Woodland Joint Unified School District

School Budgets 101

For Governing Board Members
April 10, 2025

Presented By:

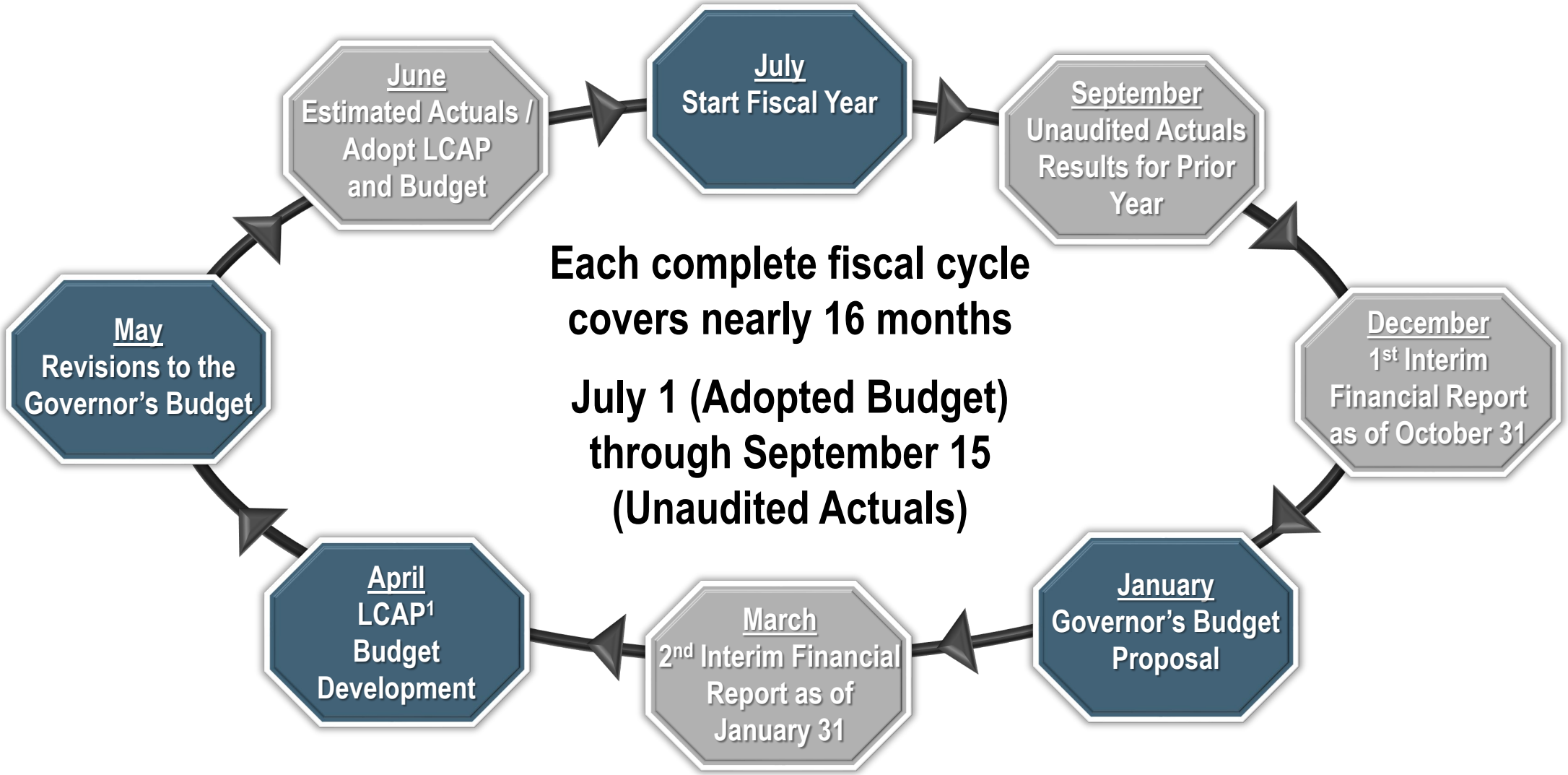
Matt Phillips, CPA
Associate Vice President

