

**Central Union High
School District**

2022-2023

Estimated Actuals

2023-2024

July 1 - Budget

Central Union High School District

ESTIMATED ACTUALS 2022-2023

ADOPTED BUDGET 2023-2024

June 27, 2023

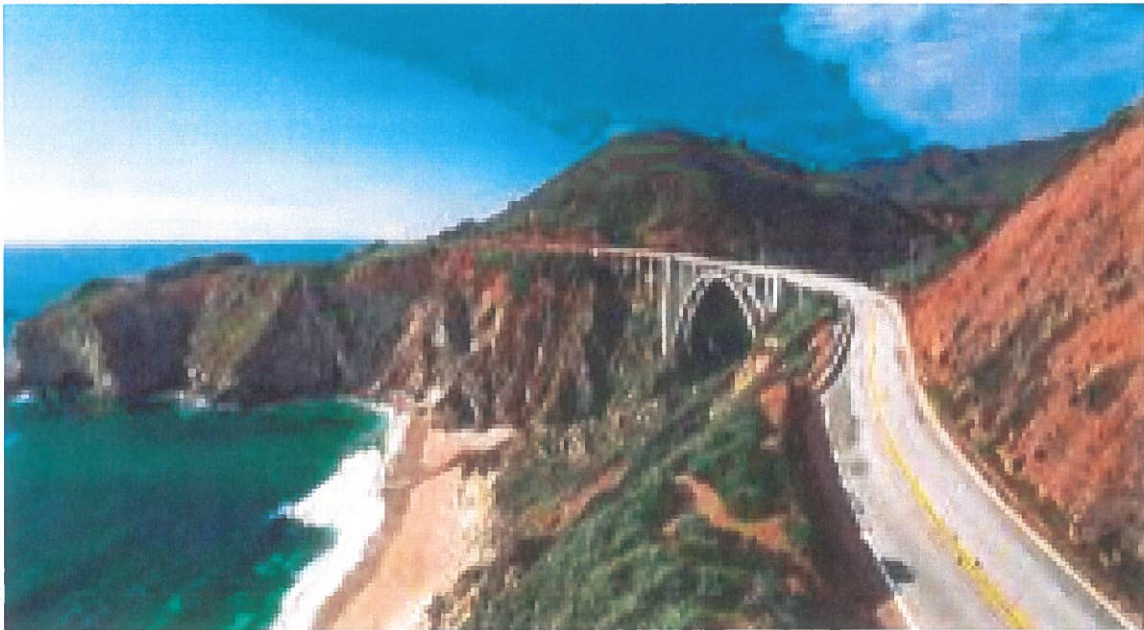


Estimated and Adopted Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. In order to develop the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to finalize the budget for the next fiscal year. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget. Additionally, during the fiscal year, the District will provide two interim reports to the Board of Trustees: one in December and one in March. These interim reports provide an update to the financial statements of the District as information becomes available from Sacramento.

This Estimated/Adopted Budget Report includes two major components:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses including the following significant components:
 - a. Multi Year Projection (MYP)
 - b. Cash Flow Projection
 - c. Criteria and Standards Report



State Information

Governor Gavin Newsom's January State Budget included a projected deficit of \$22.5 billion. His May Revise Budget for 2023-24 now shows a State budget deficit of upwards of \$31.5 billion. This is based on the significant reductions in the "Big Three" tax revenues as compared to the 2022-23 Enacted State Budget. As compared to 2022-23, it is estimated that Personal Income Tax is down 17.8%, Sales and Use Tax by 5.1% and Corporation Tax by 0.2%.

It is stated by many that this is the riskiest budget in over a decade due to the following:

- Federal debt ceiling uncertainty
- Increased cost of borrowing due to interest rate hikes by the Federal Reserve
- Major regional bank failures
- Delayed tax receipts

At this time, the Governor is only proposing to cut \$4.2 billion across two programs in order to address the revenue shortfall. His plan is to cut \$1.7 billion from the Art, Music and Instructional Materials Discretionary Block Grant and \$2.5 billion from the Learning Recovery Emergency Block Grant. Both programs are considered to be one-time funded programs.

The 2023-24 Budget is a stark comparison to the Governor's 2022-23 May Revise Budget that nearly reached an historic \$300.7 billion budget for the State of California. At that time, General Fund revenues were estimated to be nearly \$55 billion higher at the May Revise than in January 2022. Interestingly enough, 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.

Currently, it is estimated that the State will have a reserve of \$42 billion at the end of 2023-24 of which \$10.7 billion is the Proposition 98 Reserve.

Outside of education, the Governor is focused on inflation relief; 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.

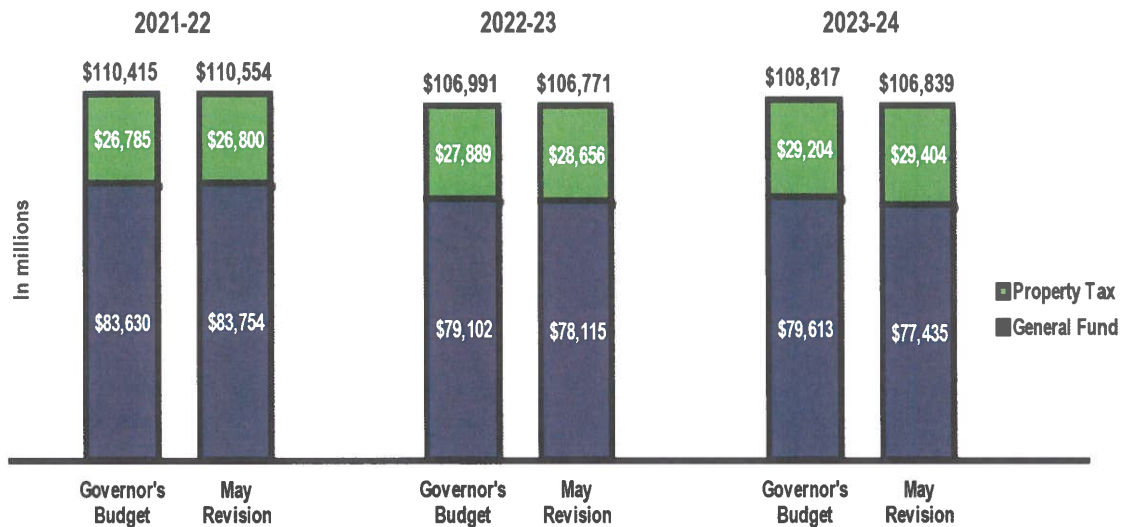
As a reminder of education funding history, in 2020-21, the Governor provided an unfunded Cost of Living Adjustment (COLA) of 2.31%. This unfunded percentage is folded and funded as part of, and not in addition to, the 2021-22 "Mega" COLA of 5.07%. The Statutory COLA for 2022-23 is 6.56% and projected 2023-24 is currently stated at 8.22%. Again, this is the Statutory COLA and not the final funded COLA of which, in the past, the two have been quite different.

As part of the May Revise estimates, Proposition 98 funding for 2023-24 is proposed to decrease by \$2 billion as compared to the Governor's January initial proposal.

The chart on the following page provides the changes in State funding for Prop. 98 between Governor's January Budget and the May Revise over the last two years and estimated for 2023-24.

Proposition 98 Minimum Guarantee—January to May

- While the share of the minimum guarantee that comes from state General Fund revenues has decreased, local property taxes have steadily increased
 - This buoys the minimum guarantee in Test 1



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38

Governor Newsom does not include any new funding in 2023-24 for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS). The CalSTRS employer rate increased from 16.92% for 2021–22 to 19.10% in 2022-23. Currently, it is projected to stay at 19.10% for the near future. In contrast, the CalPERS Board approved the employer contribution rate for 2021–22 at 22.91%. This figure increased to 25.37 for 2022-23 and is expected to increase to 26.68% in 2023-24.

