

**Central Union High
School District**

**2022-2023
Revised Budget**

**2021-2022
Unaudited Actuals**

Central Union High School District

UNAUDITED ACTUALS 2021-2022

SEPTEMBER REVISE BUDGET

2022-2023

September 13, 2022

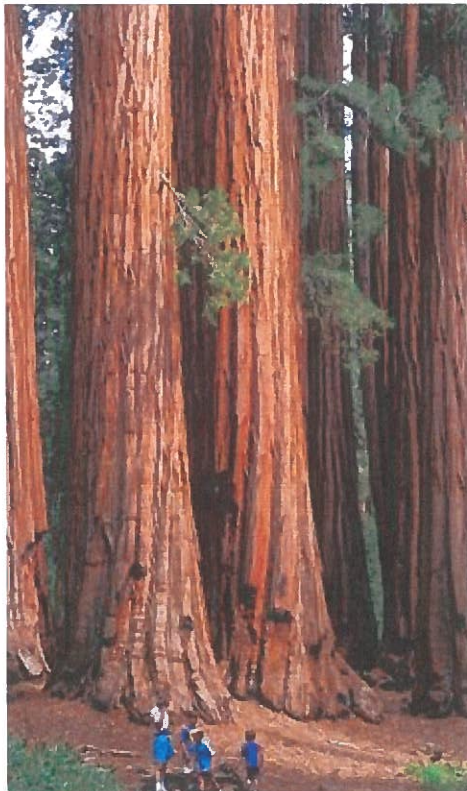


Unaudited Actuals and September Revise Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. By September 15, the District closes its financial books on the previous fiscal year and updates the current year's budget based on the latest information from Sacramento and Washington, D.C. A big part of the adjustments in the September Budget is based on the final State Budget. Additionally, a series of assumptions about the condition of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. As the fiscal year progress, two additional budget reports called interim reports are presented to the Board of Trustees. One report is provided in December and the other in March. These reports provide updated information regarding the District's financial status.

This report includes three major pieces:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year. Specifically addressing major changes between the Estimated Actuals and the Unaudited Actuals and between the July 1 Budget and the September Revised Budget.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts and figures
3. Final Unaudited Actuals for other District Funds.



State Information

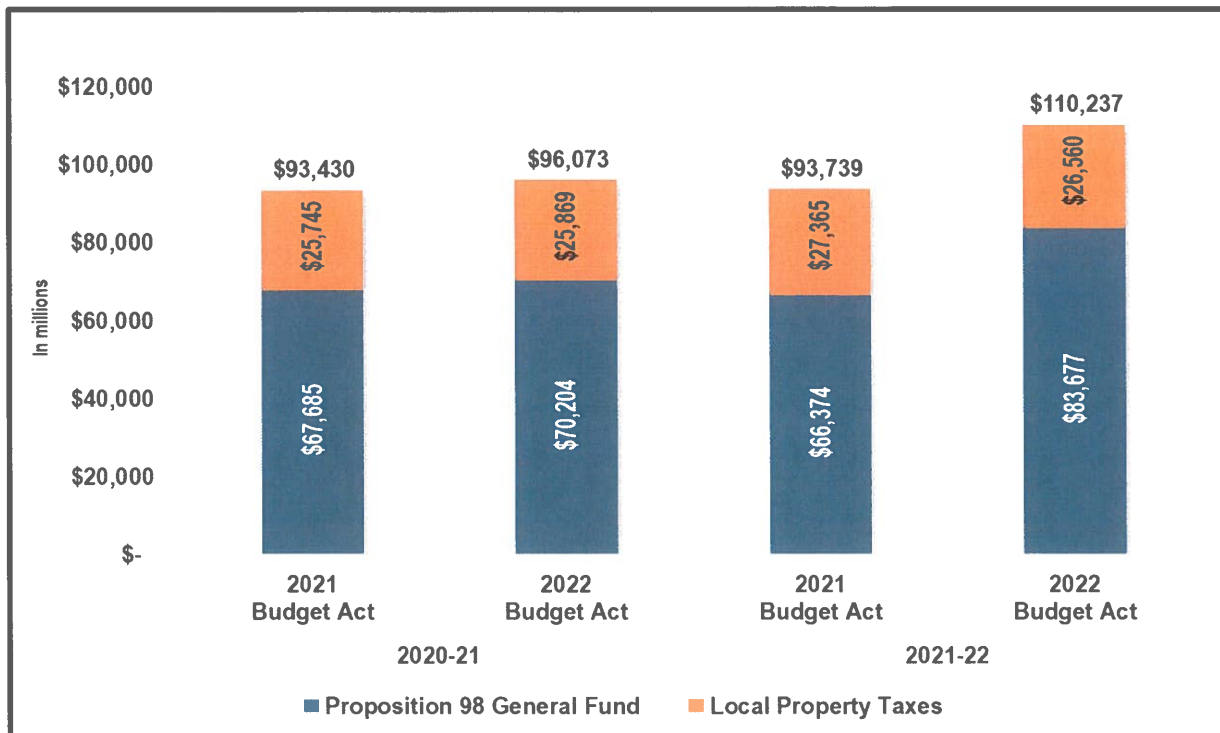
When Governor Gavin Newsom unveiled his May Revise Budget for 2022-23, it was projected to reach \$300.7 billion budget for the State of California. Just two years ago, schools were facing a potential 10% cut alongside billions of dollars in deferred state payments in order to help the state address an estimated \$54 billion State Budget shortfall. The Enacted Budget includes a total of \$37.2 billion in reserves. This is an undeniable V-shaped recovery for the State of California.

Outside of education, the Governor is focused on inflation relief in the form of direct payments to Californians; significant infrastructure investments, including broadband and new housing; a commitment to address the effects of climate change; increased support in public safety; universal preschool, health care accessibility, environmental clean-up, and violence prevention.

As a reminder of education funding history, for 2020-21, the Governor provided an unfunded Cost of Living Adjustment (COLA) of 2.31%. This unfunded percentage is folded and funded as part of, and not in addition to, the 2021-22 “Mega” COLA of 5.07%.

As part of the Enacted Budget for 2022-23, Education funding is proposed to increase from the Governor’s January initial proposal of \$102 billion to \$110.4 billion or nearly \$8.4 billion more. Due to adjustments to Proposition 98, the minimum guarantee has increased from the 2021 Budget Act Levels. Funding has increased by \$ 2.6 billion for 2020-21 and \$16.5 billion for 2021-22. State General Fund revenues are much higher than previously expected hence the increase to the minimum guarantee.

Below is a chart that details the changes in State funding for Prop. 98 as part of a two year comparison.



Governor Newsom does not include any new funding in 2022-23 for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS). The CalSTRS employer rate will increase from 16.92% for 2021–22 to 19.1% in 2022-23. In contrast, the CalPERS Board approved the employer contribution rate for 2021–22 at 22.91% and is expected to increase to 25.37% for 2022-23.

During Governor Brown's tenure, he established a "Rainy Day Fund" – Budget Stabilization Account (BSA) in order to hedge off future economic downturns in the State's economy. In 2020-21, the State drew down \$7.8 billion of the \$16.1 billion in the fund. This was the first time a withdrawal was made since the inception in 2014. This left the BSA with approximately \$8.3 billion. Due to the improved State revenues, it is estimated the BSA Balance in 2022-23 will be \$23.3 billion. Other reserves include \$9.5 billion in the Public Schools System Stabilization, \$900 million in the Safety Net Reserve and \$3.5 billion in the state's operating reserve for a total of \$37.2 billion in budgetary reserves.

Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)

In 2018-19, the District received full implementation of LCFF funding. The District reached 100% of its LCFF target and eliminated the funding gap during 2018-19. In 2019-20, since the target had been reached, the District only received the statutory COLA of 3.26% as additional funding for the LCFF. This only generated approximately \$1.63 million in new revenues. The LCFF was basically flat in 2020-21 since the statutory COLA of 2.31% was not funded as per the State Budget Act.

For 2021-22, the Governor's State Budget increased the cost-of-living adjustment (COLA) in two ways. First, the Budget recognized the statutory COLA for 2021–22 as 1.70% or an increase of 0.2% from the Governor's January Budget. Second, an additional \$520 million in Proposition 98 General Fund revenues was provided that increased the applicable COLA to the LCFF by an additional 1.00% which brought it to 2.70%. The 2.70% COLA, compounded with the 2019–20 statutory COLA of 2.31%, resulted in an LCFF COLA of 5.07% for 2021–22.

The chart below is a comparison of the Governor's January Budget to the May Revision Budget. As noted, the proposed LCFF funding went from \$3.3 billion to \$6.1 billion to \$8.9 billion as a result of the Enacted Budget. The 2022-23 Statutory COLA is 6.56% plus 6.28% as additional funding to the LCFF Base Grant.

Item	Governor's Budget	May Revision	Enacted Budget
LCFF Funding Increase	\$3.3 billion	\$6.1 billion	\$8.9 billion¹
Proposition 98 Minimum Guarantee			
2020-21	\$95.9 billion	\$96.1 billion	\$96.1 billion
2021-22	\$99.1 billion	\$110.2 billion	\$110.2 billion
2022-23	\$102.0 billion	\$110.3 billion	\$110.4 billion
Discretionary Block Grant Funding	\$0	\$8 billion	\$3.6 billion²
Learning Recovery Emergency Block Grant	\$0	\$0	\$7.9 billion

¹Reflects an increase of \$772 million in funding for districts and charter schools, \$2.82 billion for declining enrollment protections, \$997 million to support TK expansion and TK adult-to-student ratios, and a \$4.32 billion base increase

²Arts, Music, and Instructional Materials Discretionary Block Grant

The “Additional Funds” for LCFF (the 6.28% increase) are intended to help school districts and charter school address ongoing fiscal pressures, staffing shortages, and other operational needs. The Budget Act also included \$3.6 billion in Discretionary Block Grand Funding that is to be used towards Arts, Music and Instructional Materials. Additionally, the Governor has set aside Learning Recovery Emergency Block Grant dollars.

Purpose of Supplemental & Concentration Funding

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as “unduplicated pupils” since no student can be counted more than once no matter if they fall under more than one student category under the LCFF model.

The targeted funding resources for these students are called Supplemental and Concentration Grant Funds (S&C) and is based on the percentage of unduplicated students identified in the three categories stated above. Districts are to target these particular funds based on the Local Control and Accountability Plan.

The Local Control and Accountability Plan and Annual Update or what is commonly known as LCAP is the accountability mechanism of the LCFF and is a planning tool that delineates how the district will meet identified needs, specified goals, and priorities in terms of services and actions necessary in achieving these goals.

The main principal of the LCAP is to show how the district will provide increased or improved services to “unduplicated” pupils. Now that the LCFF no longer has a Funding Gap, S&C funding is based on full funding. Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars provided to the District as compared to the Base Grant funding of the LCFF. The CUHSD’s three year average percentage of unduplicated students enrolled in our District is 77.64%. The estimated total funding for Supplemental and Concentration Grant for 2021-22 is \$12 million. As a comparison, the District is anticipating receiving approximately \$13.8 million in S&C dollars for 2022-23.

A summary of the Central Union High School District’s estimated LCFF & LCAP Funding is shown below:

	2021-22	Est. 2022-23
Estimated Base Grant*	\$40,770,738	\$45,827,149
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$12,063,857	\$13,859,963
Estimated Total LCFF Funding	\$52,834,595	\$59,687,112
Percentage to Increase or Improve Services	29.59%	30.24%

*Calculated Based Grant excludes Targeted Instructional Improvement Block Grant & Home to School Transportation Funding as per the LCFF calculation.

Enrollment/Average Daily Attendance (ADA) – District History and Projection

A District’s annual enrollment count is taken in October for that particular school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2021-2022 was 4,115. Actual Central Union High School enrollment for 2021-22 was 4,116. This is an actual decrease of 24 students compared to 2021-2022. The District is anticipating, based on current feeder enrollment counts, that

Since our 2022-23 estimated enrollment count will be 4,069 or 47 less than 2021-22.

For the majority of districts, the ADA is the most important piece of State funding as this is used to calculate LCFF funding. For 2022-23, the District's LCFF accounts for **98%** of the total Unrestricted General Fund dollars. Even small fluctuations in the ADA can mean tens of thousands of dollars as a gain or loss in State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District's ADA attendance would equate to a gain or loss of approximately +/- **\$596,000**.

Beginning in 2015-16, the District launched an aggressive Attendance Improvement Campaign that involved staff from all school campuses. Since then, attendance percentages are continuously reviewed, various forms have been revised, parent notifications and communication has improved, and media outreach is being used to enhance public awareness on the importance of student attendance. Due to this effort, the District has decreased chronic absenteeism and increased attendance percentages from 2015-16 to 2019-20. Having said this, the Covid-19 pandemic did significantly impact 2020-21 and 2021-22 counts.

The District's ADA percentage for 2016-17 was 95.38% as compared to the High School Statewide average of 94.05. In 2017-18, the District's ADA percentage increased by **0.36%** to **95.74%** while the state-wide ADA for was **93.93%**. The District's ADA % for 2018-19 increase to **95.95%**. Due to the pandemic, the State Legislature passed a bill to account for P-2 through the last full attendance month prior to the schools closing in 2019-20. For CUHSD, we account for P-2 through Month 7 instead of Month 8. Given this adjustment, the District's P-2 ADA for 2019-20 is 3,999.79 and our attendance percentage was **96.10%**. Based on this bill, the 2019-20 P-2 ADA was established as a "hold harmless" ADA level and was used for to establish funding for 2020-21 and 2021-22.

Based on the Enacted Budget, the Governor and the Legislature agreed to provide Covid-19 Attendance Relief and LCFF ADA Loss Mitigation Protection as solutions for school districts that have encountered declining attendance and enrollment. The Covid-19 Relief uses the 2019-20 ADA-to-Enrollment percentage as a means to off-set declining enrollment in 2021-22 while the LCFF ADA Mitigation uses the average of the prior three years as a projected figure for 2022-23.

The line graph in Table 1 below provides an illustration of the funded ADA vs Enrollment history as well as the three year average ADA for 2022-23.