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Part I

Local Budget

Budget/Financial Cycle



[1]Local Control and Accountability Plan

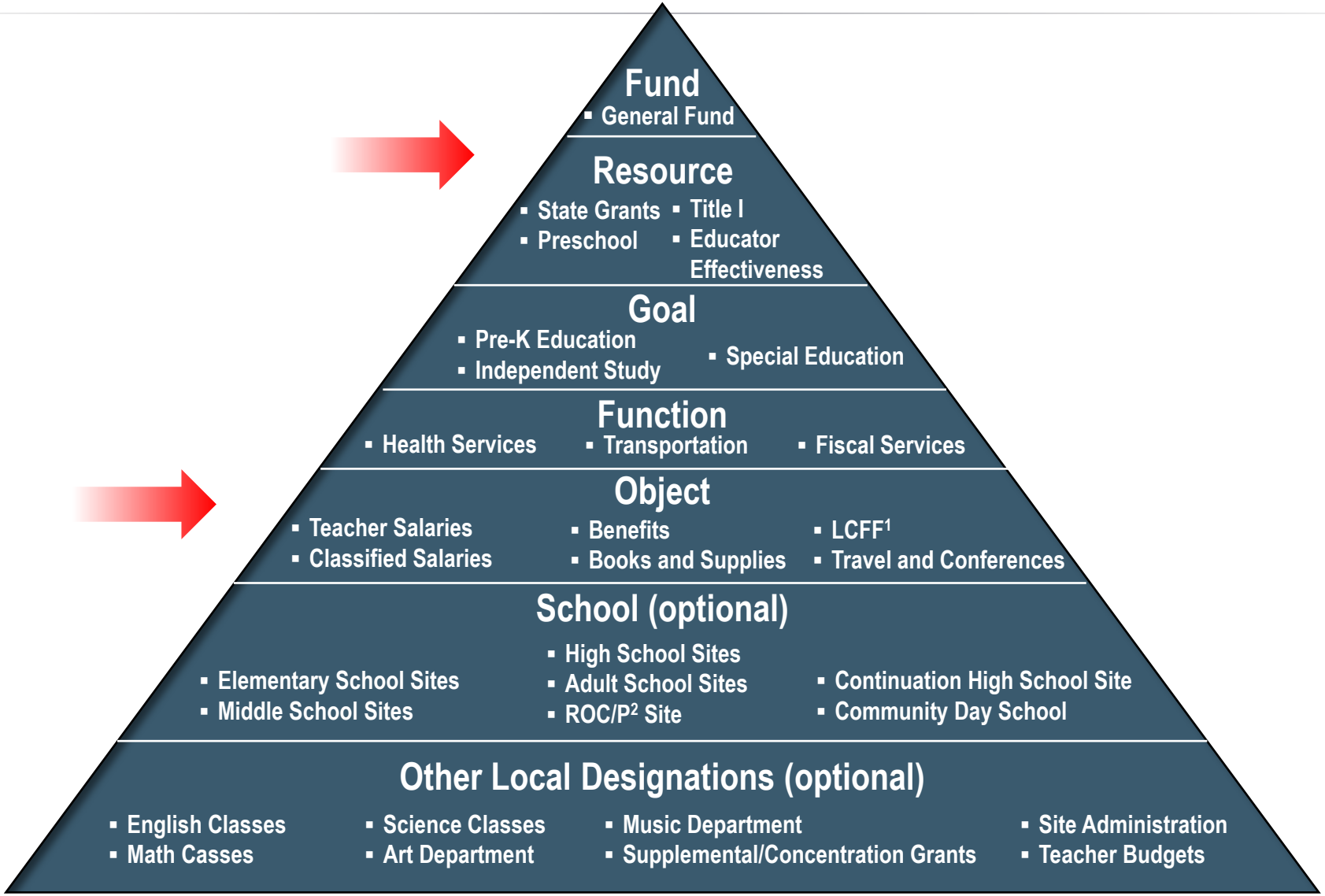
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Standardized Account Code Structure

- All school districts and county offices of education (COEs) in California use the Standardized Account Code Structure (SACS)
  - Standardized coding for reporting financial information to oversight agencies—COEs and the California Department of Education
  - Allows financial information to be sliced and diced to meet management's needs
    - How much is spent on personnel costs?
    - How much do we receive in state funding?
    - How much are we investing in facility maintenance?
    - How much did we receive in community donations last year?