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 the BSA Balance in 2021-22 increased to \$20.3 billion. For 2022-23, the BSA increased to \$22.2 billion and is projected to remain there for 2023-24.

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.

The 2021-20 Budget Act increased the cost-of-living adjustment (COLA) provided in the Governor’s Budget in two ways. First, the Budget recognized the statutory COLA for 2021–22 as 1.70%. Secondly, an additional \$520 million in Proposition 98 General Fund revenues increased the COLA applicable 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. For 2022-23, the statutory COLA was 6.56%.

The chart below is a comparison of the Governor’s 2023-24 January Budget to the May Revision Budget. As noted, the proposed LCFF funding increased by \$4.2 billion to fund the 8.13% COLA. The May Revised increased the LCFF funding by an additional \$3.6 billion to fund the statutory COLA is 8.22%.

Item	Governor’s Budget	May Revision
LCFF Funding Increase	\$5.04 billion¹	\$4.04 billion²
Proposition 98 Minimum Guarantee		
2021-22	\$110.4 billion	\$110.6 billion
2022-23	\$107.0 billion	\$106.8 billion
2023-24	\$108.8 billion	\$106.8 billion
2023-24 Statutory COLA	8.13%	8.22%
Arts, Music, and Instructional Materials Discretionary Block Grant Reduction	-\$1.2 billion	-\$1.8 billion
Learning Recovery Emergency Block Grant Reduction	No Reduction	-\$2.5 billion
¹ Reflects an LCFF increase of \$4.2 billion for the 8.13% COLA and \$855 million to support TK expansion		
² Reflects an LCFF increase of \$3.6 billion for the 8.22% COLA and \$460 million to support TK expansion		

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 increased/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 78.44%. The total funding of Supplemental and Concentration Grant dollars for 2021-22 was \$12.1 million. As a comparison, the District is anticipating receiving approximately \$14.0 million in S&C dollars for 2022-23 and \$15.2 million in 2023-24

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

	2022-23	Est. 2023-24
Estimated Base Grant*	\$46,059,509	\$49,218,753
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$14,032,029	\$15,220,407
Estimated Total LCFF Funding	\$60,091,538	\$64,439,160
Percentage to Increase or Improve Services	30.46%	30.92%

*Calculated Base 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 2022-2023 should have been 4,113. Actual enrollment for 2022-23 was 4,093. This is an actual decrease of 20 students. The District is anticipating, based on current feeder enrollment counts, that our 2023-24 estimated enrollment count will be 4,175 or 82 more than 2022-23.

For the majority of districts, the ADA is the most important piece of State funding as this is used to calculate LCFF funding. For 2023-24, 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 +/- **\$640,000**.

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 have 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.

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 increased 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 establishing funding for 2020-21 and 2021-22.

Continuing in the May Revise, the Governor provides a Declining Enrollment Protection solution to the loss of ADA based on declining attendance and enrollment for school districts. The protection computes average ADA using the prior three years’ ADA.

The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history as well as the three-year average ADA for 2023-24.

Table 1

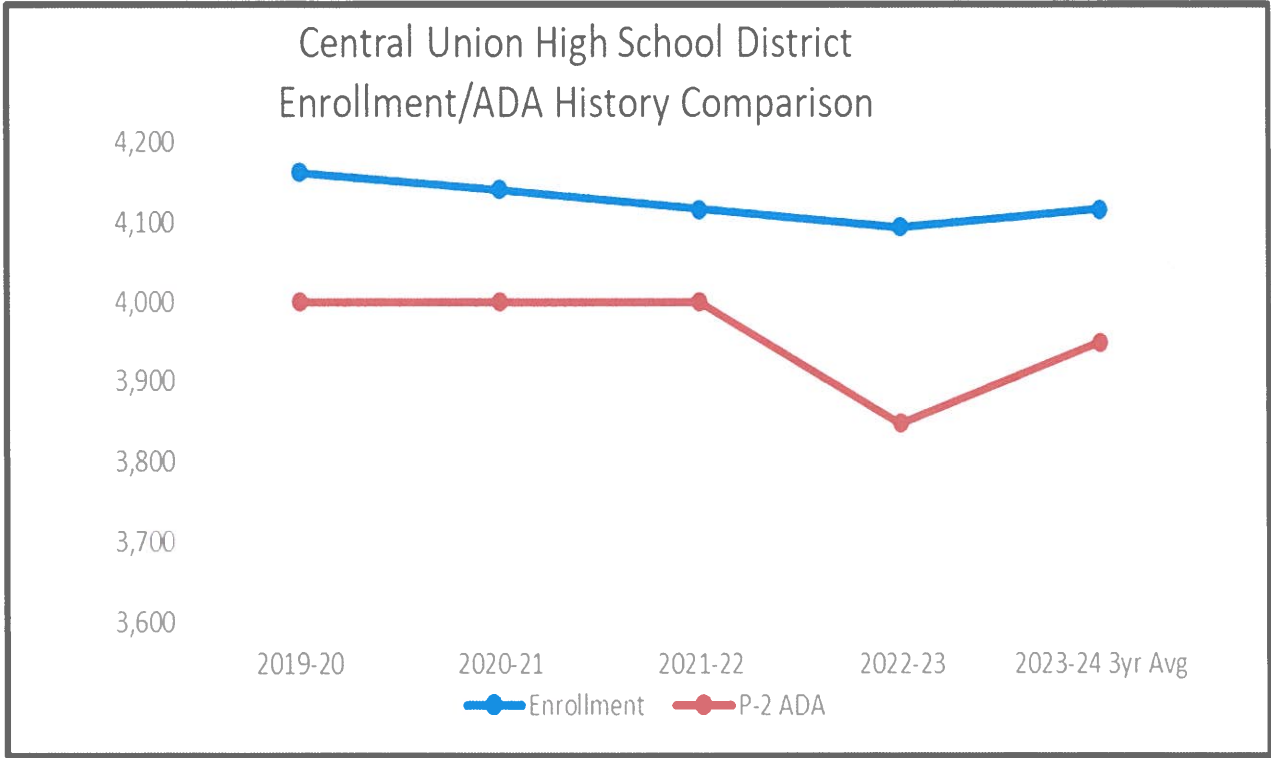


Table 2 below provides the District’s ADA-to –Enrollment history. As noted for 2023-24, the District will greatly benefit from the proposed three-year average which will essentially bring the ADA back up to nearly the 3,999.79 established in 2019-20. Instead of having an ADA drop of 152 as listed for 2022-23, the District may realize an ADA increase of 101 over 2022-23.

Table 2

Central Union High School District					
CALPADS Enrollment vs. P-2 Attendance					
	Oct. 2, 2019 2019-20	Oct. 7, 2020 2020-21	Oct. 6, 2021 2021-22	Oct. 5, 2022 2022-23	Proj. Enroll. 2023-24
CALPADS Enrollment (October Snapshot)	4,162	4,140	4,116	4,093	4,116
Change in Enrollment	12	(22)	(24)	(23)	23
Percentage Change	0.29%	-0.53%	-0.58%	-0.56%	0.57%
			P-2 ADA 2021-22	P-2 ADA 2022-23	3 Yr. Avg. 2022-23
	2019-20	2020-21			
P-2 Actual Attendance	3,999.79	3,999.79	3,999.79	3,847.57	3,949.05
Change in ADA Attendance P/Y	18	0	0	(152)	101
Percentage Change	0.44%	0.00%	0.00%	-3.81%	2.64%
P-2 Actual Attendance as a % of CALPADS Enrollment	96.10%	96.61%	97.18%	94.00%	95.94%

Revenue, Expenditures, Summary (Comparing 2022-23 EA to 2023-24 July 1 Budget)

The following chart is a comparison of the 2022-23 Estimated Actuals to the 2023-24 Adopted July 1 Budget. This chart includes information on the budgeted amounts within each fiscal year with a description of the main reason as to 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.