Table 1

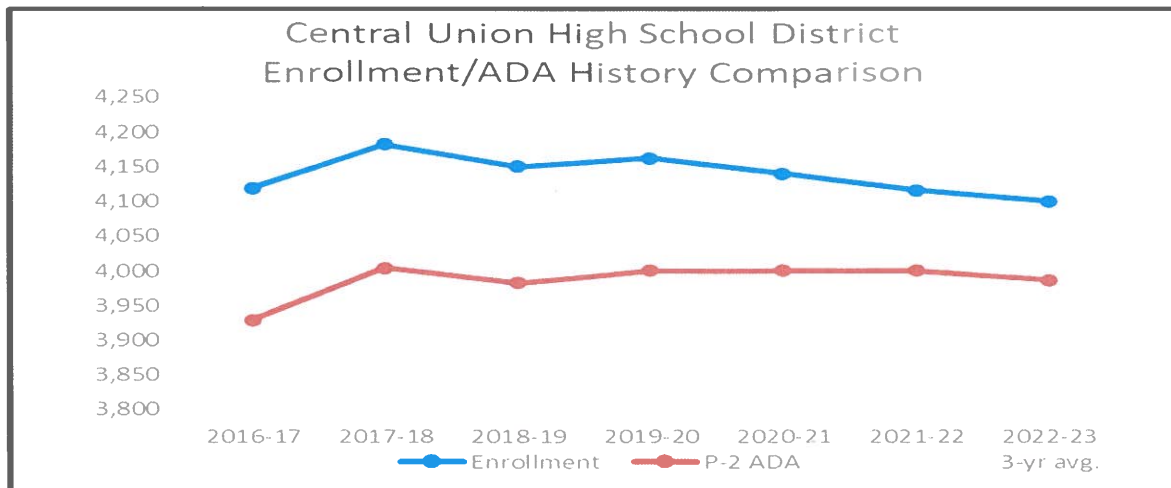


Table 2 below provides the District's funded ADA vs Enrollment history. As noted for 2022-23, the District will greatly benefit from the Covid -19 Three Year Average ADA which will essentially bring the ADA closer to our 3,999.79 ADA figure established in 2019-20. Instead of having an ADA drop of over 200, the District will only be 13.76 ADA lower than 2019-20, 2020-21 and 2021-22. Other factors in the calculation made the three year average slightly lower than 3,999.79.

Table 2

	2017-18	2018-19	Oct. 2, 2019 2019-20	Oct. 7, 2020 2020-21	Oct. 6, 2021 2021-22	2022-23 3 -Yr Avg
CALPADS Enrollment (October Snapshot)	4,182	4,150	4,162	4,140	4,116	
Change in Enrollment	63	(32)	12	(22)	(24)	
Percentage Change	1.53%	-0.77%	0.29%	-0.53%	-0.58%	

	2017-18	2018-19	2019-20	2020-21	P-2 ADA 2021-22	2022-23 3 -Yr Avg
P-2 Actual Attendance	4,003.96	3,982.12	3,999.79	3,999.79	3,999.79	3,986.03
Change in ADA Attendance P/Y	75	(22)	18	0	0	
Percentage Change	1.91%	-0.55%	0.44%	0.00%	0.00%	

P-2 Actual Attendance as a % of CALPADS Enrollment	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 3 -Yr Avg
	95.74%	95.95%	96.10%	96.61%	97.18%	

Revenue, Expenditures, Summary (Comparing 2021-22 Unaudited Actuals to 2022-23 September Revise Budget)

The following chart is a comparison of the 2021-22 Unaudited Actuals to the 2022-23 September Revise Budget. This chart includes information on the budgeted amounts within each fiscal year with a description of the main reason for the difference between the years. The first chart compares the Unrestricted Revenues and Expenditures between the years and the second chart provides a comparison of the Restricted Revenues and Expenditures.

2021-22 Unaudited Actuals Comparison with 2022-23 September Revise Budget

Unrestricted 2021-22 Unaudited Actuals compared to 2022-23 Sept. Budget	2021-22 Unaudited Actuals	2022-23 Sept. Revise Budget	Variance	Reason Variance or Change
Beginning Balance	14,720,199	12,723,407	-1,996,792	
Revenues:				
LCFF Sources	53,142,473	60,030,655	6,888,182	Increase due to the COLA adjustment of 6.56% plus additional funding of 6.28% as an augmentation
Federal Revenues	83,967	0		MAA funding received in 2021-22
State Revenues	991,922	964,927	(26,995)	Slight decrease to anticipated Lottery \$
Local Revenues	270,937	313,500	42,563	Slight modification in anticipated Redevelopment Agency funds and adj. for Fair Market Value of Cash in County Tres.
Total Revenues	54,489,299	61,309,082	6,903,750	
Expenditures:				
Certificated Salaries	23,496,248	24,797,027	1,300,779	Increase in budgeted Certificated Salaries. Expanded CTE offerings, salaries for EL Targeted Support and adjustment for substitute teacher budget.
Classified Salaries	6,959,874	7,890,007	930,133	Increased Budgeted Classified Salaries based on proposed LCAP Plan for new positions. Inst'l Aides, Classified Support Based on salaries. STRS cost % going from 16.92% to 19.10%. PERS % going from 22.91% to 25.37%. Adjusted for increase in budgeted salaries.
Employee Benefits	10,302,408	11,963,019	1,660,612	The large increase is due to a shift in projected unspent resources in the LCAP from 2021-22 to 2022-23. The budget for 2022-23 was increased to plan for these expenditures. Non-cap. equip/computers
Books & Supplies	2,739,046	6,039,995	3,300,949	Increase due to travel & conference, fuel, after school transportation, professional consulting services.
Services & Operating Exp.	4,906,406	7,624,595	2,718,189	The budget increased - projected expenditures of the IT Dept. LCAP Buses and CTE Capital Improvements.
Capital Outlay	997,183	2,034,942	1,037,759	Increased outgo to ICOE portion of the LCFF based on additional COLA funding
Other Outgo (Excluding Transfers of Indirect)	647,416	825,848	178,432	Current indirect costs transfers is lower due to actual expenditures. 2022-23 up based on budgeted expenditure.
Other Outgo (Transfers of Indirect)	(523,495)	(705,501)	(182,006)	This is the District's 3% indirect charge to developer fees.
Transfers In	9,812	10,000	188	
Other Sources	18,544	18,727	183	Budgeted the Verizon Tower License fees Board approved \$1M at July 1, 2021 for Deferred Maint. Based on Facility Improvement Projects/Deferred Maint. For 2021-22 and 2022-23, an additional transfer was requested for additional \$2M for a total of \$3M in 2021-22. \$1M is being proposed for 2022-23 to meet costs of the scheduled projects.
Transfers Out	3,000,000	1,000,000	(2,000,000)	Contributions are projected to increase to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
Contributions of Restricted Programs	4,098,840	4,152,004	53,164	
Total Expenditures	56,595,571	65,593,209	8,998,381	
Net Change	(2,106,271)	(4,284,127)	(2,177,856)	
Ending Balance	12,613,927	8,439,280		

