2,239,402.50)

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

57 72710 0000000
Form MYP
G8BE5WZZYN(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		59,308,950.82		56,854,746.32		53,987,546.82
2. Ending Fund Balance (Sum lines C and D1)		56,854,746.32		53,987,546.82		51,748,144.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,000.00		49,000.00		49,000.00
b. Restricted	9740	12,020,583.39		12,020,583.39		12,020,583.39
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	20,238,321.00		20,238,321.00		20,238,321.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,659,103.00		4,687,645.00		4,754,072.00
2. Unassigned/Unappropriated	9790	19,887,738.93		16,991,997.43		14,686,167.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,854,746.32		53,987,546.82		51,748,144.32
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,659,103.00		4,687,645.00		4,754,072.00
c. Unassigned/Unappropriated	9790	19,887,738.93		16,991,997.43		14,686,167.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	4,243,645.41		4,243,645.41		4,243,645.41
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		28,790,487.34		25,923,287.84		23,683,885.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.54%		16.59%		14.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Woodland Joint Unified
Yolo County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

57 72710 0000000
Form MYP
G8BE5WZZYN(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,878.41		7,878.41		7,878.41
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		155,303,432.50		156,254,828.50		158,469,057.50
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		155,303,432.50		156,254,828.50		158,469,057.50
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,659,102.98		4,687,644.86		4,754,071.73
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,659,102.98		4,687,644.86		4,754,071.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	7,878	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	8,843	9,035		
Charter School				
Total ADA	8,843	9,035	N/A	Met
Second Prior Year (2023-24)				
District Regular	8,798	8,866		
Charter School				
Total ADA	8,798	8,866	N/A	Met
First Prior Year (2024-25)				
District Regular	8,476	8,480		
Charter School		0		
Total ADA	8,476	8,480	N/A	Met
Budget Year (2025-26)				
District Regular	8,176			
Charter School	0			
Total ADA	8,176			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	9,276	9,531		
Charter School				
Total Enrollment	9,276	9,531	N/A	Met
Second Prior Year (2023-24)				
District Regular	9,259	9,259		
Charter School				
Total Enrollment	9,259	9,259	0.0%	Met
First Prior Year (2024-25)				
District Regular	9,259	9,130		
Charter School				
Total Enrollment	9,259	9,130	1.4%	Not Met
Budget Year (2025-26)				
District Regular	9,084			
Charter School				
Total Enrollment	9,084			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District is experiencing declining enrollment a .5% reduction has been applied

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	8,454	9,531	
Charter School		0	
Total ADA/Enrollment	8,454	9,531	88.7%
Second Prior Year (2023-24)			
District Regular	8,174	9,259	
Charter School	0		
Total ADA/Enrollment	8,174	9,259	88.3%
First Prior Year (2024-25)			
District Regular	7,918	9,130	
Charter School			
Total ADA/Enrollment	7,918	9,130	86.7%
Historical Average Ratio:			87.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			88.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	7,878	9,084		
Charter School	0			
Total ADA/Enrollment	7,878	9,084	86.7%	Met
1st Subsequent Year (2026-27)				
District Regular	7,878	9,084		
Charter School				
Total ADA/Enrollment	7,878	9,084	86.7%	Met
2nd Subsequent Year (2027-28)				
District Regular	7,878	9,084		
Charter School				
Total ADA/Enrollment	7,878	9,084	86.7%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	8,542.20	8,237.66	8,046.60	7,945.47
b. Prior Year ADA (Funded)		8,542.20	8,237.66	8,046.60
c. Difference (Step 1a minus Step 1b)		(304.54)	(191.06)	(101.13)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.57%)	(2.32%)	(1.26%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		65,108,108.00	65,450,051.00	67,799,291.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		1,497,486.48	1,976,591.54	2,318,735.75
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.27%)	.70%	2.16%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.27% to -0.27%	-0.30% to 1.70%	1.16% to 3.16%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	42,843,710.00	42,843,710.00	42,843,710.00	42,843,710.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	125,350,286.00	125,062,631.00	125,511,299.00	128,223,769.00
District's Projected Change in LCFF Revenue:		(.23%)	.36%	2.16%
LCFF Revenue Standard		-2.27% to -0.27%	-0.30% to 1.70%	1.16% to 3.16%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Decrease in enrollment and ADA impacts the 3PY average