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School Services of California Inc.—SACS Budget Pyramid



[1]Local Control Funding Formula
[2]Regional and Occupational Center/Program

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SACS

- Form 01 from SACS—also known as the General Fund
- Contains two budget periods
  - Unaudited Actuals for 2023-24
  - Adopted Budget for 2024-25
- Split between unrestricted and restricted activity
  - Focus should be on the unrestricted columns

Page 1

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	124,962,629.85	22,655.06	124,985,284.91	125,666,791.00	0.00	125,666,791.00	0.5%
2) Federal Revenue		8100-8299	0.00	16,561,682.17	16,561,682.17	0.00	4,932,845.00	4,932,845.00	-70.2%
3) Other State Revenue		8300-8599	3,532,569.70	17,802,937.29	21,335,506.99	1,918,388.00	14,164,698.00	16,083,086.00	-24.6%
4) Other Local Revenue		8600-8799	4,688,517.20	7,256,695.13	11,945,212.33	414,986.00	4,998,648.00	5,413,634.00	-54.7%
5) TOTAL, REVENUES			133,183,716.75	41,643,969.65	174,827,686.40	128,000,165.00	24,096,191.00	152,096,356.00	-13.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	46,296,701.38	12,525,553.14	58,822,254.52	44,906,553.00	10,557,351.00	55,463,904.00	-5.7%
2) Classified Salaries		2000-2999	14,602,946.46	14,072,754.82	28,675,701.28	16,273,323.00	12,606,064.00	28,879,387.00	0.7%
3) Employee Benefits		3000-3999	20,138,216.24	13,247,089.12	33,385,305.36	21,390,209.00	13,181,606.00	34,571,815.00	3.6%
4) Books and Supplies		4000-4999	4,714,063.99	3,721,669.05	8,435,733.04	1,887,214.00	3,075,511.00	4,962,725.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	11,966,526.36	11,916,688.82	23,883,215.18	21,919,875.00	5,791,204.00	27,711,079.00	16.0%
6) Capital Outlay		6000-6999	217,145.75	5,448,374.12	5,665,519.87	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,436,387.02	2,061,465.00	3,497,852.02	1,284,762.00	2,400,737.00	3,685,499.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,506,287.77)	1,091,396.56	(414,891.21) *	(914,591.00)	516,520.00	(398,071.00)*	-4.1%
9) TOTAL, EXPENDITURES			97,865,699.43	64,084,990.63	161,950,690.06	106,747,345.00	48,128,993.00	154,876,338.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,318,017.32	(22,441,020.98)	12,876,996.34	21,252,820.00	(24,032,802.00)	(2,779,982.00)	-121.6%
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	13,181.90	0.00	13,181.90	0.00	0.00	0.00	-100.0%
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	(21,911,908.85)	21,911,908.85	0.00	(24,032,802.00)	24,032,802.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,925,090.75)	21,911,908.85	(13,181.90)	(24,032,802.00)	24,032,802.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,392,926.57	(529,112.13)	12,863,814.44	(2,779,982.00)	0.00	(2,779,982.00)	-121.6%

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SACS

- Page 2 of the same form
- As a board, focus should be on rows E and F.2
- Questions should be targeted on the assumptions used to arrive at these numbers