2021-22 Unaudited Actuals Comparison with 2022-23 September Revise Budget

Restricted 2021-22 Unaudited Actuals compared to 2022-23 Sept. Revise Budget	2021-22 Unaudited Actuals	2022-23 Sept. Revise Budget	Variance	Reason for the Variance or Change
Beginning Balance	5,547,392	5,418,784	(128,608)	
Adjustment to Balance	-1,552,005	0	1,552,005	State accounting adj. for Fed. Program (7425) Expanded Learning Opportunity
Net/Revised Beginning Balance	3,995,387	5,418,784	1,423,397	
Revenues:				
LCFF Sources	0	0	0	The LCFF is Unrestricted Funding. Would not be reported here.
Federal Revenues	6,409,181	12,499,551	6,090,370	Increase budgeted revenue for ESSER funds. Unspent or Deferred Revenue is accounted at the limit that expend. are budgeted. Inc. in Sp. Ed. Entitlmt.
State Revenues	6,367,701	9,223,850	2,856,149	State Revenue increased to account for proposed increase of CTE Funding, Exp. Learning Op., In-Person Instruction.
Local Revenues	2,417,557	3,253,052	835,495	Modification budget based on Strong Workforce and Sp. Ed.-SELPA Funding
Total Revenues	15,194,438	24,976,453	9,782,014	
Expenditures:				
Certificated Salaries	3,316,504	4,228,984	912,480	Increase due to projected Title I summer school salaries, ESSER hourly salaries, Stong Workforce Program.
Classified Salaries	1,791,675	2,235,376	443,700	Increase in budgeted Classified Salaries based on ESSER LLM and ELO planned classified instructional staffing. Based on salaries. STRS cost % going from 16.92% to 19.10%. PERS % going from 22.91% to 25.37%. Inc. due to budgeted salary increases
Employee Benefits	4,739,907	5,240,069	500,162	Large increase based on budgeted expenditures for ESSER III, ELO, CTE,SWF, A-G Success Grant and Title I Basic Ed Grant.
Books & Supplies	2,588,843	10,799,793	8,210,950	Large increase based on budgeted expenditures for ESSER III, ELO, CTE,SWF, A-G Success Grant and Title I Basic Ed Grant.
Services & Operating Exp.	3,089,132	5,867,724	2,778,592	Reduced due to the spending down of ESSER II/GEER I and the completion of certain projects. Inc. due to SWF/RRM
Capital Outlay	1,843,211	1,465,952	(377,259)	
Other Outgo (Excluding Transfers of Indirect)	0	0	0	Projected increase in Indirect Cost transfer based on increased program expenditures
Other Outgo (Transfers of Indirect)	500,610	630,501	129,891	
Transfers Out	0	0	0	Contributions are projected to increase to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
Contributions of Restricted Programs	(4,098,840)	(4,152,004)	(53,164)	
Total Expenditures	13,771,041	26,316,394	12,545,353	
Net Change	1,423,397	(1,339,941)	(2,763,338)	
Ending Balance	5,418,784	4,078,842		

For 2021-22, the Net Increase (Decrease) in the combined Unrestricted/Restricted Fund Balance is (\$682,874). The majority of this is due to the unspent expenditures in LCAP and the Federal Stimulus dollars which will be accounted for in 2022-23. The LCAP had a large amount of unspent Supplemental & Concentration funds in 2021-22. Now that the District has closed its books, the September Revise Budget will include the Supplemental & Concentration Grant funds from 2021-22.

Below is the amounts of unspent funds for Supplemental & Concentration funds in the 2021-22 LCAP and the proposed Goal/Action on where these funds will continue to increase and improve services for students in 2022-23.

LCAP Carryover Plan for 22-23:			
	ESCAPE Mgr Code	Goal/Action	Amt
<i>Improve CTE Facilities</i>	8114	1.14	\$1,101,600
<i>Targeted Foster Youth Services</i>	8047	4.7	\$30,000
<i>Targeted Support Services for English Learners</i>	8111	1.11	\$2,280,198
<i>Parent Education and Engagement</i>	8042	4.2	\$453,239
<i>Master Scheduling Resources</i>	8113	1.13	\$40,824
<i>ARC Experience After School Program</i>	8057	5.7	\$878,915
<i>Expand CTE Offering</i>	8014	1.4	\$1,083,343
		Total Plan:	\$5,868,119

Unrestricted Revenues & Expenditures (2021-22 & 2022-23)

Below are two pie charts which illustrates the Unrestricted dollars and the use of these funds as it pertains to the District Budget. The two pie charts listed as Table 3A & 3B illustrates revenue and expenditure, respectively, by amount and percentage as part of the Total 2021-22 Unrestricted General Fund Budget.

Table 3A

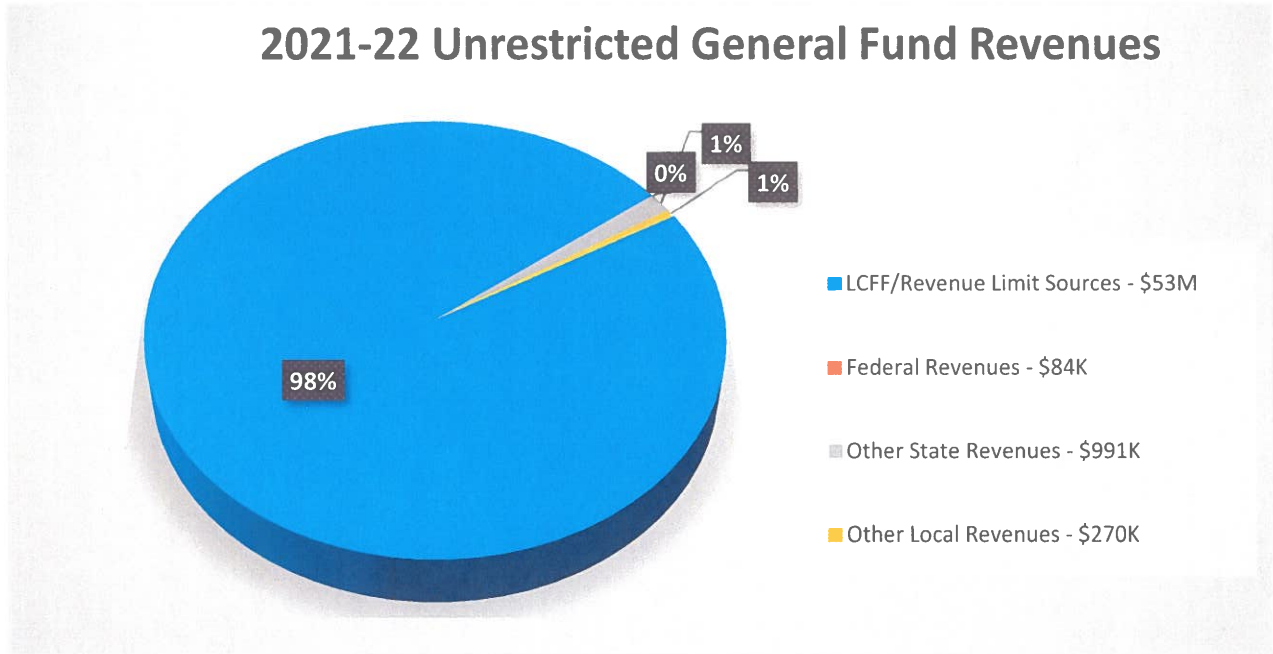
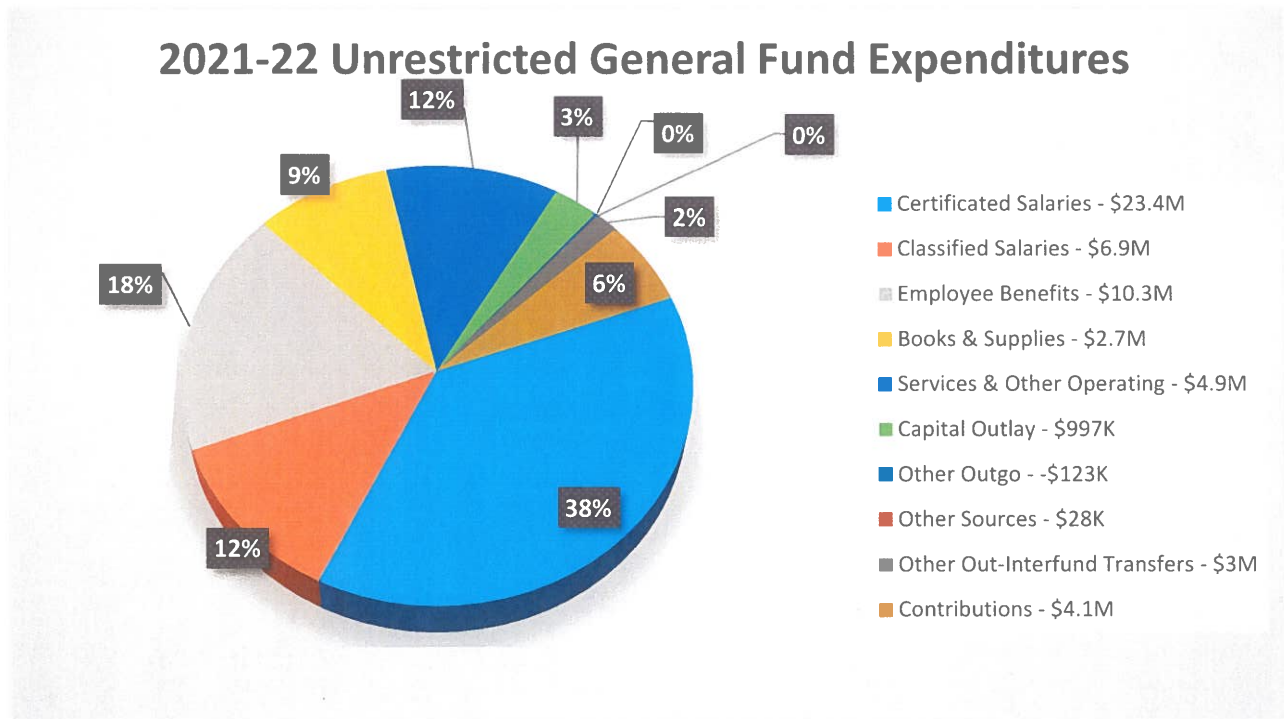