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	73,635,771.09	89,287,882.90	82.5%
Second Prior Year (2023-24)	81,037,864.08	97,865,699.43	82.8%
First Prior Year (2024-25)	85,740,792.55	110,528,227.78	77.6%
Historical Average Ratio:			80.9%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.9% to 83.9%	77.9% to 83.9%	77.9% to 83.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	84,136,135.50	102,047,137.50	82.4%	Met
1st Subsequent Year (2026-27)	85,097,166.50	102,624,058.50	82.9%	Met
2nd Subsequent Year (2027-28)	86,070,694.50	104,500,571.50	82.4%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.27%)	.70%	2.16%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.27% to 8.73%	-9.30% to 10.70%	-7.84% to 12.16%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.27% to 3.73%	-4.30% to 5.70%	-2.84% to 7.16%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	7,636,042.84		
Budget Year (2025-26)	5,396,090.00	(29.33%)	Yes
1st Subsequent Year (2026-27)	5,396,090.00	0.00%	No
2nd Subsequent Year (2027-28)	5,396,090.00	0.00%	No

Explanation:
(required if Yes)

FY 2024-25 includes carry over

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2024-25)	20,499,943.93		
Budget Year (2025-26)	16,428,674.00	(19.86%)	Yes
1st Subsequent Year (2026-27)	16,420,282.00	(.05%)	No
2nd Subsequent Year (2027-28)	16,420,282.00	0.00%	No

Explanation:
(required if Yes)

FY 2024-25 includes carry over

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2024-25)	9,011,575.87		
Budget Year (2025-26)	7,482,846.00	(16.96%)	Yes
1st Subsequent Year (2026-27)	7,605,361.00	1.64%	No
2nd Subsequent Year (2027-28)	7,748,292.00	1.88%	No

Explanation:
(required if Yes)

FY 2024-25 includes carry over

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)	17,744,128.41		
Budget Year (2025-26)	8,523,883.00	(51.96%)	Yes
1st Subsequent Year (2026-27)	8,359,103.00	(1.93%)	No
2nd Subsequent Year (2027-28)	9,073,354.00	8.54%	Yes

Explanation:
(required if Yes)

FY 2024-25 includes carry over and one-time funding. The 3-year average increase in 2027-28 includes additional Supplemental and Concentration funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2024-25)	30,728,182.79		
Budget Year (2025-26)	21,828,278.00	(28.96%)	Yes
1st Subsequent Year (2026-27)	22,205,389.00	1.73%	No
2nd Subsequent Year (2027-28)	22,566,370.00	1.63%	No

Explanation:
(required if Yes)

FY 2024-25 includes carry over and one-time funds, which are excluded from the out years.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	Status
		Over Previous Year	

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2024-25)	37,147,562.64		
Budget Year (2025-26)	29,307,610.00	(21.10%)	Not Met
1st Subsequent Year (2026-27)	29,421,733.00	.39%	Met
2nd Subsequent Year (2027-28)	29,564,664.00	.49%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2024-25)	48,472,311.20		
Budget Year (2025-26)	30,352,161.00	(37.38%)	Not Met
1st Subsequent Year (2026-27)	30,564,492.00	.70%	Met
2nd Subsequent Year (2027-28)	31,639,724.00	3.52%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

FY 2024-25 includes carry over

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

FY 2024-25 includes carry over

Explanation:
Other Local Revenue

FY 2024-25 includes carry over

(linked from 6B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

FY 2024-25 includes carry over and one-time funding. The 3-year average increase in 2027-28 includes additional Supplemental and Concentration funds.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

FY 2024-25 includes carry over and one-time funds, which are excluded from the out years.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

149,921,136.50

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

149,921,136.50

4,497,634.10

4,497,650.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- ☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- ☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	4,137,682.41
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,435,677.00	4,858,916.00	5,568,636.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	25,746,577.85	35,025,750.29	21,301,659.96
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	30,182,254.85	39,884,666.29	31,007,978.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	147,855,910.75	161,963,871.96	185,621,209.21
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	147,855,910.75	161,963,871.96	185,621,209.21
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.4%	24.6%	16.7%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

