

# **Woodland Joint Unified School District Board Meeting 9/22/22**

**Presenting  
Unaudited Actuals  
For the Year Ended June 30, 2022**

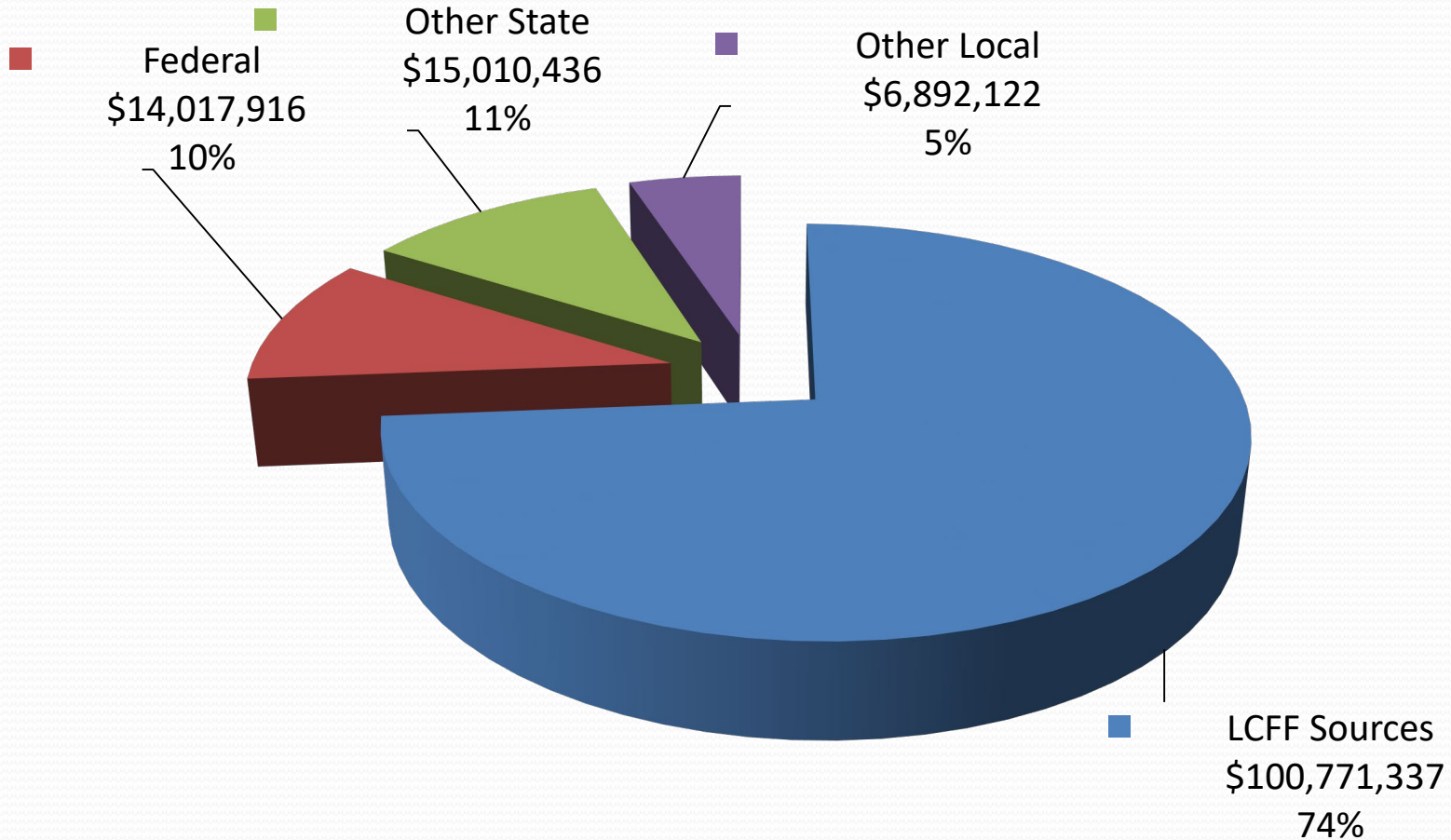


# Acronyms

ADA	Average Daily Attendance
CalPERS	California Public Employees Retirement System
CalSTRS	California State Teachers Retirement System
CSEA	California School Employee Association
FY	Fiscal Year
LCFF	Local Control Funding Formula
P2	Second Principal Apportionment
RRM	Restricted Routine Maintenance
SP ED	Special Education
WEA	Woodland Education Association