Table 3B



The following pie charts listed as Table 4A & 4B illustrates major revenue and expenditure, respectively, by amount and percentage as part of the Total 2022-23 Unrestricted General Fund Budget.

Table 4 A

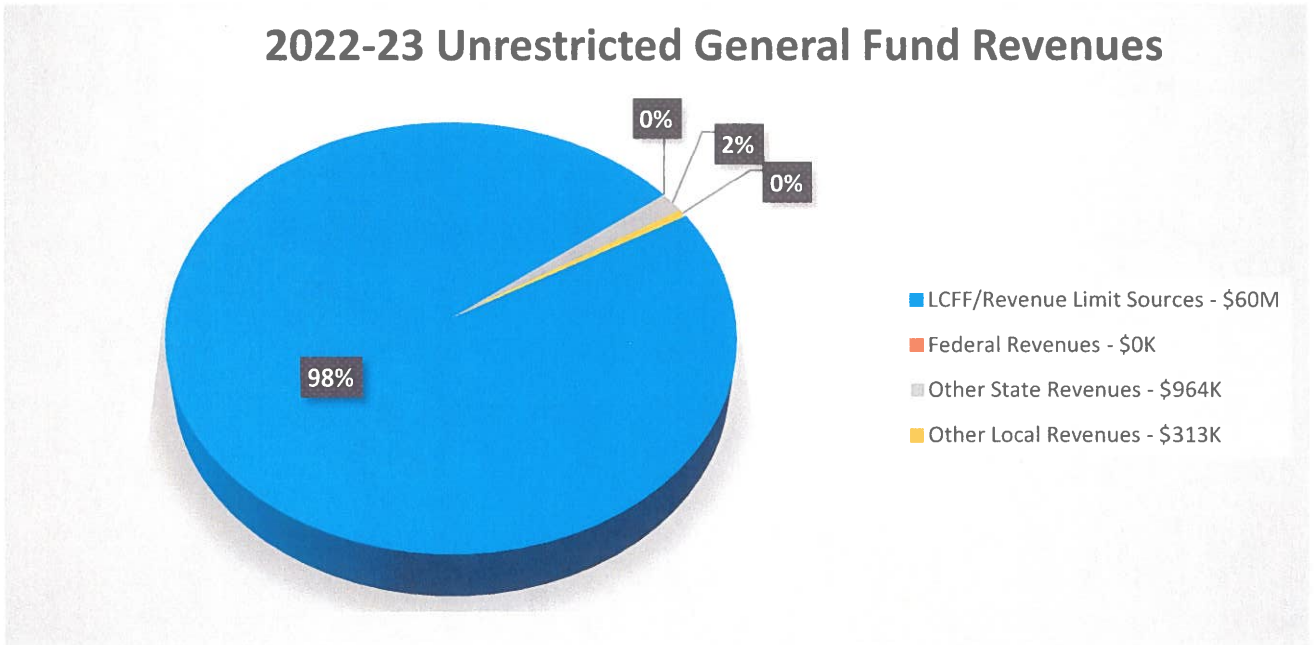
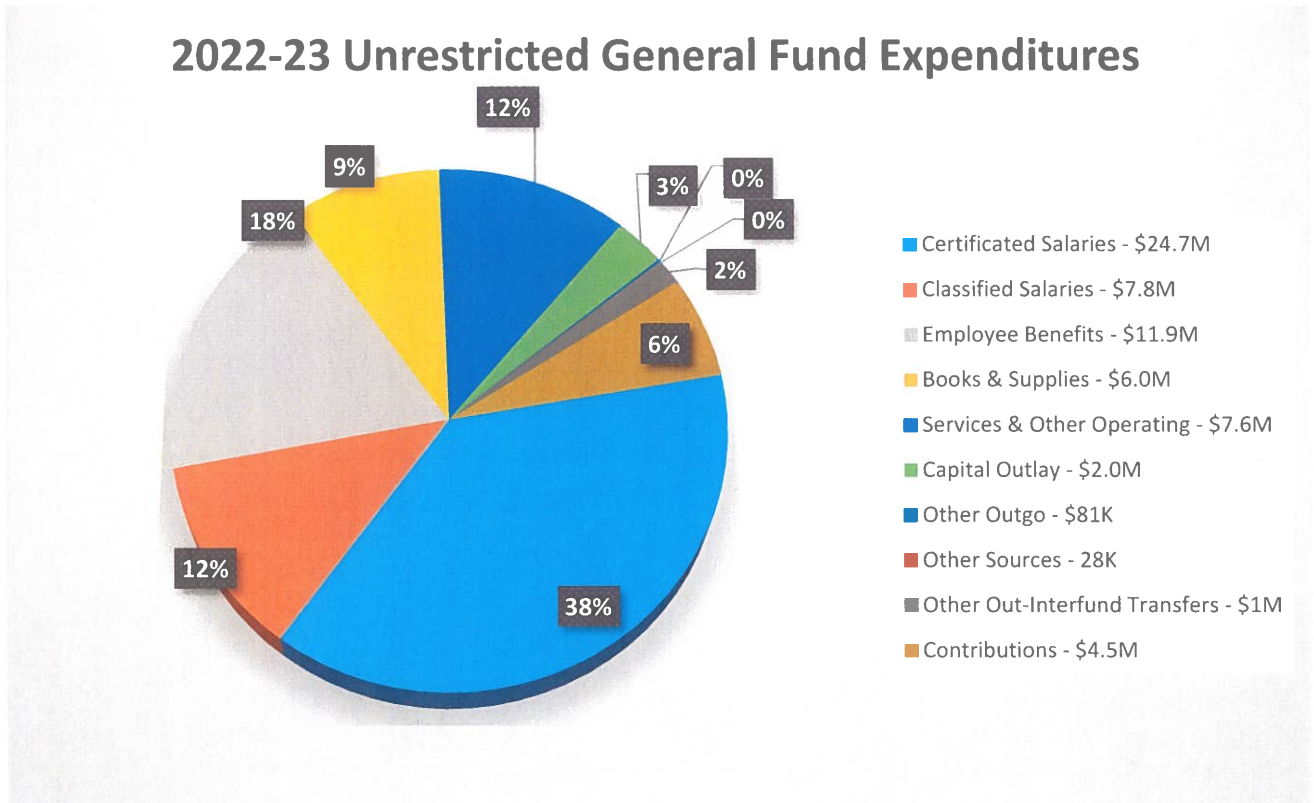