6.8%	8.2%	5.6%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	13,750,636.99	89,287,882.90	N/A	Met
Second Prior Year (2023-24)	13,392,926.57	97,878,881.33	N/A	Met
First Prior Year (2024-25)	(10,760,395.89)	110,528,227.78	9.7%	Not Met
Budget Year (2025-26) (Information only)	(2,454,204.50)	102,047,137.50		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

FY 2024-25 includes a one-time settlement for WEA, CSEA, and Unpresented

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	12,622,808.14	30,905,199.76	N/A	Met
Second Prior Year (2023-24)	44,655,836.75	44,655,836.75	0.0%	Met
First Prior Year (2024-25)	46,369,761.01	58,048,763.32	N/A	Met
Budget Year (2025-26) (Information only)	47,288,367.43			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	54,476,751.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$88,000 (greater of)	0 to 300
4% or \$88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,878	7,878	7,878
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	155,303,432.50	156,254,828.50	158,469,057.50
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	155,303,432.50	156,254,828.50	158,469,057.50

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4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,659,102.98	4,687,644.86	4,754,071.73
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	4,659,102.98	4,687,644.86	4,754,071.73

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

Budget Year (2025-26) 1st Subsequent Year (2026-27) 2nd Subsequent Year (2027-28)

1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,659,103.00	4,687,645.00	4,754,072.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	19,887,738.93	16,991,997.43	14,686,167.93
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	4,243,645.41	4,243,645.41	4,243,645.41
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	28,790,487.34	25,923,287.84	23,683,885.34
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.54%	16.59%	14.95%
District's Reserve Standard (Section 10B, Line 7):		4,659,102.98	4,687,644.86	4,754,071.73
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(26,722,378.96)			
Budget Year (2025-26)	(27,869,020.00)	1,146,641.04	4.3%	Met
1st Subsequent Year (2026-27)	(28,123,500.00)	254,480.00	.9%	Met
2nd Subsequent Year (2027-28)	(28,318,285.00)	194,785.00	.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	4	FUND 01	7439 - PRINCIPAL	1,113,183
Certificates of Participation	11/14	FUND 01 AND FUND 25	7439 - PRINCIPAL	7,340,000
General Obligation Bonds		TAX RECEIPTS		18,008,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				26,461,183

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	978,387	803,687	248,149	71,602
Certificates of Participation	693,897	694,038	692,988	695,763
General Obligation Bonds	3,877,553	2,514,036	1,600,675	1,619,475
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	250,000	250,000	250,000	250,000

Other Long-term Commitments (continued):

Total Annual Payments:	5,799,837	4,261,761	2,791,812	2,636,840
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:

(required if Yes

to increase in total

annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:

(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability

20,828,859.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

20,828,859.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2024

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
2,070,259.00	2,070,259.00	2,070,259.00
495,270.00	662,148.00	662,148.00
514,790.00	514,790.00	514,790.00
55.00	55.00	55.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

495,270.00

662,148.00

662,148.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

514,790.00

514,790.00

514,790.00

d. Number of retirees receiving OPEB benefits

55.00

55.00

55.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	589	585	585	585

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from
prior year (may enter text, such as
"Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

647,394

Budget Year
(2025-26)1st Subsequent Year
(2026-27)2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

Budget Year
(2025-26)1st Subsequent Year
(2026-27)2nd Subsequent Year
(2027-28)**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes

Yes

Yes

3,821,032

3,821,032

3,821,032

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year
(2025-26)1st Subsequent Year
(2026-27)2nd Subsequent Year
(2027-28)**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes

Yes

Yes

784,798

781,206

793,262

1.5%

1.5%

1.5%

Budget Year
(2025-26)1st Subsequent Year
(2026-27)2nd Subsequent Year
(2027-28)**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No

No

No

No

No

No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	552	540	540	540

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

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Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

370,798

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
3,128,504	3,128,504	3,128,504

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
250,161	252,663	255,189
1.0%	1.0%	1.0%

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	92	88	88	88

Management/Supervisor/Confidential**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

144,252

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

--	--	--

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
489,617	489,617	48,961,711

Management/Supervisor/Confidential**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
109,088	110,179	111,280
1.5%	1.5%	1.5%

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 12, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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) 6,230,092.17
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) 126,964,538.29

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) 4.91%

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) 6,420,835.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,733,796.61