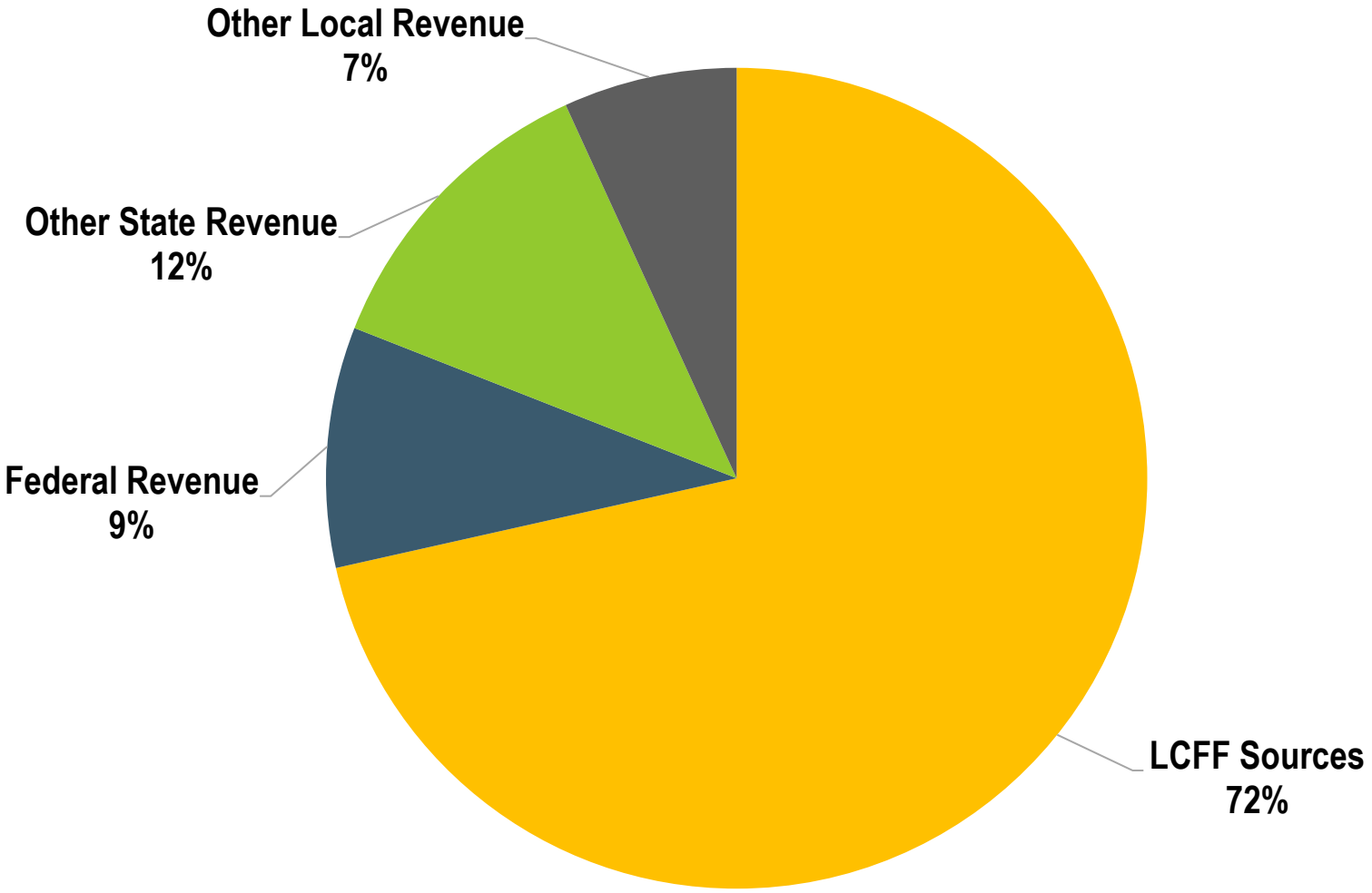
Page 2

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,392,926.57	(529,112.13)	12,863,814.44	(2,779,982.00)	0.00	(2,779,982.00)	-121.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,655,836.75	26,396,997.20	71,052,833.95	58,048,763.32	25,867,885.07	83,916,648.39	18.1%
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)			44,655,836.75	26,396,997.20	71,052,833.95	58,048,763.32	25,867,885.07	83,916,648.39	18.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,655,836.75	26,396,997.20	71,052,833.95	58,048,763.32	25,867,885.07	83,916,648.39	18.1%
2) Ending Balance, June 30 (E + F1e)			58,048,763.32	25,867,885.07	83,916,648.39	55,268,781.32	25,867,885.07	81,136,666.39	-3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	51,500.00	0.00	51,500.00	51,500.00	0.00	51,500.00	0.0%
Stores		9712	40,756.60	0.00	40,756.60	40,756.60	0.00	40,756.60	0.0%
Prepaid Items		9713	55,510.43	0.00	55,510.43	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	25,867,885.07	25,867,885.07	0.00	25,867,885.07	25,867,885.07	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	18,016,330.00	0.00	18,016,330.00	19,382,155.00	0.00	19,382,155.00	7.6%
Supplemental & Concentration Carryover	0000	9780	*15,150,107.00*		*15,150,107.00*			*0.00*	
One-Time Discretionary Grant	0000	9780	*1,840,724.00*		*1,840,724.00*			*0.00*	
Medi-Cal Administrative Activities (MAA)	0000	9780	*711,868.00*		*711,868.00*			*0.00*	
Donations & Grants	0000	9780	*200,818.00*		*200,818.00*			*0.00*	
Juul Labs Settlememt	0000	9780	*112,813.00*		*112,813.00*			*0.00*	
Supplemental & Concentration Carryover	0000	9780			*0.00*	*15,150,107.00*		*15,150,107.00*	
One-Time Discretionary Grant	0000	9780			*0.00*	*1,840,724.00*		*1,840,724.00*	
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Donations & Grants	0000	9780			*0.00*	*200,818.00*		*200,818.00*	
Juul Labs Settlement	0000	9780			*0.00*	*112,813.00*		*112,813.00*	
LCFF Adjustment	0000	9780			*0.00*	*1,365,825.00*		*1,365,825.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,858,916.00	0.00	4,858,916.00	4,568,281.00	0.00	4,568,281.00	-6.0%
Unassigned/Unappropriated Amount		9790	35,025,750.29	0.00	35,025,750.29	31,226,088.72	0.00	31,226,088.72	-10.8%