Table 4 B



Federal Stimulus Funding – CARES Act, CRRSA Act, ARP Act

In order to stabilize the economy, the Federal Government approved multiple federal relief packages. The federal government issued the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. Under each of these “Acts” are various funding resources that supports instruction, educational programs and health & safety. These federal funds were provided to States to hedge the impact of COVID-19 on staff, assistance with costs of purchasing Personal Protective Equipment (PPE), disinfectant supplies, and other measures to mitigate the impact of the Coronavirus on school operations. The District has been appropriated or will be allocated a total of approximately \$5.3 million from the CARES Act, approximately \$4.8 million in CRRSA funds and \$15.8 million under the ARP Act. These funds are considered Restricted Funds and hence is the major reason why the Restricted Revenues and Expenditures were higher in 2021-22 and 2022-23 until the funds are expended.

For 2021-21, the majority of the ESSER II funds have been expended or encumbered to be spent. For 2022-23, the District is conservatively budgeting the Federal ESSER III dollars as a large part of these funds are for capital improvement to improve social distancing and health & safety. As you can see, the District modified its 2022-2023 September Revise Budget to better account for these funds and other Federal funds.

CalSTRS/PERS Funding Plan

As part of the 2014–15 State Budget, the California State Teachers’ Retirement System (CalSTRS) Full Funding Plan (AB 1469) was put in place to propel the retirement system to be fully funded in 32 years. The plan included statutory employer and state contribution rates initially, and then gave authority to the CalSTRS Board—for the first time—to increase contribution rates to fully exhaust the unfunded liability by 2046.

Governor Brown projected in 2014-15 that the CalSTRS Retirement System was in need of a \$450 million contribution. His plan was to fund this through a combination of increasing employee contribution rates, increasing employer contribution rates, and \$73.2 million from the State. This was an attempt to close the then CalSTRS’s \$73.7 billion unfunded liability in the retirement system.

In an attempt to assist school districts, the Governor redirect approximately \$2.3 billion to reduce employer contributions rates in 2020-21 and 2021-22. Since this is one area that the Legislature and Governor have agreed to do, the District is utilizing the rates listed below for the 2021-22 budget and beyond. The current projected CalSTRS’s employer rate for 2022-23 is 19.10%.

Table 7 illustrates the CalSTRS employer rates over time.

Table 7 – CalSTRS Rate Schedule

Effective Date	CalSTRS Funding Plan Increases	
	Rate	Year-over-year change
July 1, 2013	8.25%	No increase since 1986
July 1, 2014	8.88%	0.63%
July 1, 2015	10.73%	1.85%
July 1, 2016	12.58%	1.85%
July 1, 2017	14.43%	1.85%
July 1, 2018	16.28%	1.85%
July 1, 2019	17.10%	0.82%
July 1, 2020	16.15%	-0.95%
July 1, 2021	16.92%	0.77%
July 1, 2022	19.10%	2.18%

CalPERS continues to have an increase in rates but not at the speed that had been previously anticipated before Governor Newsom’s assistance to redirect funds to offset CalPERS rates in 2020-21. For 2020-2021, the CalPERS rate was set to increase to 22.68% prior to the Governor’s buydown so the rate was revised to 20.7%. Still an increase but not as large as anticipated. The District has included these figures below in the budget and multi-year projections. The year-over-year increase to the employer’s or District’s portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000 until 2022-23. The impact of these increased costs is shocking and has a direct and significant impact to the budget which will continue through 2022-23.

Table 8 illustrates the CalPERS rates before and after the Governors buydown. The District will continue to cover these retirement benefit costs from on-going LCFF funding since the Governor has not provided districts with other direct assistance to meet this unfunded liability.

Table 8 – CalPERS Rate Schedule

	Actual	Projected				
Employer	2022-23*	2023-24	2024-25	2025-26	2026-27	2027-28
Contribution Rate	25.37%	25.20%	24.60%	23.70%	22.60%	22.60%

*CalPERS Board approved 2022-23 contribution rate as of April 18, 2022

Bargaining Units

El Centro Secondary Teachers Association (ECSTA)

The District and the El Centro Secondary Teachers Association have not settled for the 2021-22 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in December, 2021 with the first in-person meeting on February 10, 2022. Additional meetings took place February 17th, April 7th, May 3rd and May 25th, 2022. Parties agreed to postpone negotiations until the 2022-23 school year.

California School Employees Association (CSEA)

The District and the CSEA did not reach a settlement for fiscal 2021-22. The District and the Association only met twice in-person to try to negotiate a settlement. Once on May 9th and May 26th, 2022. The parties agreed to postpone negotiations for 2021-22 until the 2022-23 school year.

Reserves

For 2021-22, the District is currently projecting a decrease in the Unrestricted General Fund reserves by \$2,106,271. It is also projecting a decrease of \$4,284,127 for 2022-23. One of the District's priorities is to continue improving our educational facilities for students and staff. The District continues with this priority by setting aside funds to improve and build facilities. For 2021-22 and 2022-23, the District is transferring a \$3 million and \$1 million, respectively, to Fund 140 Deferred Maintenance to support the costs of the improvement projects presented to the Board of Trustees on May 10, 2022.

Cash Flow

The District will be keeping watch on its General Fund cash flow and evaluating any potential impact due to the economic impact of the pandemic. Current cash conditions are good especially after the proposed Governor's Enacted Budget for 2022-23. Also, given that the Cares Act funds and other Covid-19 impact mitigation dollars have been received to mitigate the impact to schools. It is projected that the District will maintain a positive cash balance in 2021-2022, 2022-23, 2023-24 and 2024-25.

Other District Funds

Adult Education Fund

A little history...The Adult Ed. program was expanding back in 2017-18 which caused the program to move into a new Adult Education building. The lease for the new building is coming from Adult Ed program resources. There was a one-time tenant improvement for the new building which was paid out of the Adult Ed Fund. The program continues to grow. The Ending Fund Balance for 2021-22 is \$459,666. For 2022-23, we are estimating an Ending Fund Balance of \$415,129. We anticipate a moderate revenue increase to the Adult Education Block Grant in future years.

Cafeteria Fund

The Cafeteria Fund will end 2021-22 with a deficit of <\$80,511> which will decrease the Fund Balance from \$1,681,705 to \$1,601,194. It is projected that the fund will continue to have a deficit in 2022-23 of <\$509,351> based on the Spend Down Plan approved by CDE. Based on a prior review from the California Department Education, we are to spend down our Cafeteria Balance as per the approved spending plan. The District is required to have no more than three (3) months worth of expenditures in the reserve.

Deferred Maintenance Fund

Beginning in 2013-14, the funding to support projects through the Deferred Maintenance Program was rolled into the LCFF. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. In 2015-16, the Board of Trustees approved the Southwest High School Modernization Project with a price tag of close to \$3.0 million. Over time, other major projects have been funded through the Deferred Maintenance Program with continued support from the General Fund. The process of establishing the projects and funding is done through the Board approved Facility

Improvement and Capital Renewal Plan. The District transferred \$685,000 in 2019-20 to cover the facility improvement projects approved for this particular year.