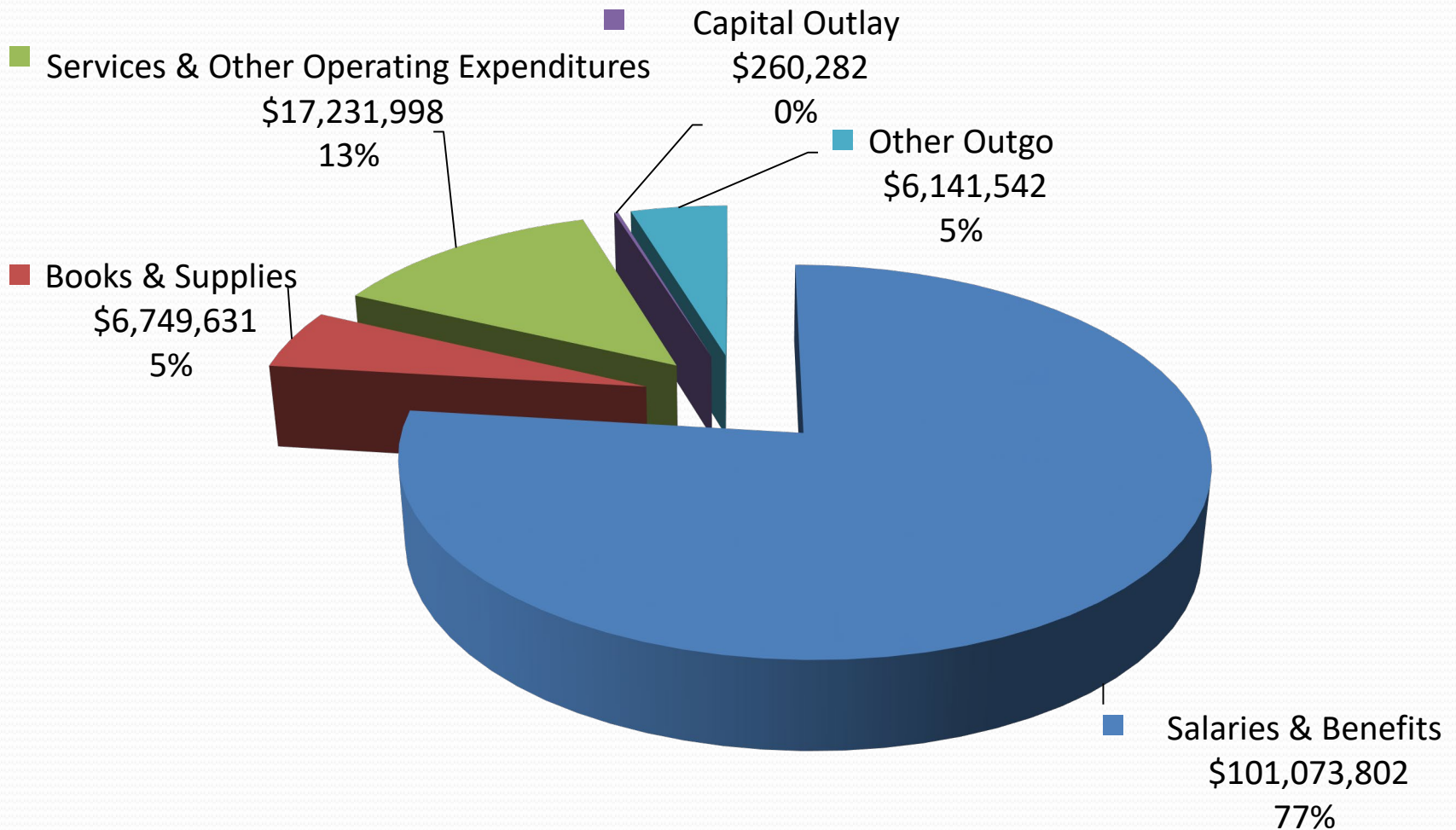
# 2021-22 General Fund Revenues

Total Revenues \$136,691,811



# 2021-22 General Fund Expenditures

Total Expenditures \$131,457,255



# Components of the General Fund Ending Balance

	Unaudited Actuals	
	<u>Combined</u>	
<b>BEGINNING FUND BALANCE</b>	\$	36,041,840
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		5,234,556
<b>ENDING FUND BALANCE</b>	\$	<u>41,276,397</u>
<b>RESERVE AMOUNTS</b>		
Revolving Cash, Stores & Prepaid Expenses	\$	(101,212)
Legally Restricted Balance		(10,371,197)
<b>DESIGNATED AMOUNTS</b>		
3% Economic Uncertainties		(3,943,718)
Unrestricted Carryover		(19,647,633)
<b>RESERVED/DESIGNATED FUND BALANCE</b>	\$	<b>(34,063,760)</b>
<b>TOTAL UNDESIGNATED FUND BALANCE</b>	\$	<b>7,212,636</b>

*Source: FY 21/22 Unaudited Actuals*

# Specific Outcomes to Note at Year End

## I. Unrestricted Carryover:

i.	2022-23 WEA Compensation Settlement	\$ 7,523,260
ii.	Text Book Adoption	4,373,414
iii.	2022-23 CSEA Compensation Settlement	3,471,630
iv.	One-Time Discretionary Grant	2,417,893
v.	2022-23 Management/Supervisor/Confidential Settlement	965,880
vi.	Donations/Grants	745,556
vii.	Transportation	150,000

