ANNUAL BUDGET REPORT:

July 1, 2024 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: WUSD District Office
Date: June 6, 2024

Public Hearing:

Place: WUSD District Office
Date: June 11, 2024
Time: 5:00 p.m.

Adoption Date: June 18, 2024
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Maira Salinas
Title: Business Manager

Telephone: (559) 686-9712
E-mail: msalinas@woodville.k12.ca.us

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	
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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/18/2024	
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	
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

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

X 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: 06/18/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Maira Salinas
Title:	Business Manager
Telephone:	(559) 686-9712
E-mail:	msalinas@woodville.k12.ca.us

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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/Revenue Limit Sources	8010-8099	6,096,870.00	0.43%	6,122,870.00	-1.16%	6,051,800.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	78,367.00	-3.30%	75,778.00	-2.12%	74,170.00
4. Other Local Revenues	8600-8799	123,100.00	0.00%	123,100.00	0.00%	123,100.00
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	(260,000.00)	0.00%	(260,000.00)	0.00%	(260,000.00)
6. Total (Sum lines A1 thru A5c)		6,038,337.00	0.39%	6,061,748.00	-1.20%	5,989,070.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,430,551.42		2,510,792.42
b. Step & Column Adjustment				80,241.00		149,205.00
c. Cost-of-Living Adjustment						66,206.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,430,551.42	3.30%	2,510,792.42	8.58%	2,726,203.42
2. Classified Salaries						
a. Base Salaries				685,853.00		709,013.00
b. Step & Column Adjustment				23,160.00		23,970.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	685,853.00	3.38%	709,013.00	3.38%	732,983.00
3. Employee Benefits	3000-3999	1,558,679.00	3.84%	1,618,574.00	5.54%	1,708,168.00
4. Books and Supplies	4000-4999	327,503.00	3.10%	337,656.00	2.86%	347,313.00
5. Services and Other Operating Expenditures	5000-5999	962,473.00	3.10%	992,310.00	2.86%	1,020,690.00
6. Capital Outlay	6000-6999	105,000.00	3.10%	108,255.00	2.86%	111,351.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,144.00	3.10%	14,582.00	2.87%	15,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(84,296.00)	10.69%	(93,310.00)	5.89%	(98,810.00)
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)		5,999,907.42	3.30%	6,197,872.42	5.89%	6,562,898.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		38,429.58		(136,124.42)		(573,828.42)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,934,137.42		2,972,567.00		2,836,442.58
2. Ending Fund Balance (Sum lines C and D1)		2,972,567.00		2,836,442.58		2,262,614.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,150,440.11		1,150,440.11		1,150,440.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,822,126.89		1,686,002.47		1,112,174.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,972,567.00		2,836,442.58		2,262,614.16
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,822,126.89		1,686,002.47		1,112,174.05
(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)		1,822,126.89		1,686,002.47		1,112,174.05

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.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	433,016.00	-3.50%	417,847.00	0.00%	417,847.00
3. Other State Revenues	8300-8599	1,315,532.00	-0.06%	1,314,681.00	-0.04%	1,314,128.00
4. Other Local Revenues	8600-8799	3,000.00	0.00%	3,000.00	0.00%	3,000.00
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	260,000.00	0.00%	260,000.00	0.00%	260,000.00
6. Total (Sum lines A1 thru A5c)		2,011,548.00	-0.80%	1,995,528.00	-0.03%	1,994,975.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				268,129.00		273,814.00
b. Step & Column Adjustment				5,685.00		5,884.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(66,206.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	268,129.00	2.12%	273,814.00	-22.03%	213,492.00
2. Classified Salaries						
a. Base Salaries				384,269.00		397,438.00
b. Step & Column Adjustment				13,169.00		13,630.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	384,269.00	3.43%	397,438.00	3.43%	411,068.00
3. Employee Benefits	3000-3999	541,885.00	-1.20%	535,362.00	-0.80%	531,062.00
4. Books and Supplies	4000-4999	441,268.00	2.73%	453,308.00	2.53%	464,760.00
5. Services and Other Operating Expenditures	5000-5999	504,291.00	3.10%	519,924.00	2.86%	534,794.00
6. Capital Outlay	6000-6999	29,000.00	3.10%	29,899.00	-100.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	65,486.00	10.71%	72,500.00	3.45%	75,000.00
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)		2,234,328.00	2.14%	2,282,245.00	-2.28%	2,230,176.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(222,780.00)		(286,717.00)		(235,201.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,609,934.06		1,387,154.06		1,100,437.06
2. Ending Fund Balance (Sum lines C and D1)		1,387,154.06		1,100,437.06		865,236.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,387,154.06		1,100,437.06		865,236.06
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)		1,387,154.06		1,100,437.06		865,236.06
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.