The Ending Fund Balance for 2021-22 is \$2,640,438. We anticipate to completing certain projects within the fiscal year. The District transferred a total of \$3 million in 2021-22 and plans to transfer \$1 million in 2022-23 in order to meet the facility needs of the District.

Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of July 1, 2020) reported that the District's unfunded accrued liability has reached \$13.2 million for District-paid retiree benefits. The District transferred \$500,000 to this Fund in 2015-16, 2016-17 and 2017-18 to reduce this outstanding liability. The Ending Fund Balance for 2021-22 is \$2,716,024 and growing slightly to \$2,736,623 in 2022-23 due to interest.

Building Fund – Bond Fund

The District opened Fund 210 Building Fund (Bond Fund) in order to account for Measure K Bond funds. Measure K was passed by voters in June, 2016 by an approval percentage of 70%. The bond measure will raise \$30 million in order to construct a Science, Technology, Engineering and Math building at Central Union High School. Additionally, the District has planned to use funds to build a new Aquatic Center at Southwest High School. It is the District's intention to leverage the bond funds against future State School Facility funds in order to expand the scope of improvements within the District. The District issued the first series of bonds in the amount of \$12 million in November, 2016. The second series, Series 2019, was issued in April, 2019.

The net proceeds from the sale of first issue of bond were approximately \$11.7 million which was deposited in this fund. Preparation and construction work towards the new STEM Building began in 2016-17 with the majority of the work to be done through 2020-21. In 2017-18, the District demolished the old Business Building at Central UHS, installed 18 relocatable classrooms and office/restroom facilities, and improved site utilities for the new STEM Building.

As for Series 2019, the District sold \$18 million of the remaining balance of the authorized General Obligation Bonds, which resulted in \$17.7 million in proceeds from the sale. The STEM Building is projected to be completed in the Summer of 2022 as final punch-list items are still pending. The Ending Fund Balance for 2021-22 is \$1,536,555. The District will need approximately \$600,000 in additional funds to complete the STEM Building which will come from Fund 400 Special Reserve for Capital Outlay.

Capital Facilities Fund – Developer Fees

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The Ending Fund Balance for 2021-22 is \$627,123. It is projected that the 2022-23 Ending Fund Balance will be slightly lower at \$591,123 as the District is conservatively budgeting less developer fees next year. The District utilizes these funds to pay for the temporary housing costs as part of the STEM Building project. These funds will also be used in support of other possible improvement costs associated with facility expansion and student growth.

County School Facilities Fund

The County School Facilities Fund is in place to account for funds received from the State School Facilities Program (SFP). The District received approximately \$3 million from the SFP program for the Southwest High School Phase I Modernization Project. This was deposited into this fund and has been transferred out to Fund 400. This is to account for the project which will be reported to the Office of Public School Construction through this fund. Current Ending Fund Balance is \$\$1,730,6323.

Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District transferred \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. The District again transferred \$3 million from the General Fund to the Special Reserve Fund in 2018-19, 2019-20 and again in 2020-21. The purpose of the transfers were to hedge off any risk of cash flow issues and increased construction costs with the STEM Building in addition to supporting the construction of the Southwest High School Aquatic Center. Ending Fund Balance for 2021-22 is \$6,392,958. A large part of this balance will be used in 2022-23 for the potential expenditures of the Aquatic Center facility.

Conclusion

Given all of the current information and conservative projections, the 2021-22 Unaudited Actuals and the 2022-23 September Revise Budget is presented in good order for a Positive Certification.

LCFF

General Fund

(010)

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	53,142,472.64	0.00	53,142,472.64	60,030,555.00	0.00	60,030,555.00	13.0%
2) Federal Revenue		8100-8299	83,967.31	6,345,152.27	6,429,119.58	0.00	12,499,550.68	12,499,550.68	94.4%
3) Other State Revenue		8300-8599	991,922.00	6,367,700.53	7,359,622.53	964,929.07	9,223,849.98	10,188,779.05	38.4%
4) Other Local Revenue		8600-8799	270,937.34	2,417,557.09	2,688,494.43	313,500.00	3,253,052.00	3,566,552.00	32.7%
5) TOTAL REVENUES			54,489,299.29	15,130,409.89	69,619,709.18	61,309,084.07	24,976,452.66	86,285,536.73	23.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	23,496,248.33	3,316,503.72	26,812,752.05	24,797,027.13	4,228,983.88	29,026,011.01	8.3%
2) Classified Salaries		2000-2999	6,959,874.31	1,791,675.11	8,751,549.42	7,890,007.78	2,235,375.54	10,125,383.32	15.7%
3) Employee Benefits		3000-3999	10,302,407.50	4,739,907.38	15,042,314.88	11,963,019.72	5,240,069.19	17,203,088.91	14.4%
4) Books and Supplies		4000-4999	2,739,045.52	2,588,842.54	5,327,888.06	6,039,994.86	10,799,792.51	16,839,787.37	216.1%
5) Services and Other Operating Expenditures		5000-5999	4,906,406.34	3,089,132.04	7,995,538.38	7,624,595.10	5,867,723.59	13,492,318.69	68.7%
6) Capital Outlay		6000-6999	997,183.09	1,843,210.99	2,840,394.08	2,034,942.47	1,465,952.45	3,500,894.92	23.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	647,415.88	0.00	647,415.88	825,848.40	0.00	825,848.40	27.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(523,495.15)	436,581.53	(86,913.62)	(705,501.20)	630,501.20	(75,000.00)	-13.7%
9) TOTAL EXPENDITURES			49,525,085.82	17,805,853.31	67,330,939.13	60,469,934.26	30,468,398.36	90,938,332.62	35.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,964,213.47	(2,675,443.42)	2,288,770.05	839,149.81	(5,491,945.70)	(4,652,795.89)	-303.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,812.05	0.00	9,812.05	10,000.00	0.00	10,000.00	1.9%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	1,000,000.00	0.00	1,000,000.00	-66.7%
2) Other Sources/Uses									
a) Sources		8930-8979	18,543.60	0.00	18,543.60	18,727.20	0.00	18,727.20	1.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,098,840.39)	4,098,840.39	0.00	(4,152,004.30)	4,152,004.30	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,070,484.74)	4,098,840.39	(2,971,644.35)	(5,123,277.10)	4,152,004.30	(971,272.80)	-67.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,106,271.27)	1,423,396.97	(682,874.30)	(4,284,127.29)	(1,339,941.40)	(5,624,068.69)	723.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	14,720,198.58	5,547,391.63	20,267,590.21	12,613,927.31	5,418,783.60	18,032,710.91	-11.0%
a) As of July 1 - Unaudited		9793	0.00	(1,552,005.00)	(1,552,005.00)	0.00	0.00	0.00	-100.0%
b) Audit Adjustments			14,720,198.58	3,995,386.63	18,715,585.21	12,613,927.31	5,418,783.60	18,032,710.91	-3.6%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			14,720,198.58	3,995,386.63	18,715,585.21	12,613,927.31	5,418,783.60	18,032,710.91	-3.6%
e) Adjusted Beginning Balance (F1c + F1d)			12,613,927.31	5,418,783.60	18,032,710.91	8,329,800.02	4,078,842.20	12,408,642.22	-31.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Revolving Cash		9712	53,224.40	0.00	53,224.40	53,224.40	0.00	53,224.40	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	5,426,789.24	5,426,789.24	0.00	4,202,423.53	4,202,423.53	-22.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	5,868,118.68	0.00	5,868,118.68	0.00	0.00	0.00	-100.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	6,617,584.23	0.00	6,617,584.23	8,201,575.62	0.00	8,201,575.62	23.9%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	(8,005.64)	(8,005.64)	0.00	(123,581.33)	(123,581.33)	1443.7%