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2022-23 Estimated Actuals Comparison with 2023-24 Adopted Budget

Unrestricted 2022-23 Estimated Actuals compared to 2023-24 Adopted Budget	2022-23 Estimated Actuals	2023-24 Adopted Budget	Variance	Reason Variance or Change
Beginning Balance	12,612,026	11,938,373	(673,653)	
Revenues:				
LCFF Sources	60,435,081	64,800,043	4,364,962	Increase due to the COLA adjustment of 8.22%
Federal Revenues	56,400	56,400	0	Projecting same level of Fed. MAA funds
State Revenues	965,862	965,862	0	At this time, same Lottery/Mandated Block
Local Revenues	820,623	353,000	(467,623)	Decrease in Interest. One-time Paving Grant
Total Revenues	62,277,965	66,175,305	3,897,339	
Expenditures:				
Certificated Salaries	26,940,887	26,629,118	(311,770)	Slight decrease in budgeted Certificated Salaries. Will adjust for potential 6th period/ extra duty assignments at Revised Budget once master schedule has been finalized.
Classified Salaries	8,602,828	10,007,483	1,404,655	Increased Budgeted Classified Salaries based on proposed LCAP Plan for new positions (exp.Support Serv. & Security)
Employee Benefits	12,860,223	13,066,050	205,827	Based on salaries. STRS cost % is at 19.10%. PERS % is going from 25.37% to 27.00%.
Books & Supplies	2,567,451	3,949,079	1,381,628	The large increase is due to a shift in projected unspent resources in the LCAP from 2022-23 to 2023-24. The budget for 2023-24 was increased to plan for these expenditures. IT Dept. - Chromebooks
Services & Operating Exp.	6,323,176	8,258,928	1,935,752	Increased due to Budgeted LCAP.
Capital Outlay	1,006,230	4,885,152	3,878,922	The budget increased based on projected expenditures for Central Library Mod. and CTE Fac. Improv. (Telemed) LCAP
Other Outgo (Excluding Transfers of Indirect)	1,640,833	943,325	(697,508)	Decreased outgo due to reduction of Trans between Agencies. Will adjust - SWF
Other Outgo (Transfers of Indirect)	(1,236,909)	(608,994)	627,915	Current projected decrease in Indirect Costs Transfers. Will adjust at Revised Budget
Other Financial Sources	(18,727)	(19,000)	(273)	At this time, the District is not anticipating making a transfer to the Deferred Maint. Fund although some type of trans. Needs to be made to keep the Fund open. The small income of \$18K is from the Verizon Tower. Contributions are projected to increase to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
Contributions of Restricted Programs	4,265,626	4,502,908	237,282	
Total Expenditures	62,951,618	71,614,048	8,662,430	
Net Change	(673,653)	(5,438,744)	(4,765,091)	
Ending Balance	11,938,373	6,499,629		

2022-23 Estimated Actuals Comparison with 2023-24 Adopted Budget

Restricted 2022-23 Estimated Actuals compared to 2023-24 Adopted Budget	2022-23 Estimated Actuals	2023-24 Adopted Budget	Variance	Reason for the Variance or Change
Beginning Balance	5,384,327	5,376,511	(7,816)	
Revenues:				
LCFF Sources	0	0	0	The LCFF is Unrestricted Funding. Would not be reported here.
Federal Revenues	15,569,956	9,343,825	(6,226,132)	Reduction of budgeted revenue due to the spending down of ESSER/GEER funds. Unspent or Deferred Revenue is accounted at the limit that expenditures are budgeted.
State Revenues	12,204,913	9,258,927	(2,945,986)	State Revenue decreased to account for proposed decreases in Expanded Learning Opportunity (ELO) Grant, A-G Access Grant, Partnership Academies.
Local Revenues	3,205,061	1,800,804	(1,404,257)	Decrease to budget based on Strong Workforce and Redevelopment Agency revenue. Will adjust for Revise Budget
Total Revenues	30,979,931	20,403,556	(10,576,375)	
Expenditures:				
Certificated Salaries	6,808,070	4,316,456	(2,491,615)	Reduction due to extra period/stipends adjustments in Title I, CTE, ESSER, ELO. ESSER 5%. Will adjust @ Revise
Classified Salaries	2,852,079	2,331,075	(521,005)	Decrease in budgeted Classified Salaries based on ELO classified instructional staffing. ESSER 5%
Employee Benefits	6,120,208	5,441,804	(678,404)	Based on salaries. STRS cost % is at 19.10%. PERS % is going from 25.37% to 27.00%.
Books & Supplies	7,831,278	8,255,776	424,499	Increase in budgeted expenditures for ESSER/GEER. Anticipating receiving part of ART/Music/Inst'l Mat Grant.
Services & Operating Exp.	6,694,839	4,297,042	(2,397,797)	Reduced due to the spending down of ESSER III, reduction in Title I, Learning Loss, ELO, Part. Aca Will adjust @ Revise
Capital Outlay	3,784,989	266,603	(3,518,386)	Will shift expenditures for Capital Exp. From 2022-23 to 2023-24 @ Revise.
Other Outgo (Excluding Transfers of Indirect)	0	0	0	Projects include shade structures, Warehouse II and Security Station @ SHS.
Other Outgo (Transfers of Indirect)	1,161,909	533,994	(627,915)	Projected Indirect Cost transfer based on reduced program expenditures
Other Financial Sources	0	0	0	
Contributions of Restricted Programs	(4,265,626)	(4,502,908)	(237,282)	Contributions are projected to increase to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
Total Expenditures	30,987,747	20,939,843	(10,047,904)	
Net Change	(7,816)	(536,287)	(528,471)	
Ending Balance	5,376,511	4,840,224		

For 2022-23, the Net Increase (Decrease) in the combined Unrestricted/Restricted Fund Balance is approximately (\$6,889,269.25). The majority of this is due to the anticipated expenditures in LCAP and the Federal Stimulus dollars. It is projected that the LCAP will have a large amount of unspent Supplemental & Concentration funds in 2022-23. Due to the fact that it is unknown to what level and to what Goal/Action will continue to have expenditures for the remainder of the 2022-23 fiscal year, the Estimated Actual Budget will remain unchanged in terms of its identified budget. The District, when it closes the books, will finalize the actual expenditures for LCAP and modify the carryover amount in the September 2023-24 Budget.

Below is an estimate of the possible unspent funds for Supplemental & Concentration funds in the 2022-23 LCAP and the proposed Goal/Action on where these funds will continue to increase and improve services for students in 2023-24.

Carryover Plan for 2023-24			
	Escape Mgr Code	Goal/Action	Amount
Credit Recovery	8015	1.5	\$345,800
Intervention and Supports for Struggling Students	8016	1.6	\$105,401
Expanded/Enhanced Counseling Services	8019	1.9	\$101,300
Intervention/Support for At-Risk 9th Grade Students	8110	1.10	\$40,000
Improve CTE Facilities	8114	1.14	\$600,000
Improved Library Resources and Access	8115	1.15	\$1,500,000
College and Career Readiness	8118	1.18	\$154,000
Professional Development	8022	2.2	\$38,000
Instructional Support Team	8023	2.3	\$256,000
MSVA Staffing	8031	3.1	\$155,000
Parent Education and Engagement	8042	4.2	\$187,859
Transportation Services	8046	4.6	\$1,600,000
Supplemental Health Services for Low Income	8049	4.9	\$130,000
Campus Safety	8053	5.3	\$2,000,000
Student Safety and Belonging	8056	5.6	\$255,000
ARC Experience After School Program	8057	5.7	\$40,000
Total Estimated Carryover			\$7,508,360

Unrestricted Revenues & Expenditures (2022-23 & 2023-24)

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 2022-23 Unrestricted General Fund Budget.