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Where Does the Money Come From?

Woodland Joint Unified School District General Fund Revenues 2023-24



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Revenue Sources

Woodland Joint Unified
Yolo County

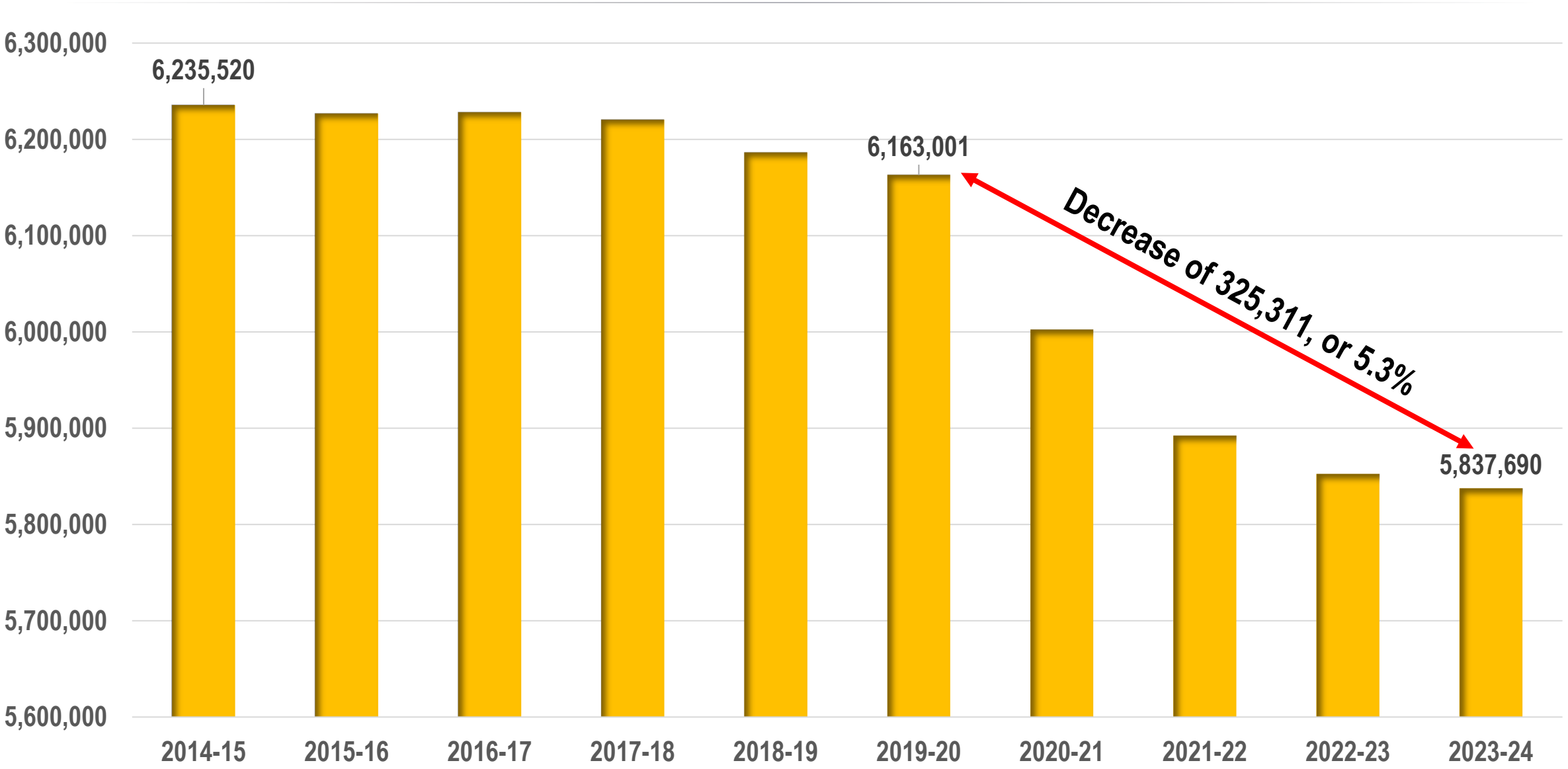
Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