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	179,457.00	151,120.00	-15.8%
3) Other State Revenue		8300-8599	767,431.00	953,404.00	24.2%
4) Other Local Revenue		8600-8799	88,736.68	68,000.00	-23.4%
5) TOTAL, REVENUES			1,035,624.68	1,172,524.00	13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	411,650.00	389,540.08	-5.4%
2) Classified Salaries		2000-2999	204,484.99	207,783.19	1.6%
3) Employee Benefits		3000-3999	247,010.13	262,777.60	6.4%
4) Books and Supplies		4000-4999	69,943.08	98,300.00	40.5%
5) Services and Other Operating Expenditures		5000-5999	26,210.73	68,660.00	162.0%
6) Capital Outlay		6000-6999	191,403.24	190,000.00	-0.7%
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			1,150,702.17	1,217,060.87	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,077.49)	(44,536.87)	-61.3%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,077.49)	(44,536.87)	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	574,743.25	459,665.76	-20.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			574,743.25	459,665.76	-20.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			574,743.25	459,665.76	-20.0%
2) Ending Balance, June 30 (E + F1e)					
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	(159,053.40)	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	701,047.46	676,673.26	-3.5%
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	(82,328.30)	(261,544.37)	217.7%

Cafeteria Fund

(130)

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,162,814.57	2,370,000.00	9.6%
3) Other State Revenue		8300-8599	129,433.05	200,000.00	54.5%
4) Other Local Revenue		8600-8799	386,187.01	194,820.00	-49.6%
5) TOTAL, REVENUES			2,678,434.63	2,764,820.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	993,650.94	923,063.45	-7.1%
3) Employee Benefits		3000-3999	375,996.70	447,608.28	19.0%
4) Books and Supplies		4000-4999	979,795.91	1,334,500.00	36.2%
5) Services and Other Operating Expenditures		5000-5999	47,402.96	64,000.00	35.0%
6) Capital Outlay		6000-6999	275,185.67	430,000.00	56.3%
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	86,913.62	75,000.00	-13.7%
9) TOTAL, EXPENDITURES			2,758,945.80	3,274,171.73	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,511.17)	(509,351.73)	532.6%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,511.17)	(509,351.73)	532.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,681,705.73	1,601,194.56	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,681,705.73	1,601,194.56	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,681,705.73	1,601,194.56	-4.8%
2) Ending Balance, June 30 (E + F1e)			1,601,194.56	1,091,842.83	-31.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	63,859.59	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	1,563,239.01	1,117,746.87	-28.5%
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	(25,904.04)	(25,904.04)	0.0%

**Deferred
Maintenance
(140)**

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	53,688.44	4,000.00	-92.5%
5) TOTAL, REVENUES			53,688.44	4,000.00	-92.5%
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	11,981.64	254,682.00	2025.6%
5) Services and Other Operating Expenditures		5000-5999	23,696.45	250,000.00	955.0%
6) Capital Outlay		6000-6999	377,572.78	632,967.00	67.6%
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			413,250.87	1,137,649.00	175.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(359,562.43)	(1,133,649.00)	215.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	1,000,000.00	-66.7%
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			3,000,000.00	1,000,000.00	-66.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,640,437.57	(133,649.00)	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	2,640,437.57	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	2,640,437.57	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	2,640,437.57	New
2) Ending Balance, June 30 (E + F1e)			2,640,437.57	2,506,788.57	-5.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			2,640,437.57	2,506,788.57	-5.1%

**Special Reserve Fund
Retiree Benefits
(200)**

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(37,524.12)	20,000.00	-153.3%
5) TOTAL, REVENUES			(37,524.12)	20,000.00	-153.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			(37,524.12)	20,000.00	-153.3%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,524.12)	20,000.00	-153.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,753,548.06	2,716,023.94	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,753,548.06	2,716,023.94	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,753,548.06	2,716,023.94	-1.4%
2) Ending Balance, June 30 (E + F1e)			2,716,023.94	2,736,023.94	0.7%
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			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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,716,023.94	2,736,023.94	0.7%

Building Fund

(210)

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	6,349.51	40,000.00	530.0%
5) TOTAL, REVENUES			6,349.51	40,000.00	530.0%
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	7,677,848.47	1,820,000.00	-76.3%
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			7,677,848.47	1,820,000.00	-76.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,671,498.96)	(1,780,000.00)	-76.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,671,498.96)	(1,780,000.00)	-76.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,208,054.12	1,536,555.16	-83.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,208,054.12	1,536,555.16	-83.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,208,054.12	1,536,555.16	-83.3%
2) Ending Balance, June 30 (E + F1e)					
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	1,569,385.59	0.00	-100.0%
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	(32,830.43)	(243,444.84)	641.5%

**Developer Fees
Fund
(250)**

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	389,085.74	124,000.00	-68.1%
5) TOTAL, REVENUES			389,085.74	124,000.00	-68.1%
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	46,026.25	50,000.00	8.6%
6) Capital Outlay		6000-6999	117,648.60	100,000.00	-15.0%
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			163,674.85	150,000.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			225,410.89	(26,000.00)	-111.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,812.05	10,000.00	1.9%
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			(9,812.05)	(10,000.00)	1.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,598.84	(36,000.00)	-116.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,524.54	627,123.38	52.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,524.54	627,123.38	52.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,524.54	627,123.38	52.4%
2) Ending Balance, June 30 (E + F1e)			627,123.38	591,123.38	-5.7%
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			641,061.02	605,061.02	-5.6%
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	(13,937.64)	(13,937.64)	0.0%

**County School
Facilities Fund
(350)**

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,765,382.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(29,231.92)	0.00	-100.0%
5) TOTAL, REVENUES			1,736,150.08	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,736,150.08	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	3,093,843.63	0.00	-100.0%
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			(3,093,843.63)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,357,693.55)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,088,326.24	1,730,632.69	-44.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			3,088,326.24	1,730,632.69	-44.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			3,088,326.24	1,730,632.69	-44.0%
2) Ending Balance, June 30 (E + F1e)			1,730,632.69	1,730,632.69	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			1,765,385.91	1,765,385.91	0.0%
		9740			
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			(34,753.22)	(34,753.22)	0.0%
		9790			

**Special Reserve Fund
for Capital Outlay
Projects-Land
(400)**

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(105,887.61)	47,500.00	-144.9%
5) TOTAL, REVENUES			(105,887.61)	47,500.00	-144.9%
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	23,340.29	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	25,000.00	New
6) Capital Outlay		6000-6999	547,681.40	55,000.00	-90.0%
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			571,021.69	80,000.00	-86.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(676,909.30)	(32,500.00)	-95.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,093,843.63	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,939.00	16,000.00	0.4%
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			3,109,782.63	16,000.00	-99.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,432,873.33	(16,500.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,960,084.95	6,392,958.28	61.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,960,084.95	6,392,958.28	61.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,960,084.95	6,392,958.28	61.4%
2) Ending Balance, June 30 (E + F1e)			6,392,958.28	6,376,458.28	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,605,097.79	3,616,597.79	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,787,860.49	2,759,860.49	-1.0%