Literacy Coaches & Reading Specialist Grant Funding, will exhaust, and literacy coach will need to shift to LCAP

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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/Revenue Limit Sources	8010-8099	6,096,870.00	0.43%	6,122,870.00	-1.16%	6,051,800.00
2. Federal Revenues	8100-8299	433,016.00	-3.50%	417,847.00	0.00%	417,847.00
3. Other State Revenues	8300-8599	1,393,899.00	-0.25%	1,390,459.00	-0.16%	1,388,298.00
4. Other Local Revenues	8600-8799	126,100.00	0.00%	126,100.00	0.00%	126,100.00
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)		8,049,885.00	0.09%	8,057,276.00	-0.91%	7,984,045.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,698,680.42		2,784,606.42
b. Step & Column Adjustment				85,926.00		155,089.00
c. Cost-of-Living Adjustment				0.00		66,206.00
d. Other Adjustments				0.00		(66,206.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,698,680.42	3.18%	2,784,606.42	5.57%	2,939,695.42
2. Classified Salaries						
a. Base Salaries				1,070,122.00		1,106,451.00
b. Step & Column Adjustment				36,329.00		37,600.00
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	1,070,122.00	3.39%	1,106,451.00	3.40%	1,144,051.00
3. Employee Benefits	3000-3999	2,100,564.00	2.54%	2,153,936.00	3.96%	2,239,230.00
4. Books and Supplies	4000-4999	768,771.00	2.89%	790,964.00	2.67%	812,073.00
5. Services and Other Operating Expenditures	5000-5999	1,466,764.00	3.10%	1,512,234.00	2.86%	1,555,484.00
6. Capital Outlay	6000-6999	134,000.00	3.10%	138,154.00	-19.40%	111,351.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,144.00	3.10%	14,582.00	2.87%	15,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,810.00)	10.63%	(20,810.00)	14.42%	(23,810.00)
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)		8,234,235.42	2.99%	8,480,117.42	3.69%	8,793,074.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(184,350.42)		(422,841.42)		(809,029.42)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,544,071.48		4,359,721.06		3,936,879.64
2. Ending Fund Balance (Sum lines C and D1)		4,359,721.06		3,936,879.64		3,127,850.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,387,154.06		1,100,437.06		865,236.06
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	1,150,440.11		1,150,440.11		1,150,440.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,822,126.89		1,686,002.47		1,112,174.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,359,721.06		3,936,879.64		3,127,850.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,822,126.89		1,686,002.47		1,112,174.05
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	0.00		0.00		0.00
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)		1,822,126.89		1,686,002.47		1,112,174.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.13%		19.88%		12.65%
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					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		352.32		344.64		336.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,234,235.42		8,480,117.42		8,793,074.42
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)		8,234,235.42		8,480,117.42		8,793,074.42
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		329,369.42		339,204.70		351,722.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		329,369.42		339,204.70		351,722.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Cash Flow Projection - Year 2 Estimated

Comments: Propsoed Budget 24-25

District: 64 - Woodville Union Elementary School District
Fund: 0100 - General Fund
Fiscal Year: 2025