Table 3A

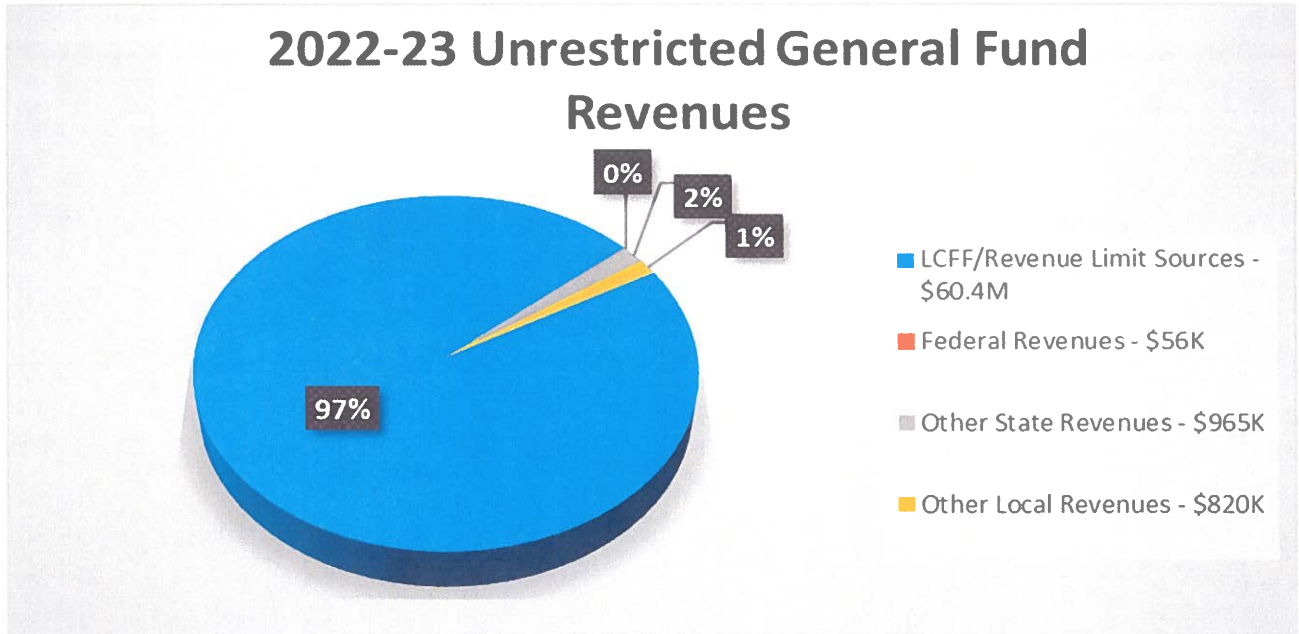
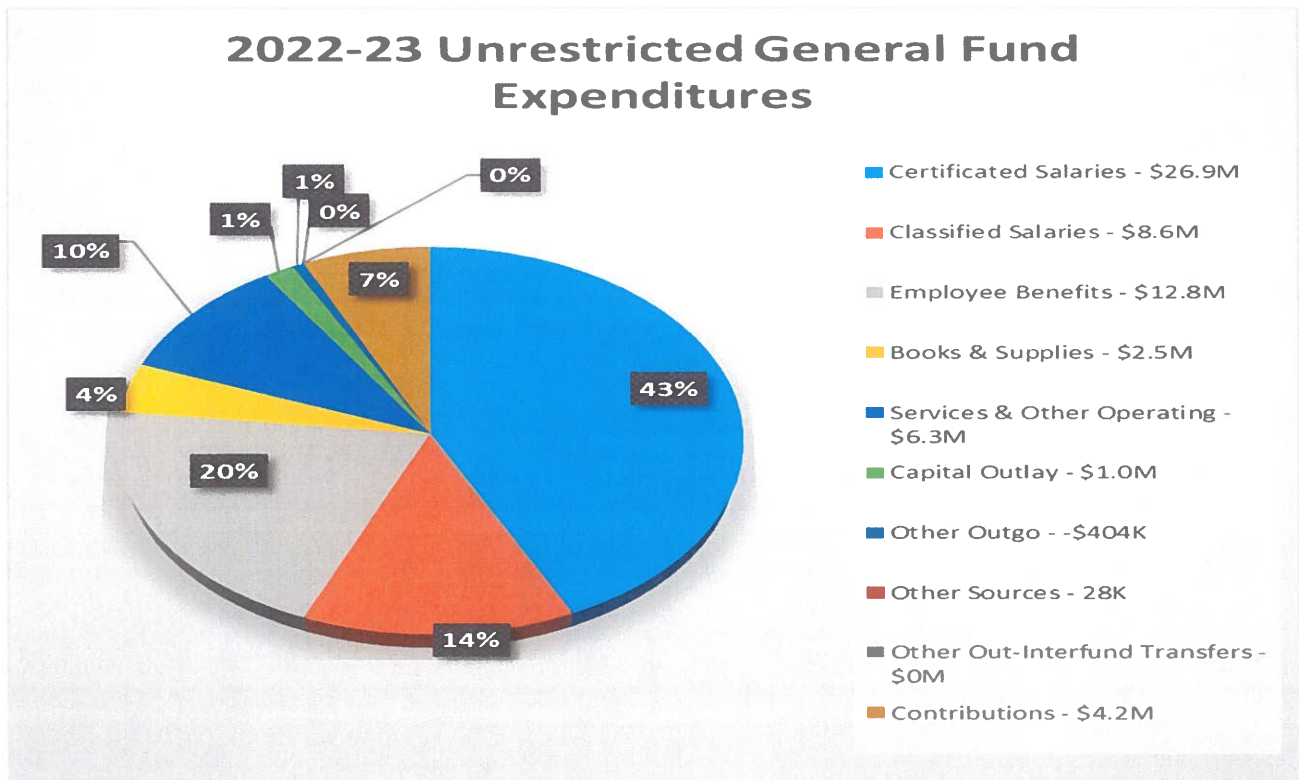


Table 3B



The following pie charts listed as Table 4A & 4B illustrates major revenue and expenditure, respectively, by amount and percentage as part of the Total 2023-24 Unrestricted General Fund Budget.