### **Total Unrestricted Carryover**

**\$ 19,647,633**

## II. Restricted Carryover:

i.	Grants & Awards	\$ 8,238,784
ii.	Lottery	2,132,413

### **Total Restricted Carryover**

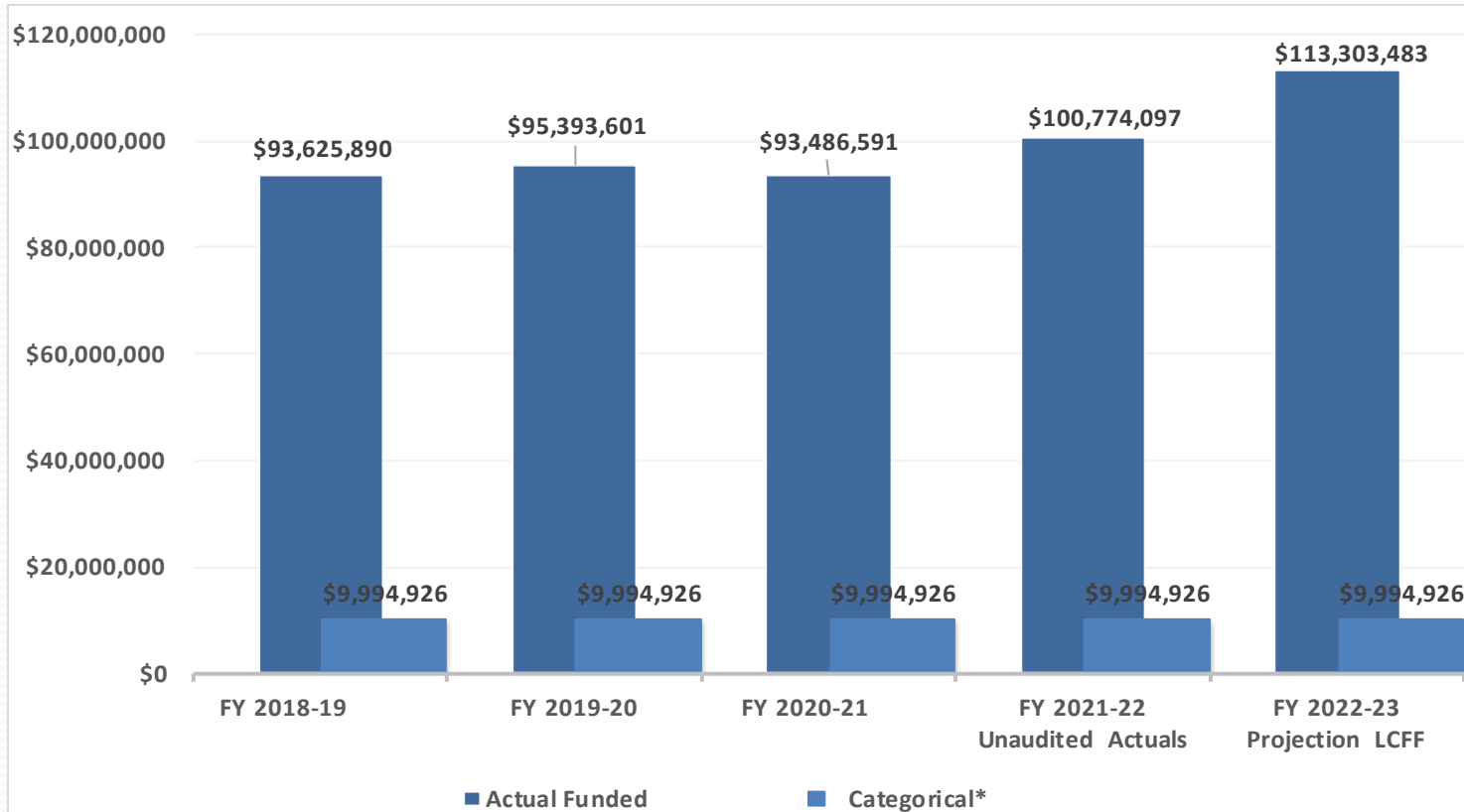
**\$ 10,371,197**

# Analysis of Unaudited Actuals

General Fund 01 - Combined (Unrestricted/Restricted)		
	FY 2021-2022	FY 2022-2023
	Unaudited Actuals	Budget
<b>Beginning Fund Balance</b>	\$36,041,840	\$41,276,397
<b><u>Revenues</u></b>		
LCFF Source	100,771,337	112,836,550
Federal Revenues	14,017,916	5,311,651
Other State and Local Revenue	21,902,558	15,960,809
<b>Total Revenues</b>	<b>136,691,811</b>	<b>134,109,010</b>
<b><u>Expenses</u></b>		
Salaries and Benefits	101,073,802	114,550,260
Books, Supplies & Other Operating Expenses	23,981,629	27,130,781
Capital Outlay, Other Outgo Indirect/Direct Costs	6,401,824	2,694,737
<b>Total Expenditures</b>	<b>131,457,255</b>	<b>144,375,778</b>
Net Increase (Decrease) in Fund Balance	5,234,556	(10,266,768)
<b>Ending Fund Balance</b>	<b>\$41,276,397</b>	<b>\$31,009,629</b>
Components of Ending Balance (Designations)		
Revolving Cash, Stores & Prepaid Expenses	(\$101,212)	(\$89,000)
Restricted Ending Balance	(10,371,197)	(9,770,251)
Compensation Settlement	(11,960,770)	
Unrestricted Carryover	(7,686,863)	
Carryover funds to be spent in Fiscal Year 2022-23	-	(7,686,863)
Designated 3%	(3,943,718)	(4,331,273)
Undesignated/Ending Fund Balance	\$7,212,636	\$9,132,241