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)	810,308.46
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)	458.03
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)	10,965,398.85
9. Carry-Forward Adjustment (Part IV, Line F)	1,397,256.04
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,362,654.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	107,228,001.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,700,672.28
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,561,306.16
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,153,445.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	263,843.89
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)	1,612,915.13
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)	415,297.37
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)	234,403.44
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)	15,692,918.77
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)	8,870.46
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)	50,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,938,401.82
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,848,659.56
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,387,381.72
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)	174,096,117.03
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)	6.30%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.10%
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)	10,965,398.85
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,211,529.19)
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 (4.80%) times Part III, Line B19); zero if negative	1,397,256.04
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.80%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,397,256.04
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	1,397,256.04

Approved
indirect
cost rate: 4.80%

Highest
rate used
in any
program: 4.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,441,316.33	309,183.18	4.80%
01	3010	2,492,778.37	119,652.90	4.80%
01	3182	215,419.96	10,340.16	4.80%
01	3225	345,034.77	16,561.66	4.80%
01	3311	33,503.82	1,608.18	4.80%
01	3327	135,940.29	6,525.12	4.80%
01	3345	1,092.72	52.45	4.80%
01	3386	50,697.52	2,433.48	4.80%
01	3550	91,034.35	4,369.65	4.80%
01	4035	479,710.94	23,026.12	4.80%
01	4127	208,703.69	10,017.78	4.80%
01	4203	268,064.09	12,867.08	4.80%
01	4510	3,816.79	183.21	4.80%
01	5634	32,370.47	1,553.78	4.80%
01	6010	1,443,723.49	69,298.73	4.80%
01	6053	372,707.84	17,889.98	4.80%
01	6266	969,838.29	46,552.24	4.80%
01	6331	123,586.52	5,932.15	4.80%
01	6383	1,146,335.87	55,024.13	4.80%
01	6387	841,269.84	40,380.95	4.80%
01	6388	320,512.50	12,820.50	4.00%
01	6520	142,352.34	6,832.66	4.80%
01	6546	783,743.10	37,619.67	4.80%
01	6547	599,620.74	28,783.74	4.80%
01	6690	39,639.40	1,902.69	4.80%
01	6762	2,938,774.76	141,061.19	4.80%
01	6770	1,545,715.84	15,457.16	1.00%
01	7220	141,356.69	6,785.11	4.80%
01	7311	48,644.19	2,334.92	4.80%
01	7339	245,234.66	11,771.26	4.80%
01	7399	381,801.53	18,326.47	4.80%
01	7412	79,307.49	3,806.76	4.80%
01	7413	159,784.35	7,669.65	4.80%
01	7435	4,017,531.47	49,681.62	1.24%
01	7810	49,727.47	2,386.92	4.80%
09	2600	282,872.94	13,577.91	4.80%
09	3010	14,216.42	682.38	4.80%

Woodland Joint Unified
Yolo County

Budget, July 1
2024-25 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

57 72710 0000000
Form ICR
G8BE5WZZYN(2025-26)

09	6053	37,316.53	1,791.19	4.80%
09	6266	25,247.60	1,211.88	4.80%
09	6546	32,583.50	1,560.50	4.79%
09	6762	117,427.64	5,636.53	4.80%
09	6770	67,940.62	679.38	1.00%
09	7311	722.86	34.70	4.80%
09	7422	4,900.64	235.23	4.80%
09	7435	161,343.32	7,744.48	4.80%
09	7810	1,736.64	83.36	4.80%
11	6371	87,686.20	4,208.94	4.80%
11	6391	1,324,875.00	63,594.00	4.80%
11	7810	46,607.34	2,237.15	4.80%
12	5058	49,222.88	2,362.70	4.80%
12	5059	110,961.83	5,326.17	4.80%
12	5066	393,061.07	18,866.93	4.80%
12	6052	2,385.50	114.50	4.80%
12	6105	2,372,073.47	113,859.53	4.80%
12	6127	106,733.08	5,123.19	4.80%
12	7810	587,642.58	20,636.85	3.51%
12	9010	4,560.92	17.05	0.37%
13	5310	3,714,527.43	170,119.42	4.58%
13	7027	2,076.47	99.67	4.80%

Woodland Joint Unified
Yolo County

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

57 72710 0000000
Form L
G8BE5WZZYN(2025-26)