Table 4 A

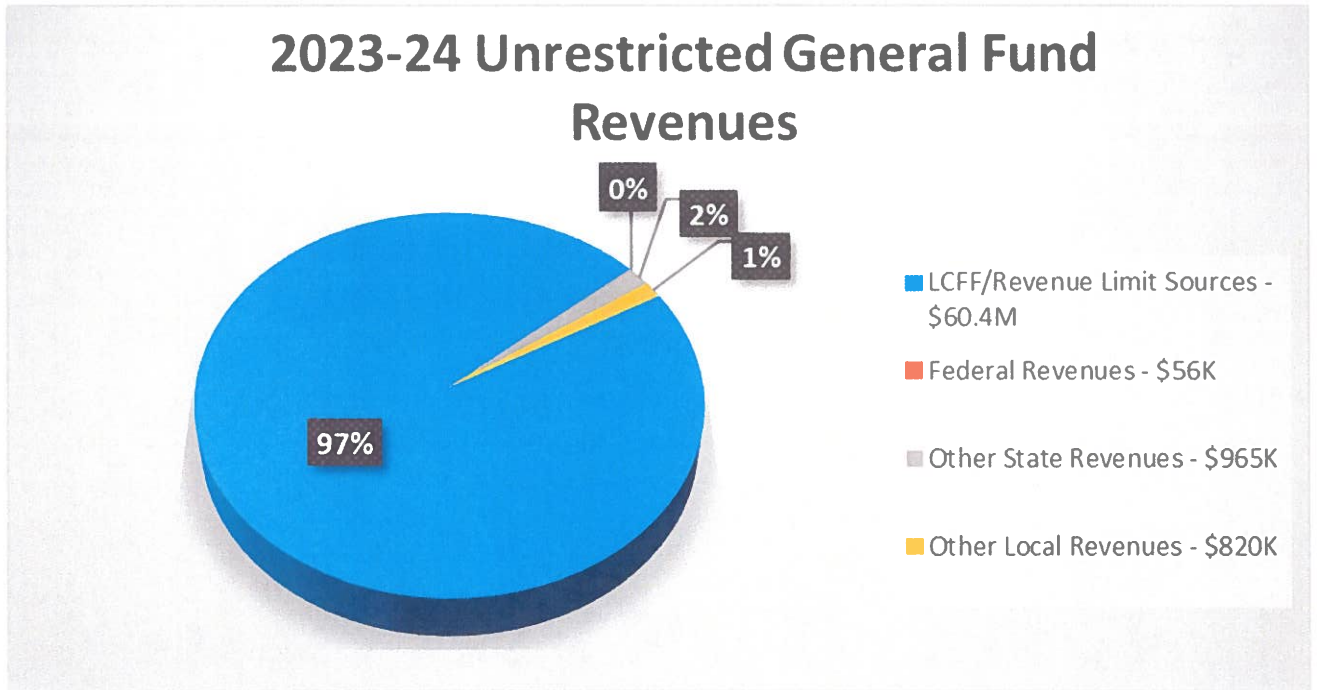
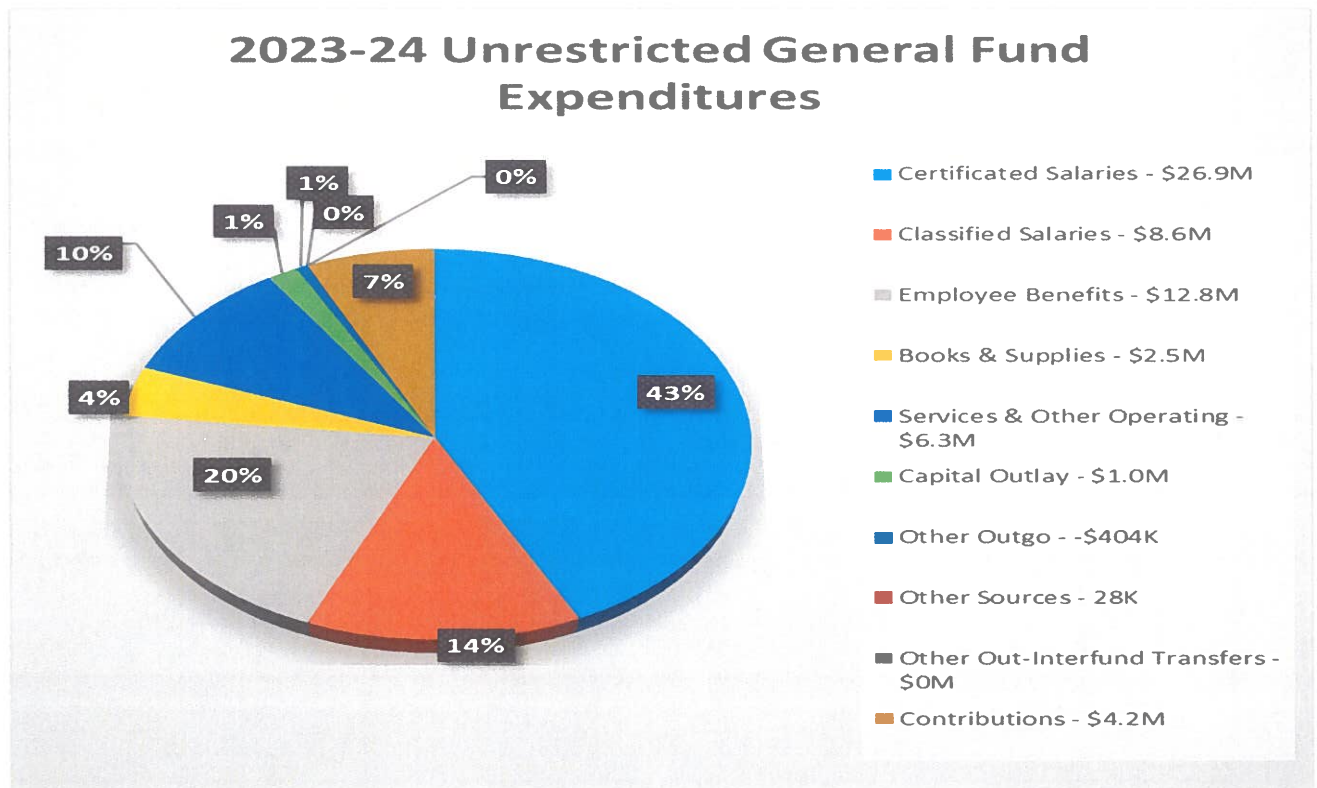


Table 4 B



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.

For 2022-23, the majority of the ESSER III funds have been expended or will be encumbered to be spent. For 2023-24, 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.

The District will modify its 2022-2023 Budget in September to better account for these funds and other Federal funds once more information is available and when the books are closed for the 2022-23.

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 CalSTRS’s employer rate for 2022-23 is 19.10% which is

Table 7 illustrates the CalSTRS employer rates over time (following page).

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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 the CalPERS figures listed 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 on the budget which will continue through 2025-26.

Table 8 illustrates the CalPERS projected rates over time based on the agencies Actuarial Report. 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 since 2020-21.

Table 8 – CalPERS Rate Schedule

Year	Prior Projections per SSC Dartboard	Projected Rates per Most Recent CalPERS Actuarial Report ¹
2022-23	25.37%	25.37%
2023-24	25.20%	27.00%
2024-25	24.60%	28.10%
2025-26	23.70%	28.80%

Bargaining Units

EI Centro Secondary Teachers Association (ECSTA)

The EI Centro Secondary Teachers Association and the Central Union High School District completed negotiations with a two-year (2021-22 and 2022-23) deal. Negotiations commenced with the EI Centro Secondary Teachers Association (ECSTA) in December 2021 with our first in-person meeting on February 10, 2022. Additional meetings took place February 17th, April 7th, May 3rd, May 25th and three others in 2022. The Central Union High School District Board of Trustees ratified the Tentative Agreement at its regular board meeting on January 8, 2023. The ECSTA Bargaining Agreement costs were included in the 2022-23 Second Interim Budget Report. Among other items, the agreement included a 5% on schedule salary increase for 2021-22 and a 7% on schedule salary increase for 2022-23.

California School Employees Association (CSEA)

The District and the CSEA reached a Tentative Agreement for fiscal 2021-22 and 2022-23 in November of 2022. The Board of Trustees ratified the agreement at its regular board meeting on December 13, 2022. The CSEA Bargaining Agreement included, among other items, a 5% on schedule salary increase for 2021-22 and a 7% on schedule salary increase for 2022-23. The costs of the Bargaining Agreement were included in the 2022-23 Second Interim Budget Report.

Reserves

For 2022-23, the District is currently projecting a decrease in the Unrestricted General Fund reserves by <\$673,653>. We are also projecting a higher decrease of <\$5,438,744> for 2023-24. The main reason is that we have to budget the LCAP plus estimated carry-over in 2023-24 to meet our obligation to “increase and improve services” for our unduplicated pupils. 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 2022-23, the District did not transfer funds to Fund 140 Deferred Maintenance Fund and, at this time, intends to do the same for 2023-24. The use and purpose of Fund 140 Deferred Maintenance is to support the costs of facility improvement projects for the District. Although the District did not make a transfer, improvement projects continued using ESSER III dollars to make facility improvements as appropriate.