57 72710 0000000
Form 01
E8A6CA5GY1(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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2) Federal Revenue		8100-8299	0.00	16,561,682.17	16,561,682.17	0.00	4,932,845.00	4,932,845.00	-70.2%
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Statewide Enrollment Trends—Ongoing Enrollment Loss



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ADA—What Is It?



Average daily attendance (ADA) drives a local educational agency's (LEA) primary source of general purpose funding—its LCFF funding

Attendance is counted every day of the school year, though LCFF funding is based on attendance through the Second Principal Apportionment

ADA is equal to the average number of pupils actually attending classes

ADA also drives other federal and state funding sources

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2024-25 LCFF Funding Factors

- The Governor's Budget enacted a 1.07% cost-of-living adjustment (COLA) for 2024-25, which is applied to the LCFF base grants for each grade span—application of COLA results in an increase in funding per student, not necessarily more revenues
- Two grade span adjustments (GSAs) are applied as percentage increases to the base grants
  - Grades K-3 receive a 10.4% increase for smaller average class sizes
  - Grades 9-12 receive a 2.6% increase in recognition of the costs of career technical education coursework

Grade Span	2023-24 Base Grant per ADA	1.07% COLA	2024-25 Base Grant per ADA	GSA	2024-25 Adjusted Base Grant per ADA
K–3	$9,919	$106	$10,025	$1,043	$11,068
4–6	$10,069	$108	$10,177	-	$10,177
7–8	$10,367	$111	$10,478	-	$10,478
9–12	$12,015	$129	$12,144	$316	$12,460

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2024-25 LCFF Funding Factors

- **Supplemental and concentration grants are calculated based on the percentage of an LEA's enrolled students who are English learners, free or reduced-price meal program eligible, or foster youth—the unduplicated pupil percentage (UPP)**
  - **Woodland Joint Unified School District is eligible for the concentration grant because the UPP is approximately 74%**

Grade Span	2024-25 Adjusted Base Grant per ADA	20% Supplemental Grant per ADA—Total UPP	65% Concentration Grant per ADA—UPP Above 55%
K-3	$11,068	$2,214	$7,194
4-6	$10,177	$2,035	$6,615
7-8	$10,478	$2,096	$6,811
9-12	$12,460	$2,492	$8,099

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LCFF

Illustrative Example

Revenue Sources

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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Federal Revenues