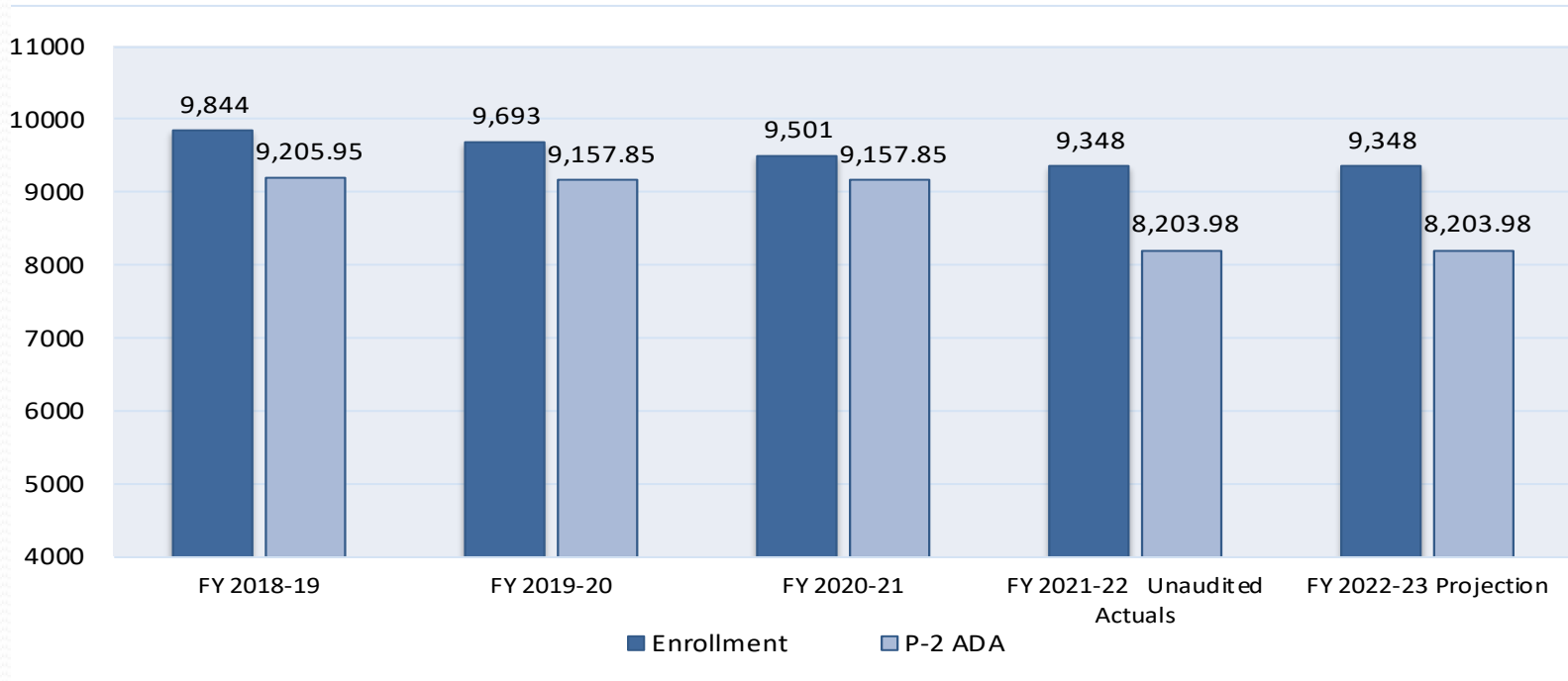
# Local Control Funding Formula (LCFF) FY 2018-19 – FY 2022-23



LCFF Revenue	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection LCFF
Actual Funded	\$ 93,625,890	\$ 95,393,601	\$ 93,486,591	\$ 100,774,097	\$ 113,303,483
<i>Categorical*</i>	\$ 9,994,926	\$ 9,994,926	\$ 9,994,926	\$ 9,994,926	\$ 9,994,926