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	2,402,718.93		3,413,318.88	5,816,037.81
2. State Lottery Revenue	8560	1,533,142.00		622,431.00	2,155,573.00
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. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	(135,684.10)	135,684.10		0.00
7. Total Available (Sum Lines A1 through A6)		3,800,176.83	135,684.10	4,035,749.88	7,971,610.81
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	82,603.03		0.00	82,603.03
2. Classified Salaries	2000-2999	26,117.92		0.00	26,117.92
3. Employee Benefits	3000-3999	30,745.36		0.00	30,745.36
4. Books and Supplies	4000-4999	2,650.00		383,529.51	386,179.51
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,232.00			10,232.00
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			269,741.27	269,741.27
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)		152,348.31	0.00	653,270.78	805,619.09
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	3,647,828.52	135,684.10	3,382,479.10	7,165,991.72
D. COMMENTS:					
Hotspots for students that do not have internet access at home, digital student subscription for curriculum.					

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.

Woodland Joint Unified
Yolo County

Budget, July 1
2024-25 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

57 72710 0000000
Form CEA
G8BE5WZZYN(2025-26)

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	61,385,400.44	301	0.00	303	61,385,400.44	305	106,516.49		307	61,278,883.95	309
2000 - Classified Salaries	33,002,785.42	311	463,618.81	313	32,539,166.61	315	4,029,949.54		317	28,509,217.07	319
3000 - Employee Benefits	36,790,809.63	321	754,342.70	323	36,036,466.93	325	1,537,554.03		327	34,498,912.90	329
4000 - Books, Supplies Equip Replace. (6500)	17,844,128.41	331	62,849.75	333	17,781,278.66	335	1,413,957.39		337	16,367,321.27	339
5000 - Services . . . & 7300 - Indirect Costs	30,288,379.15	341	90,552.63	343	30,197,826.52	345	1,601,521.14		347	28,596,305.38	349
TOTAL					177,940,139.16	365			TOTAL	169,250,640.57	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	48,282,450.56	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,201,170.66	380
3. STRS.	3101 & 3102	12,388,283.13	382
4. PERS.	3201 & 3202	1,936,937.31	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,484,634.48	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,573,606.73	385
7. Unemployment Insurance.	3501 & 3502	131,921.21	390
8. Workers' Compensation Insurance.	3601 & 3602	925,277.52	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	8,673.82	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		79,932,955.42	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).		1,056,289.12	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		78,876,666.30	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.		46.60%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Woodland Joint Unified
Yolo County

Budget, July 1
2025-26 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

57 72710 0000000
Form CEB
G8BE5WZZYN(2025-26)

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	56,593,549.00	301	0.00	303	56,593,549.00	305	105,257.00		307	56,488,292.00	309
2000 - Classified Salaries	29,514,357.50	311	152,750.00	313	29,361,607.50	315	3,902,084.00		317	25,459,523.50	319
3000 - Employee Benefits	35,533,895.00	321	562,775.00	323	34,971,120.00	325	1,617,129.00		327	33,353,991.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,523,883.00	331	0.00	333	8,523,883.00	335	1,522,870.00		337	7,001,013.00	339
5000 - Services. . & 7300 - Indirect Costs	21,380,676.00	341	125,000.00	343	21,255,676.00	345	1,586,540.00		347	19,669,136.00	349
TOTAL					150,705,835.50	365	TOTAL			141,971,955.50	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	6,862.00

Woodland Joint Unified
Yolo County

Budget, July 1
2025-26 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

57 72710 0000000
Form CEB
G8BE5WZZYN(2025-26)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	74,596,386.00	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).	993,631.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	73,602,755.00	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.	51.84%	
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)	51.84%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.16%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	141,971,955.50	
5. Deficiency Amount (Part III, Line 3 times Line 4)	4,486,313.79	

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

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	189,182,608.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,027,317.64
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	244,725.57
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,190,001.05
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,377,583.00
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	
		9200	7651	0.00
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	104,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,916,309.62
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,854,100.02
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				175,093,081.40
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,182.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,399.08
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.)			142,230,790.68	16,716.65
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)			142,230,790.68	16,716.65
B. Required effort (Line A.2 times 90%)			128,007,711.61	15,044.99
C. Current year expenditures (Line I.E and Line II.B)			175,093,081.40	21,399.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
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.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00