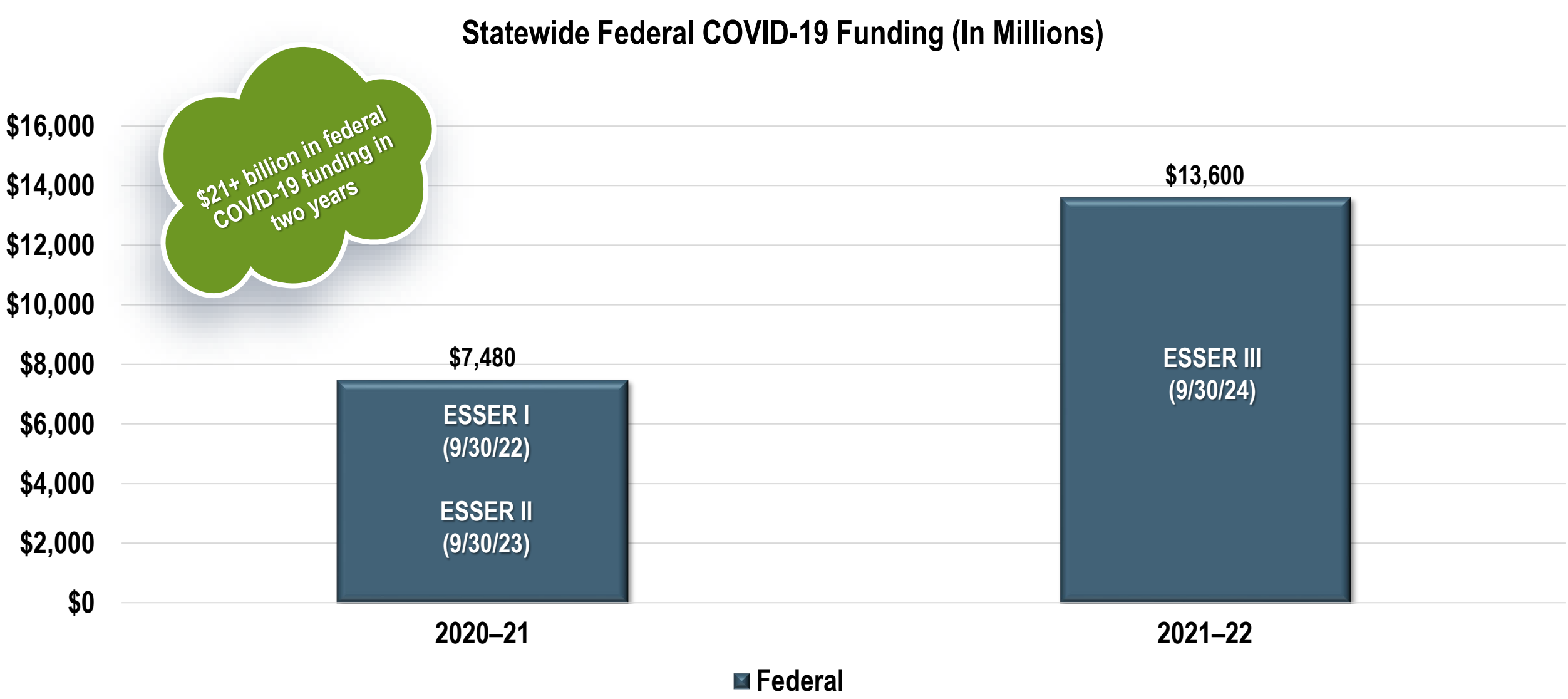
Federal	Notes
Title Programs (e.g., I, II, III and IV) (Restricted)	Federal funds for specific uses (intervention, professional development)
Special Education (Restricted)	Federal funds for students with Individualized Educational Programs (IEPs)
ESSER[1] I, II and III (Restricted)	One-time federal stimulus dollars

- Revenues for the title programs, special education, and ESSER funds are aggregated under Federal Restricted Revenues
- Detail is tracked by staff using the Resource Code in the SACS account code