**\* Categorical Funding is Included in Actual Funded**

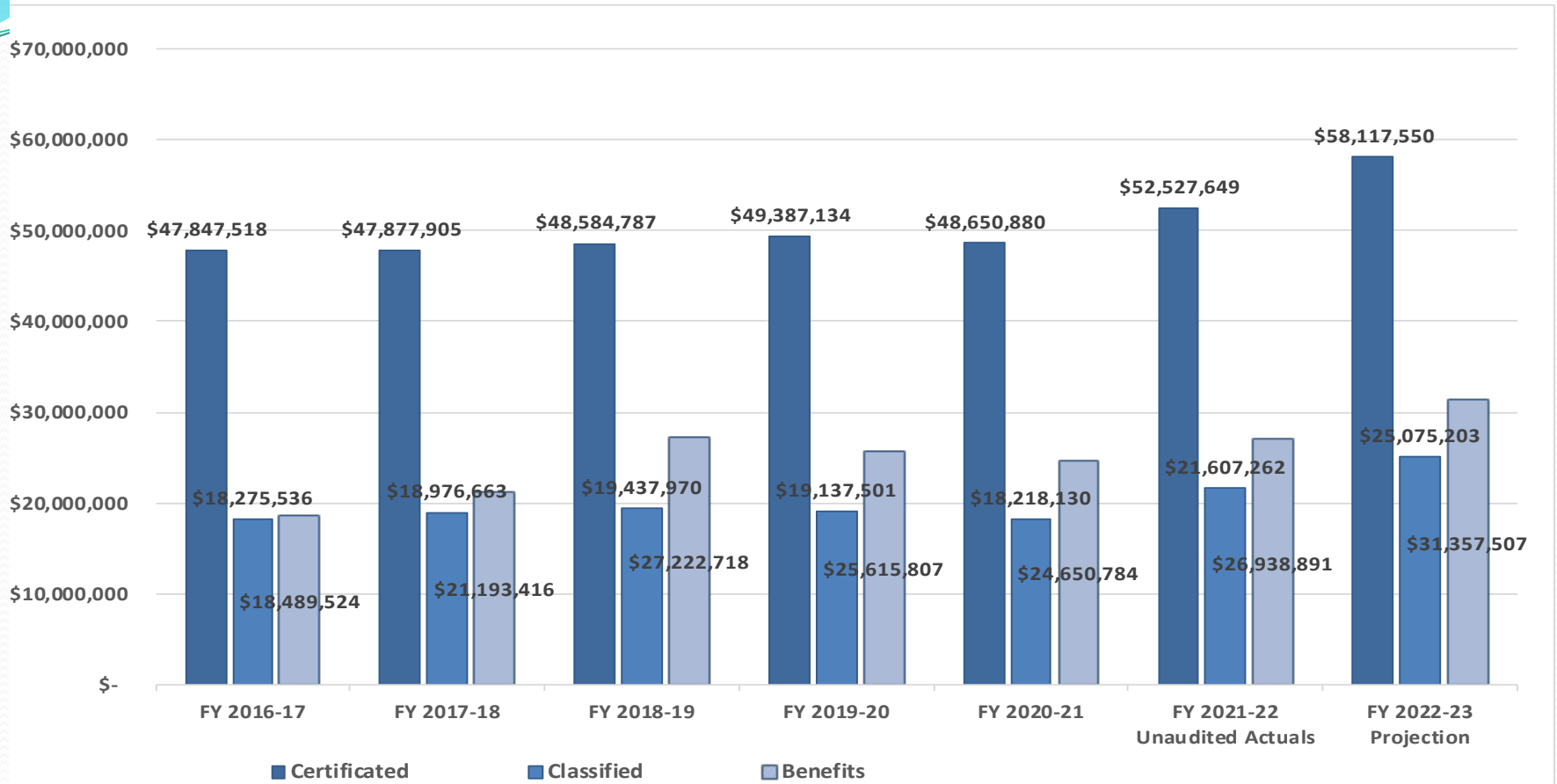
# Enrollment and P2



Fiscal Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
Enrollment	9,844	9,693	9,501	9,348	9,348
+/- Change	15.00	(151.00)	(192.00)	(153.00)	-

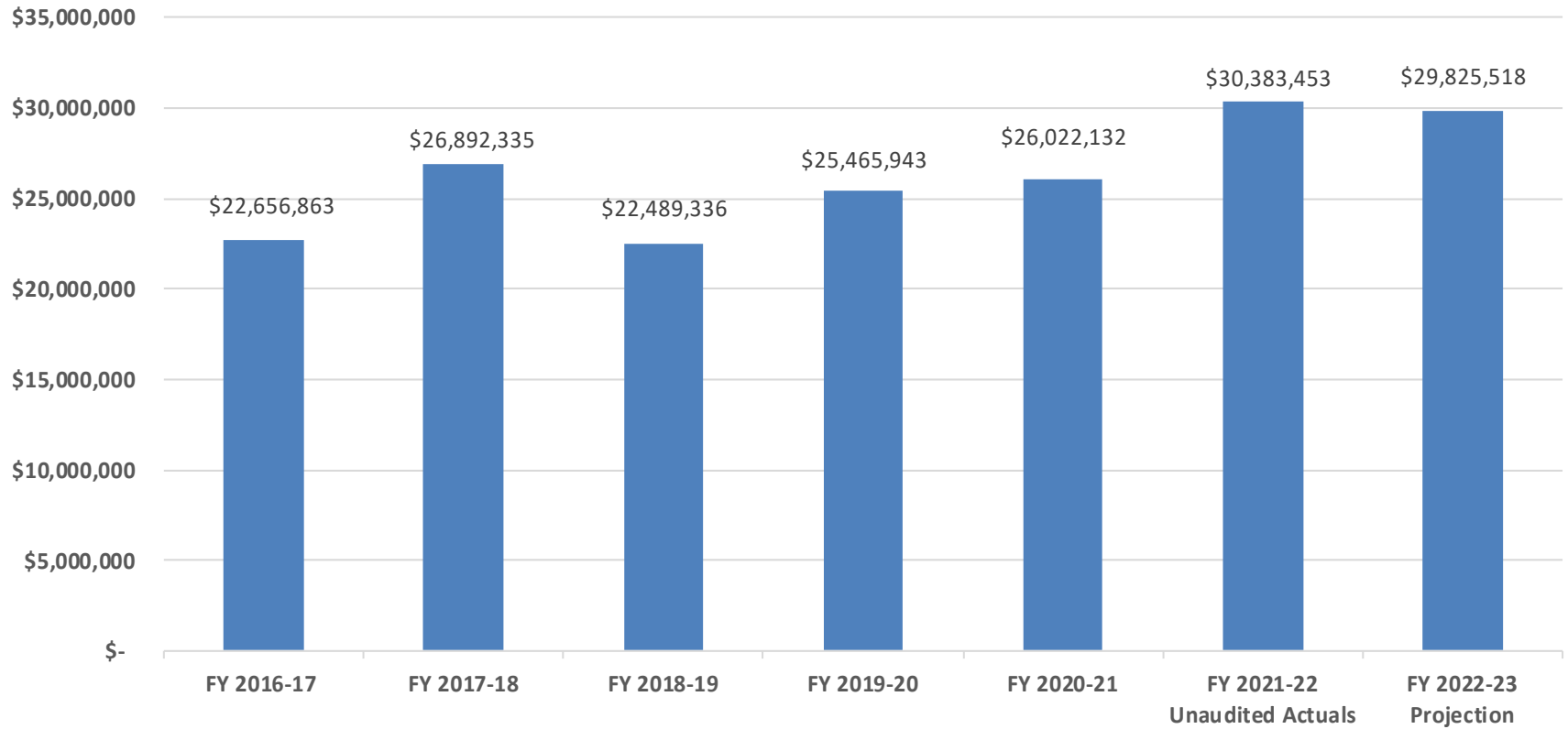
Fiscal Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
P-2 ADA	9,205.95	9,157.85	9,157.85	8,203.98	8,203.98
+/- Change	57.80	(48.10)	-	(953.87)	-