Beginning with 2015-16 Adopted Budget process, school districts are required under Education Code § 42127 (a)(2)(B) to provide additional information to the public regarding ending fund balances in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year is identified in the budget.
- The combined assigned and unassigned ending fund balances are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Attached as Exhibit A is the required Public Hearing Posting that included the information required as

described in Education Code § 42127 (a)(2)(B).

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 May Revise for 2023-24. 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 2022-2023, 2023-24, 2024-25 and 2025-26.

General Fund Summary

The chart below illustrates the assumptions included in the 2022-2023 Estimated Actuals and the 2023-2024, 2024-2025 and 2025-26 Budget projections.

Assumptions	2022-2023	2023-2024	2024-2025	2025-2026
Local Control Funding Formula (LCFF) Target	\$60,091,538	\$64,439,160	\$66,240,162	\$67,791,826
Local Control Funding Formula (LCFF) Prior Year	\$60,091,538	\$64,439,160	\$66,240,162	\$67,791,826
Difference	-\$0-	-\$0-	-\$0-	-\$0-
Funding %	100%	100%	100%	100%
Assumptions	2022-23	2023-24	2024-2025	2025-2026
Gap Funding	-\$0-	-\$0-	-\$0-	-\$0-
Total LCFF Funding	\$60,091,538	\$64,439,160	\$66,240,162	\$67,791,826
Estimated Unduplicated Pupil % - Three Year Average	77.90%	78.44%	78.70%	78.70%
Est. Supplemental and Concentration Grants Based on	\$14,032,029	\$15,220,407	\$15,731,060	\$16,099,557
Enrollment	4,093	4,175	4,175	4,175
Projected District ADA (3 yr avg for 2022-23)	3,847.57	3,847.57	3,847.57	3,847.57
Gain (Loss) of ADA from Prior Year	-0-	-0-	-0-	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	94.00%	Unknown	Unknown	Unknown
District & County Funded ADA (Greater of Current or Prior Year)	4,043.50	3,992.76	3,942.02	3,906.02
Step & Column	\$477,348	\$484,019	\$490,314	\$490,314
Instructional Days	180	180	180	180
Health & Welfare & Benefit Increases	\$0	-\$TBD-	-\$TBD-	-\$TBD-
Lottery (Unrestricted) per ADA	\$170.00	\$170.00	\$170.00	\$170.00
Lottery (Restricted) per ADA for Prop. 20	\$67.00	\$67.00	\$67.00	\$67.00
Major Contributions to Restricted Programs	2022-2023	2023-2024	2024-2025	2025-2026
Special Education	\$2,760,787	\$2,760,787	\$2,760,787	\$2,760,787
RMA - Ongoing Major Maintenance	\$1,504,838	\$1,760,389	\$1,760,389	\$1,760,389

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 comes from Adult Ed program resources. There was a one-time tenant improvement for the new building which was paid for out of the Adult Ed Fund. The program continues to grow. The projected Ending Fund Balance for 2022-23 is \$415,869. For 2023-24, we are estimating an Ending Fund Balance of \$653,769. The District will revise the budget as additional information is provided based on the final State Budget. We anticipate a moderate revenue increase for the Adult Education Block Grant in future years.

Cafeteria Fund

At this time, it is projected that the Cafeteria Fund will end 2022-23 with a deficit of <\$366,151> which will decrease the Fund Balance from \$1,601,195 to \$1,235,044. It is projected that the fund will continue to have a deficit in 2023-24 of <\$725,353> based on the Spend Down Plan approved by CDE that includes purchasing equipment and a refrigerated delivery truck. The 2023-24 Ending Fund Balance is estimated to be \$509,690. 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 estimated ending Fund Balance for 2022-22 is \$917,780. We anticipate completing certain projects within the fiscal year. If certain facility projects do not get completed in 2022-23, then those expenditures will be included as part of the 2023-24 Budget.

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 – Measurement Period) 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 estimated balance for 2022-23 is \$2,751,024 and growing slightly to \$2,786,024 in 2023-24 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 the 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 finalizing the project which provided student access in March 2022. Final detailed items are still pending. Ending Fund Balance for 2022-23 is projected to be \$1,536,555. The District has been transferring funds into Fund 210 in order to issue final warrants for the project.

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 estimated Ending Fund Balance for 2022-23 is \$619,123. It is projected that the 2023-24 Ending Fund Balance will be higher at \$692,123 as the District anticipates additional developer fees next year. Currently, 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 classroom improvement projects.

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. The District also received another \$1.7 million for Southwest High School Phase II Modernization Project in 2021-22. In 2022-23, the District received approx. \$8.2 million for the STEM Building that is considered modernization. Also, the District received approx. \$19.7 million for the new construction portion of the STEM Building. It is the District intent to continue to use these funds in meeting the capital needs of the District. All funds in the County School Facility Fund will be transferred to Fund 400 Special Reserve Fund for Capital Outlay Projects.

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. This Fund and 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 2022-23 is estimated to be \$35,385,296. A large part of this balance will be used in 2023-24 for the potential expenditures of the Aquatic Center facility and other facility improvements in the District.

Conclusion

Given all of the current information and conservative projections, the 2022-23 Estimated Actual and the 2023-24 Adopted Budget is presented in good order for a Positive Certification.

CENTRAL UNION HIGH SCHOOL DISTRICT

DATE: June 13, 2023
TO: Dr. David Farkas, Superintendent
FROM: Arnold Preciado, Assistant Superintendent – Business & Support Services
SUBJECT: **PUBLIC HEARING FOR THE CENTRAL UNION HIGH SCHOOL DISTRICT ADOPTED BUDGET – 2023-24**

PUBLIC HEARING

BACKGROUND:

The Board is required to hold a public hearing on the proposed Central Union High School District's Adopted 2023-24 Budget. Education Code § 42127 (a)(1) states that a public hearing must be conducted on the budget to be adopted for the subsequent fiscal year. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection.

Also, Education Code § 42127 (a)(2)(B) requires that beginning with budgets adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Attached to this notice is the information pertaining to the above required information as per Education Code § 42127 (a)(2)(B).

In addition, the governing board of a school district shall include the information required above in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools. This information shall be maintained and made available for public review.

Notices were posted at all school campuses, the District Office and in the IV Press on Monday, May 29, 2023, informing the public that the proposed budget was available for public viewing beginning June 8, 2023 from 8:00 a.m. to 5:00 p.m. at the Central Union High School District Office, 351 Ross Avenue, El Centro, CA 92243. Additionally, the ad provided the public with notice of the Public Hearing for June 13, 2023 at 6:00 p.m. at the Central Union High School District.

Budget may be viewed at the following link:

<https://www.cuhsd.net/Departments/Business--Support-Services/Facilities-Developer-Fees-Reports-Forms--Plans/index.html>

DISCUSSION/ALTERNATIVE/CONCERNS:

None.

FINANCIAL IMPLICATIONS:

ACTION REQUESTED:

It is requested that the Board of Trustees of the Central Union High School District hold the Public Hearing as required under Education Code § 42127.

ACTION: MOTION: _____ SECOND: _____
AYES: _____ NOES: _____
ABSTENTIONS: _____

CENTRAL UNION HIGH SCHOOL DISTRICT

District Information - SB 858

Education Code § 42127 (a)(2)(B) requires that beginning with the budget adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for the fiscal years identified in the budget.

Minimum Recommended Reserve Percentage	2022-23	2023-24	2024-25	2025-26
3%	\$2,946,712	\$2,777,186	\$2,381,281	\$2,422,064

- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.