Calendar Month	Beginning	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YrEndAccrual	Accrual Reversals	Adjustments	Total	Estimated Total	Difference
Category \ Fiscal Month	Balance	1	2	3	4	5	6	7	8	9	10	11	12						
BeginningCash	4,750,318.60	4,750,318.60	4,392,949.56	3,963,767.81	4,099,571.54	4,013,025.68	4,082,406.37	4,490,612.90	4,332,300.93	3,932,400.92	4,571,656.99	4,649,098.59	4,351,162.67						
RECEIPTS																			
Principal Apportionment	0	237,369.72	237,369.72	427,265.49	427,265.49	427,265.49	427,265.49	427,265.49	0.00	759,613.85	379,806.92	379,806.92	396,768.06	441.34	0.00	0.00	4,527,504.00	4,527,504.00	0.00
PriorYrStateAid	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Education Protection Account	0	0.00	0.00	292,172.01	0.00	0.00	285,556.11	0.00	0.00	360,308.19	0.00	0.00	322,091.69	0.00	0.00	0.00	1,260,128.00	1,260,128.00	0.00
PropertyTax		0.00	0.00	0.00	0.00	0.00	152,523.93	29,865.30	0.00	0.00	87,839.60	20,588.98	18,420.19	0.00	0.00	0.00	309,238.00	309,238.00	0.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FederalRevenue		13,599.88	5,253.87	(144.55)	4,512.15	137,485.36	11,276.59	60,792.91	37,967.17	186,769.92	82,848.95	7,856.58	70,790.84	139,263.16	(325,256.84)	0.00	433,016.00	433,016.00	0.00
OtherStateRevenue		17,008.21	17,008.21	57,354.31	43,999.94	37,765.83	40,176.27	29,457.82	73,257.20	90,965.41	36,219.87	88,662.60	305,546.87	735,436.23	(283,544.77)	0.00	1,289,314.00	1,289,314.00	(0.00)
OtherLocalRevenue		22,038.18	145,979.21	29,416.96	7,297.16	858.56	25,125.19	4,681.13	(12,433.40)	29,450.99	3,522.08	1,098.11	(119,616.84)	72,672.36	(83,989.69)	0.00	126,100.00	126,100.00	0.00
InterFundTransferIn		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AllOtherFinancingSources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		290,015.98	405,611.01	806,064.22	483,074.74	603,375.25	941,923.58	552,062.65	98,790.98	1,427,108.36	590,237.42	498,013.20	994,000.81	947,813.09	(692,791.30)	0.00	7,945,300.00	7,945,300.00	0.00
DISBURSEMENTS																			
CertificatedSalaries		188,696.51	210,958.30	197,303.51	206,253.36	199,312.68	200,664.53	324,527.76	207,334.06	230,685.84	212,274.95	219,612.73	301,056.18	0.00	0.00	0.00	2,698,680.42	2,698,680.42	0.00
ClassifiedSalaries		56,002.43	79,003.07	80,971.73	75,559.77	82,079.56	82,513.22	80,610.02	81,112.92	168,479.52	82,362.11	81,573.17	119,854.48	0.00	0.00	0.00	1,070,122.00	1,070,122.00	0.00
EmployeeBenefits		122,531.75	145,222.91	140,147.48	144,553.37	143,563.48	144,229.33	170,395.99	149,314.28	178,832.93	149,206.89	145,737.42	466,828.16	0.00	0.00	0.00	2,100,564.00	2,100,564.00	0.00
Books and Supplies		25,498.38	28,507.43	70,555.88	88,376.30	20,047.87	36,523.78	21,640.40	9,724.50	97,703.53	21,901.94	29,312.47	314,724.52			0.00	764,517.00	764,517.00	0.00
Services		126,061.89	166,459.87	187,486.73	50,135.16	48,478.10	62,188.26	111,373.12	58,897.21	110,426.58	31,494.66	319,148.97	194,613.45			0.00	1,466,764.00	1,466,764.00	0.00
CapitalOutlays		11.42	17,582.81	4,229.17	8,936.25	7,856.16	6,297.28	9,016.91	540.35	6,561.81	21,426.84	4,818.40	46,722.60	0.00	0.00	0.00	134,000.00	134,000.00	(0.00)
OtherOutgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,666.00)	0.00	0.00	0.00	(4,666.00)	(4,666.00)	0.00
InterFundTransfersOut		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AllOtherFinancingUses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSMENTS		518,802.38	647,734.40	680,694.51	573,814.22	501,337.84	532,416.40	717,564.20	506,923.32	792,690.21	518,667.39	800,203.17	1,439,133.38	0.00	0.00	0.00	8,229,981.42	8,229,981.42	(0.00)
BALANCE SHEET TRANSACTIONS																			
Assets																			
Cash Not in Treasury	(182,877.98)	0.00	(184,027.98)	0.00	0.00	1,599.50	(1,599.50)	0.00	0.00	0.00	0.00	0.00	184,027.98	0.00	0.00	0.00	0.00	(182,877.98)	
AccountsReceivable	1,400,655.19	267.40	(0.70)	0.00	(67.54)	0.00	0.00	0.00	0.00	(6.83)	0.00	(5.04)	743.77	(947,813.09)	1,401,318.87	0.00	454,436.84	946,218.35	
Accounts Receivable Clearing	4,332.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,332.00)	4,332.00	0.00	0.00	4,332.00	
Due From Other Funds	6,778.67	0.00	0.00	0.00	0.00	16,346.87	0.00	0.00	0.00	(6,778.67)	0.00	0.00	0.00	0.00	0.00	0.00	9,568.20	(2,789.53)	
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS	1,228,887.88	267.40	(184,028.68)	0.00	(67.54)	17,946.37	(1,599.50)	0.00	0.00	(6,785.50)	0.00	(5.04)	184,771.75	(952,145.09)	1,405,650.87	0.00	464,005.04	764,882.84	
Liabilities																			
Accounts Payable	667,849.34	128,850.04	3,029.68	(10,434.02)	(4,261.15)	(1,208.89)	(298.86)	(7,189.58)	(8,182.33)	(9,943.41)	(5,871.56)	(4,259.10)	(101,490.90)	0.00	485,715.13	0.00	464,455.05	203,394.29	
Accounts Payable Clearing	134,220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(134,220.00)	134,220.00	0.00	0.00	134,220.00	
Due To Other Funds	1,730.00	0.00	0.00	0.00	0.00	51,811.98	0.00	0.00	(50.00)	(1,680.00)	0.00	0.00	0.00	0.00	0.00	0.00	50,081.98	(48,351.98)	
TRANS & Other Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	143,260.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,260.83	
SUBTOTAL LIABILITIES	947,060.17	128,850.04	3,029.68	(10,434.02)	(4,261.15)	50,603.09	(298.86)	(7,189.58)	(8,232.33)	(11,623.41)	(5,871.56)	(4,259.10)	(101,490.90)	(134,220.00)	619,935.13	0.00	514,537.03	432,523.14	
Non-operating																			
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
BeginningBalanceAdjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS	281,827.71	(128,582.64)	(187,058.36)	10,434.02	4,193.61	(32,656.72)	(1,300.64)	7,189.58	8,232.33	4,837.91	5,871.56	4,254.06	286,262.65	(817,925.09)	785,715.74	0.00	(50,531.99)	332,359.70	
NET INCREASE / DECREASE		(357,369.04)	(429,181.75)	135,803.74	(86,545.87)	69,380.69	408,206.54	(158,311.97)	(399,900.01)	639,256.07	77,441.60	(297,935.91)	(158,869.92)	129,888.00	92,924.44	0.00	(335,213.41)	(284,681.42)	(0.00)
ENDING CASH		4,392,949.56	3,963,767.81	4,099,571.54	4,013,025.68	4,082,406.37	4,490,612.90	4,332,300.93	3,932,400.92	4,571,656.99	4,649,098.59	4,351,162.67	4,192,292.75	129,888.00					
ENDING CASH PLUS ACCRUALS/ADJS																	4415105		