[1]Elementary and Secondary School Education Relief Funds

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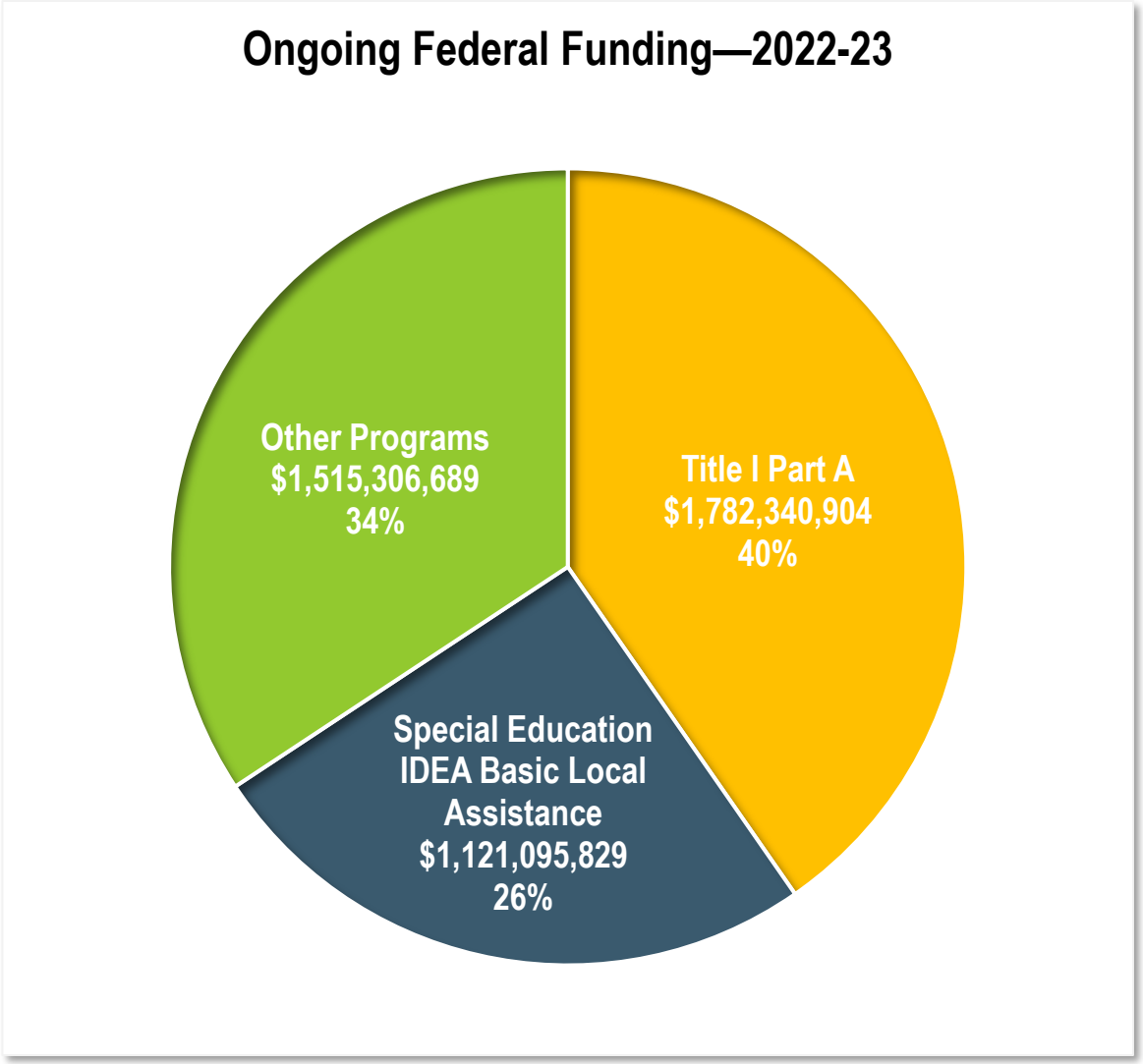
Federal COVID-19 Funding



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Looming Risks—How Federal Potential Cuts Could Impact the State

- The two largest programs, Title I, Part A (Resource Code 3010) and Special Education IDEA[1] Basic Local Assistance (Resource Code 3310) make up roughly two-thirds of all the ongoing federal funding received by school districts in their General Fund
- Certainly the signing of the Executive Order, and confirmation of Secretary McMahon have people on edge, but it is worth noting that any reductions in funding must be part of a congressionally-approved budget
- Additionally, it would take an act of Congress to close the department



[1]Individuals with Disabilities Education Act

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Revenue Sources

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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State Revenues

State	Notes
Mandate Block Grant (Unrestricted)	Reimbursement for providing mandated services
Lottery (Unrestricted and Restricted)	Proceeds for lottery ticket sales—about 1% of total resources for a school district
Special Education (AB 602) (Restricted)	State funds for students with IEPs
Expanded Learning Opportunities Program (Restricted)	State funds for before and after school programs; adds 30 noninstructional days to the calendar
Learning Recovery Emergency Block Grant (Restricted)	One-time state categorical funding
Arts, Music and Instructional Materials Discretionary Block Grant (Restricted)	One-time state categorical funding

- Detail is tracked by staff using the Resource Code in the SACS account code

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Revenue Sources

Woodland Joint Unified
Yolo County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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Local Revenues

Local	Notes
Interest (Unrestricted)	Like a savings account, the District receives interest on the cash that is maintained in the County Treasury
Facility Use Fees (Unrestricted)	Outside agencies pay to use school district facilities
Special Education (Assembly Bill 602) (Restricted)	Local funds for students with IEPs
Miscellaneous Donations (Unrestricted and Restricted)	Donations made to school sites, or contributions from Parent Teacher Associations

- Detail is tracked by staff using the Resource Code in the SACS account code

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