Combined Assigned & Unassigned Ending Fund Balance in Excess of REU %	2022-23	2023-24	2024-25	2025-26
	\$8,991,661	\$3,722,443	\$5,386,640	\$7,145,366

- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Statement of Reasons

As stated as the title of this particular reserve, it is a “minimum” and it is also simply a “recommended” minimum of 3% for our District. In the following statements, the District will provide substantiating information as to why the reserves are at the levels as listed for 2022-23, 2023-24 and for future fiscal years 2024-25, and 2025-26 thereafter.

- The District’s Board Policy 3100 states “The Board recognizes that sound fiscal management is the foundation essential to support the ongoing operation of the district. In order to ensure that this foundation is sustained and that adequate cash resources are maintained, it is the Board’s goal to maintain a minimum General Fund Unassigned Ending Fund Balance of 16.7 percent of the annual General Fund Expenditures and other financing uses.” This Board Policy is the basis of having an Ending Fund Balance in excess of the minimum Reserve for Economic Uncertainty.

- The Board passed Resolution #02102015-08 on February 10, 2015 regarding SB 858 which stated many concerns as to the spending down of school district reserves to two times the minimum recommended reserve (6% for CUHSD) and the need for funds for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. which often required ongoing-cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves. In this resolution, the Board stated that the purpose of the reserves was for planned expenses/purchases such as major textbook adoptions, technology improvements/installation of wireless infrastructure, building maintenance projects and bus replacement needs.
- To have the necessary and required funds in order to maintain and keep our facilities in “Good Repair”. Education Code § 17002(d) (1) states that “Good repair” means that facilities are to be maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction. Until the school facility inspection and evaluation instrument is approved by the board, “good repair” means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. This includes the sustainability of facility improvements in meeting the Williams Act requirements. Southwest High School and Desert Oasis high school are nearing 25 years old and will require continued facility and operational improvements. Of major concern is the Central Union High School campus which has the oldest facilities of the District. Major repairs and possible facility improvements are necessary and will need to be addressed on this campus as well.
- A Facility Improvement and Capital Renewal Plan has been approved by the Board of Trustees which identifies specific facility improvements necessary for proper school operations. The amounts are provided as a guideline budget but may be underestimated in terms of costs depending on the specific project and the respective bids received. Maintaining the necessary funds in the reserve provides sustainability that the funds will be available for the scheduled projects to be complete.
- Based on the CUHSD’s GASB 75 Actuarial Report as of June 30, 2020, the report described the total amount of the actuarial liability for District-paid retiree benefits to be \$13,187,704. This represents the present value of all future benefits earned to date assuming that an employee earns retiree healthcare benefits ratably over his or her career. The Unfunded Accrued Liability portion of the actuarial liability is \$11,665,958. Basically, this is the amount that the District is liable for or has an obligation to pay if all of the earned retirement benefits were to occur today.
- Rating agencies like Fitch or Moody’s typically assess a district’s reserves in terms of adequacy and risk analysis. A lower reserve would potentially mean a higher interest rate percentage especially when the District has sold approximately \$30 million of General Obligation Bonds.

- The CUHSD is heavily dependent on State revenues and maintaining the necessary reserves will help to weather another major economic recession or downturn. The District's major revenue source comes from the State through the Local Control Funding Formula (LCFF). The District's LCFF funding is 97.57% of the 2021-22 Unrestricted General Fund. The District maintains these level of reserves to withstand State cuts and funding deferrals in order to continue operating educational programs. Again, District reserves kept the District solvent and helped to endure the following:

<p>2008-09: Great Recession Starts. Ongoing state funding for schools replaced with one-time stop gap measures that partially backfilled these cuts over the 2008-09 and 2009-10 budget years including federal stimulus funds (\$4.8 billion), increased funding deferrals (\$4.6 billion) and flexibility to transfer restricted reserves to unrestricted reserves (estimated \$2.2 billion). The increased deferrals were on top of funding deferrals that started in 2001-02, and continued to grow. In addition, statutory COLAs were suspended, a trend that continued until the 2013-14 budget.</p>
<p>2009-10: Deferrals, Budget Special Sessions, and Mid-Year Cut. Continued reliance on one-time funding, although most of these funds exhausted by end of year. State reaches highest level of K-12 funding deferrals at \$9.5 billion annually, virtually exhausting this budget option as an alternative to budget reductions. 2009-10 also included two special sessions to further deal with the ongoing budget shortfall, resulting in mid-year cuts to schools.</p>
<p>2010-11: Proposition 98 Suspension. The latest state budget in state history (Oct 7th) forces districts to operate for over 3 months without a state budget. Budget suspends the Proposition 98 guarantee, reducing school funding over \$4 billion.</p>
<p>2011-12: Proposition 98 Manipulations and Mid-Year Trigger Cuts. Budget Act balanced budget by assuming higher than projected General Fund revenues and proposed \$1.8 billion in K-12 education trigger cuts if higher-than-expected revenues did not materialize. A portion of the trigger cuts happened although the specifics of the reductions changed over the course of the year, changing the distribution of the cuts across districts.</p> <p>Budget also relied on manipulations of Proposition 98 guarantee by designating General Fund revenues for realignment, thereby excluding those revenues from the minimum guarantee calculation (resulted in \$2.1 billion reduction in K-14 funding).</p>
<p>2012-13: \$5.4 Billion in Trigger Cuts if Proposition 30 Failed. State adopts budget that included \$5.4 billion in trigger cuts for K-14 education if Proposition 30 did not pass. Fiscally conservative districts assumed that Prop 30 would fail in adopting their 2012-13 budgets because they would be unable to dramatically change their staffing decisions if the initiative failed over four months into the fiscal year. This proposal included further manipulations of the Proposition 98 minimum guarantee if trigger cuts were implemented to achieve this level of reduction without suspending the minimum guarantee.</p>
<p>2013-14: Local Control Funding Formula (LCFF) Changes Funding Distribution. State adopts the LCFF in June 2013 dramatically changing the distribution of resources across districts. Fiscal regulations governing these new dollars not available until January 2014. Actual apportionment amounts are not known until June 2014 in the last month of the budget year. Districts with fewer unduplicated pupils (low income students, English learners or foster youth) will see much slower revenue growth for many years.</p>
<p>2014-15: Continual CalSTRS and CalPERS Increases Scheduled over Next Seven Years. While 2014-15 brought a large infusion of new funding and the retirement of deferrals, the State also committed school districts to increased and growing California State Teachers' Retirement System (CalSTRS) contributions rates for the next seven years. District costs will increase \$3.7 billion over the next seven years. Districts will face these higher costs regardless of whether the annual budget provides enough new resources to cover those costs. Similarly, the California Public Employees' Retirement System (CalPERS) board made changes in its actuarial assumptions (reducing expected rate of return and increasing life expectancy) that will cause PERS rates to increase for the next seven years as well.</p>

- The benefits of having a higher than a “minimum” reserve are:
 - Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
 - Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings.
 - Protection against the volatility of State revenues. Prime example of the Covid-19 pandemic impact on the world economy and the drastic deferrals/cuts of State resources.
 - Protection against the volatility of property tax revenues
 - Avoid the cost of borrowing cash/Cash management
 - Protection to cover increases in fixed and statutory benefit costs including CalSTRS/CalPERS.
 - Financial flexibility to shift resources as priorities are set through the LCAP process
 - Planning for major projects such as information technology upgrades, deferred maintenance or other Board priority projects

- The District’s reserves are beyond the minimum recommended reserve since the minimum would only cover one-half month salary for all District personnel.