# Salaries and Benefits



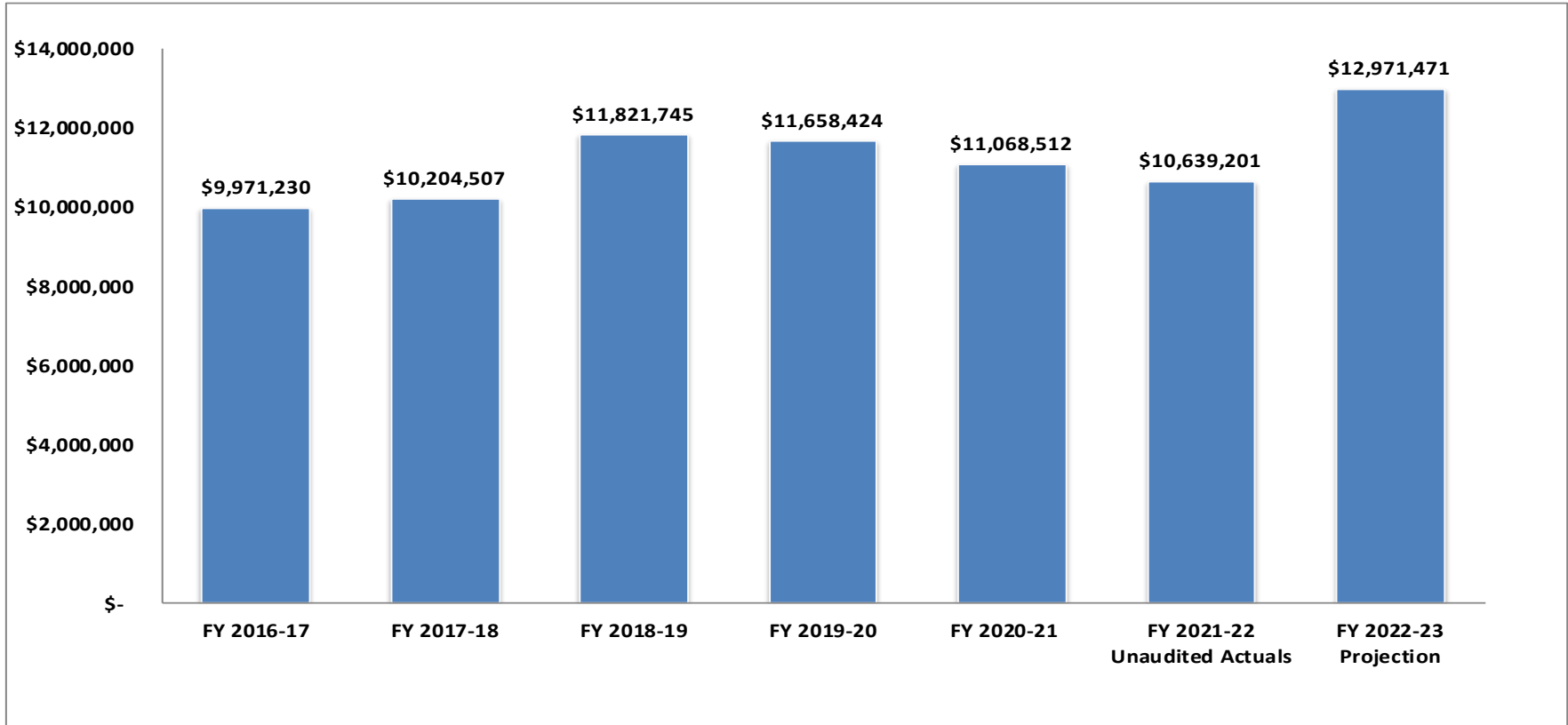
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
Salaries							
Certificated	\$ 47,847,518	\$ 47,877,905	\$ 48,584,787	\$ 49,387,134	\$ 48,650,880	\$ 52,527,649	\$ 58,117,550
Classified	18,275,536	18,976,663	19,437,970	19,137,501	18,218,130	21,607,262	25,075,203
Benefits	18,489,524	21,193,416	27,222,718	25,615,807	24,650,784	26,938,891	31,357,507
Totals	\$ 84,612,578	\$ 88,047,985	\$ 95,245,475	\$ 94,140,442	\$ 91,519,794	\$ 101,073,802	\$ 114,550,260
+/- Change	\$ 6,672,083	\$ 3,435,407	\$ 7,197,490	\$ (1,105,033)	\$ (2,620,648)	\$ 9,554,008	\$ 13,476,458

# Operating Expenses



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
Operating Exp	\$ 22,656,863	\$ 26,892,335	\$ 22,489,336	\$ 25,465,943	\$ 26,022,132	\$ 30,383,453	\$ 29,825,518
+/- Change	\$ 1,838,849	\$ 4,235,472	\$ (4,402,999)	\$ 2,976,607	\$ 556,189	\$ 4,361,322	\$ (557,935)

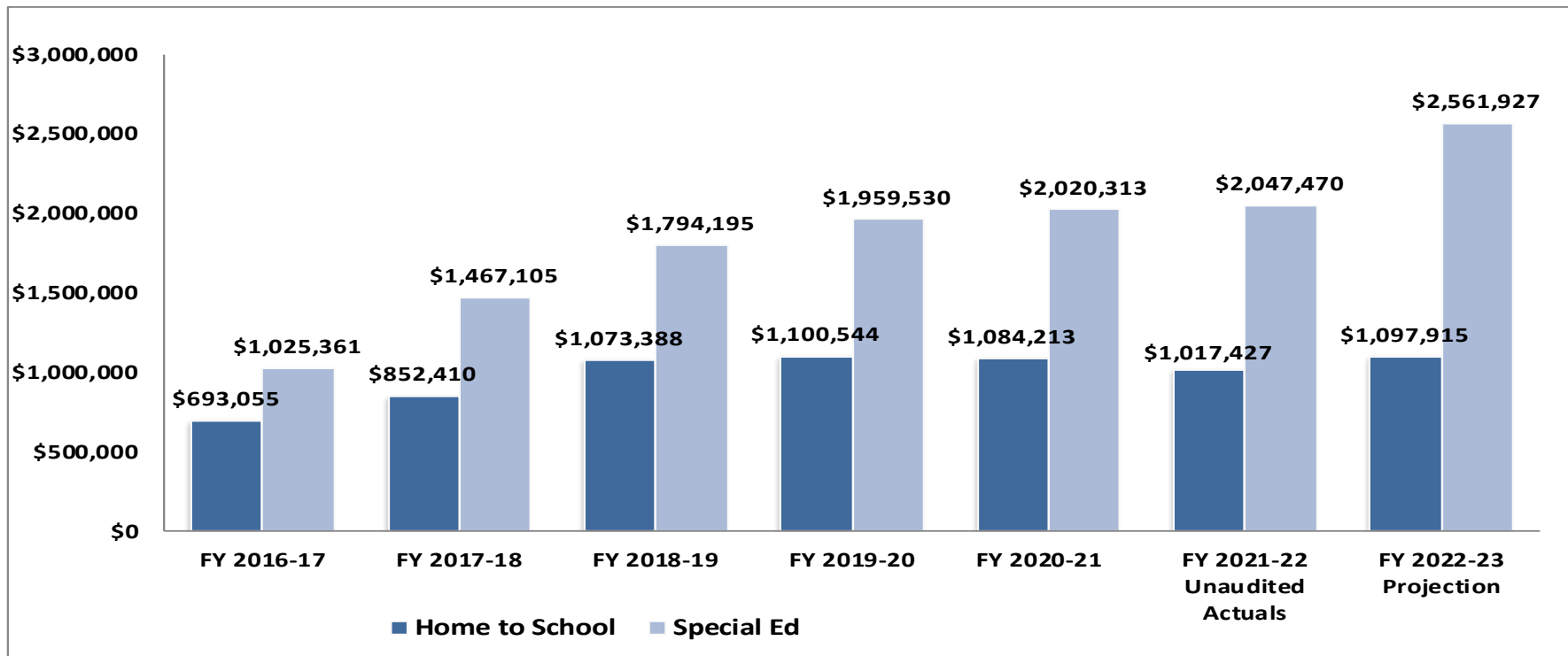
# General Fund Contribution to Special Education



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
Special Education Contribution	\$ 9,971,230	\$ 10,204,507	\$ 11,821,745	\$ 11,658,424	\$ 11,068,512	\$ 10,639,201	\$ 12,971,471
+/- Change	\$ 307,438	\$ 233,277	\$ 1,617,238	\$ (163,321)	\$ (589,912)	\$ (429,311)	\$ 2,332,270

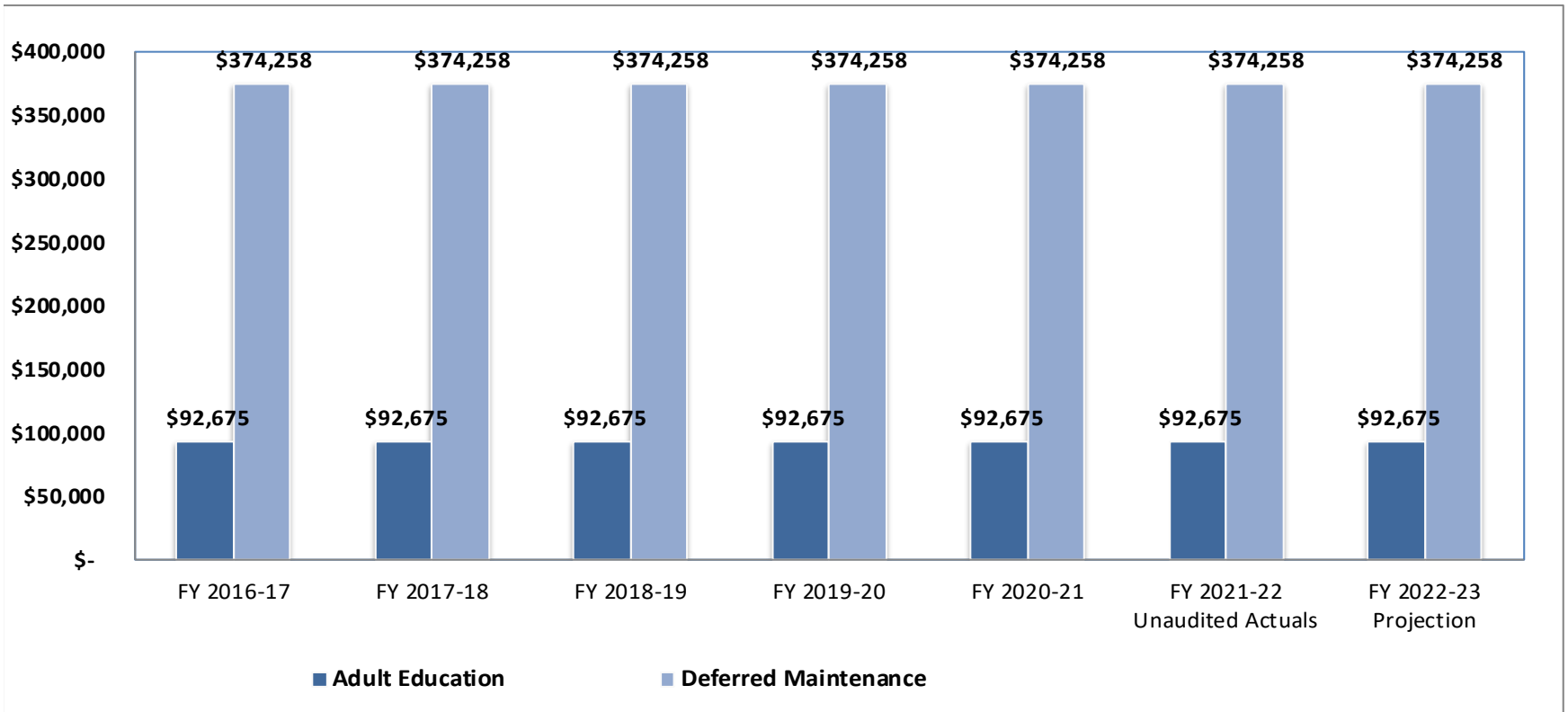


# General Fund Contribution to Transportation



Transportation	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
Home to School	\$ 693,055	\$ 852,410	\$ 1,073,388	\$ 1,100,544	\$ 1,084,213	\$ 1,017,427	\$ 1,097,915
Special Ed	1,025,361	1,467,105	1,794,195	1,959,530	2,020,313	2,047,470	2,561,927
<b>Total</b>	<b>\$ 1,718,416</b>	<b>\$ 2,319,516</b>	<b>\$ 2,867,583</b>	<b>\$ 3,060,074</b>	<b>\$ 3,104,526</b>	<b>\$ 3,064,897</b>	<b>\$ 3,659,842</b>
<b>+/- Change</b>	<b>\$ 701,350</b>	<b>\$ 601,100</b>	<b>\$ 548,067</b>	<b>\$ 192,491</b>	<b>\$ 44,452</b>	<b>\$ (39,630)</b>	<b>\$ 594,945</b>

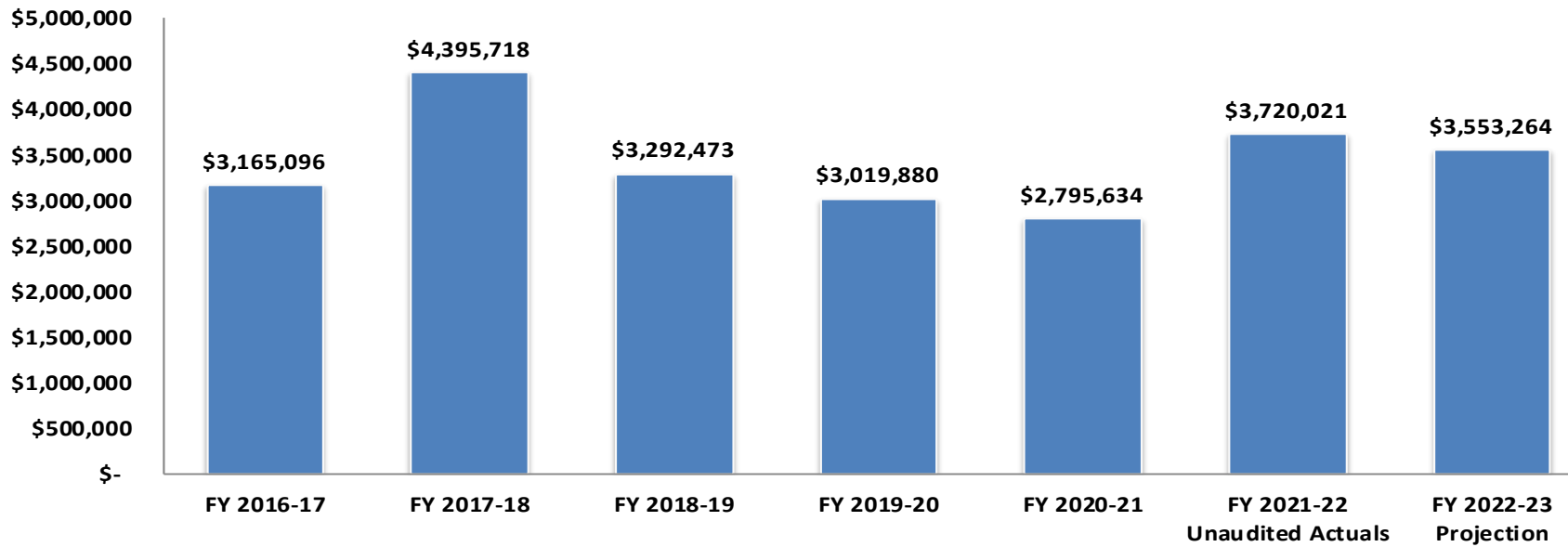
# General Fund Contribution to Adult Education and Deferred Maintenance



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
Adult Education	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675	\$ 92,675
Deferred Maintenance	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258	\$ 374,258
+/- Change	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## General Fund Contribution to Restricted Routine Maintenance (RRM)



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Unaudited Actuals	FY 2022-23 Projection
RRM Contribution	\$ 3,165,096	\$ 4,395,718	\$ 3,292,473	\$ 3,019,880	\$ 2,795,634	\$ 3,720,021	\$ 3,553,264
+/- Change	\$ 238,028	\$ 1,230,622	\$ (1,103,245)	\$ (272,593)	\$ (224,246)	\$ 924,387	\$ (166,757)

# Considerations for the Future

- District continues to benefit from both CARES Act and Learning Loss Mitigation Funding
- Special Education
- CalPERS and CalSTRS
- Economy, Economy, Economy



# Questions?