- **The reserves are to protect the District’s fiscal solvency and the continued operation of our educational program.**

LCFF

Central Union High (63115) - 22/23 Est. Act. & 23/24 July 1st	5/31/2023			
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$44,890,937	\$47,973,011	\$49,227,946	\$50,383,752
Grade Span Adjustment	1,168,572	1,245,742	1,281,156	1,308,517
Supplemental Grant	7,176,071	7,721,438	7,950,133	8,136,363
Concentration Grant	6,855,958	7,498,969	7,780,927	7,963,194
Add-ons: Targeted Instructional Improvement Block Grant	132,598	132,598	132,598	132,598
Add-ons: Home-to-School Transportation	210,945	228,285	237,279	245,085
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$60,435,081	\$64,800,043	\$66,610,039	\$68,169,509
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	60,435,081	64,800,043	66,610,039	68,169,509
LCFF Entitlement Per ADA	\$ 14,946	\$ 16,229	\$ 16,897	\$ 17,452
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 41,220,367	\$ 44,645,653	\$ 47,118,601	\$ 48,325,672
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 13,694,073	\$ 14,633,749	\$ 15,017,023	\$ 15,369,422
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 5,642,963	\$ 5,642,963	\$ 4,596,737	\$ 4,596,737
In-Lieu of Property Taxes (Object Code 8096)	(122,322)	(122,322)	(122,322)	(122,322)
<i>Property Taxes net of In-Lieu</i>	\$ 5,520,641	\$ 5,520,641	\$ 4,474,415	\$ 4,474,415
TOTAL FUNDING	60,435,081	64,800,043	66,610,039	68,169,509
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (13,694,073)	\$ (14,633,749)	\$ (15,017,023)	\$ (15,369,422)
EPA in Excess to LCFF Funding	\$ 13,694,073	\$ 14,633,749	\$ 15,017,023	\$ 15,369,422
Total LCFF Entitlement	60,435,081	64,800,043	66,610,039	68,169,509
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 13,694,073	\$ 14,633,749	\$ 15,017,023	\$ 15,369,422
EPA, Current Year (Object Code 8012)	\$ 13,694,073	\$ 14,633,749	\$ 15,017,023	\$ 15,369,422
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ 626,154.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 46,059,509	\$ 49,218,753	\$ 50,509,102	\$ 51,692,269
Supplemental and Concentration Grant funding in the LCAP year	\$ 14,032,029	\$ 15,220,407	\$ 15,731,060	\$ 16,099,557
Percentage to Increase or Improve Services	30.46%	30.92%	31.15%	31.14%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	4,093	4,093	4,093	4,093
COE Enrollment	67	67	67	67
Total Enrollment	4,160	4,160	4,160	4,160
Unduplicated Pupil Count	3,229	3,229	3,229	3,229
COE Unduplicated Pupil Count	45	45	45	45
Total Unduplicated Pupil Count	3,274	3,274	3,274	3,274
Rolling %, Supplemental Grant	77.9000%	78.4400%	78.7000%	78.7000%
Rolling %, Concentration Grant	77.9000%	78.4400%	78.7000%	78.7000%

General Fund (010)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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	60,435,081.00	0.00	60,435,081.00	64,800,043.00	0.00	64,800,043.00	7.2%
2) Federal Revenue		8100-8299	56,399.66	15,569,956.43	15,626,356.09	56,399.66	9,343,824.70	9,400,224.36	-39.8%
3) Other State Revenue		8300-8599	965,862.00	12,204,913.25	13,170,775.25	965,862.00	9,258,926.92	10,224,788.92	-22.4%
4) Other Local Revenue		8600-8799	820,622.69	3,205,061.39	4,025,684.08	353,000.00	1,800,804.30	2,153,804.30	-46.5%
5) TOTAL, REVENUES			62,277,965.35	30,979,931.07	93,257,896.42	66,175,304.66	20,403,555.92	86,578,860.58	-7.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	26,940,887.43	6,808,070.49	33,748,957.92	26,629,117.61	4,316,455.66	30,945,573.27	-8.3%
2) Classified Salaries		2000-2999	8,602,827.97	2,852,079.44	11,454,907.41	10,007,483.32	2,331,074.75	12,338,558.07	7.7%
3) Employee Benefits		3000-3999	12,860,222.87	6,120,208.18	18,980,431.05	13,066,050.25	5,441,804.46	18,507,854.71	-2.5%
4) Books and Supplies		4000-4999	2,567,451.12	7,831,277.60	10,398,728.72	3,949,079.32	8,255,776.45	12,204,855.77	17.4%
5) Services and Other Operating Expenditures		5000-5999	6,323,175.94	6,694,838.77	13,018,014.71	8,258,928.00	4,297,041.67	12,555,969.67	-3.5%
6) Capital Outlay		6000-6999	1,006,230.16	3,784,989.47	4,791,219.63	4,885,152.00	286,603.00	5,151,755.00	7.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,640,832.82	0.00	1,640,832.82	943,324.55	0.00	943,324.55	-42.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,236,908.98)	1,161,908.98	(75,000.00)	(608,994.23)	533,994.23	(75,000.00)	0.0%
9) TOTAL, EXPENDITURES			58,704,719.33	35,253,372.93	93,958,092.26	67,130,140.82	25,442,750.22	92,572,891.04	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,573,246.02	(4,273,441.86)	(700,195.84)	(954,836.16)	(5,039,194.30)	(5,994,030.46)	756.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	18,727.20	0.00	18,727.20	19,000.00	0.00	19,000.00	1.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,265,625.85)	4,265,625.85	0.00	(4,502,907.63)	4,502,907.63	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,246,898.65)	4,265,625.85	18,727.20	(4,483,907.63)	4,502,907.63	19,000.00	1.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(673,652.63)	(7,816.01)	(681,468.64)	(5,438,743.79)	(536,286.67)	(5,975,030.46)	776.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,612,025.74	5,384,326.79	17,996,352.53	11,938,373.11	5,376,510.78	17,314,883.89	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			12,612,025.74	5,384,326.79	17,996,352.53	11,938,373.11	5,376,510.78	17,314,883.89	-3.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,612,025.74	5,384,326.79	17,996,352.53	11,938,373.11	5,376,510.78	17,314,883.89	-3.8%
2) Ending Balance, June 30 (E + F1e)			11,938,373.11	5,376,510.78	17,314,883.89	6,499,629.32	4,840,224.11	11,339,853.43	-34.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	53,224.40	0.00	53,224.40	53,224.40	0.00	53,224.40	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,376,511.78	5,376,511.78	0.00	4,840,225.11	4,840,225.11	-10.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,810,148.71	0.00	11,810,148.71	6,371,404.92	0.00	6,371,404.92	-46.1%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	0.00	(1.00)	(1.00)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,875,444.54	9,430,249.37	20,305,693.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,862.36	0.00	8,862.36				
4) Due from Grantor Government		9290	(52,003.58)	(3,547,379.97)	(3,599,383.55)				
5) Due from Other Funds		9310	9,579.84	0.00	9,579.84				
6) Stores		9320	53,224.40	0.00	53,224.40				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

MYP

SSC School District and Charter School Financial Projection Dashboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI	5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23
Interest Rate for Ten-Year Treasuries	3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate ⁴	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴	25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵	0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶	\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	64,800,043.00	0.00%	64,800,043.00	2.79%	66,610,039.00
2. Federal Revenues	8100-8299	56,399.66	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	965,862.00	3.94%	1,003,916.96	3.29%	1,036,945.83
4. Other Local Revenues	8600-8799	353,000.00	3.94%	366,908.20	3.29%	378,979.48
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	19,000.00	0.00%	19,000.00	0.00%	19,000.00
c. Contributions	8980-8999	(4,502,907.63)	-6.73%	(4,200,000.00)	7.14%	(4,500,000.00)
6. Total (Sum lines A1 thru A5c)		61,691,397.03	0.48%	61,989,868.16	2.51%	63,544,964.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,629,117.61		26,985,947.79
b. Step & Column Adjustment				356,830.18		361,611.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,629,117.61	1.34%	26,985,947.79	1.34%	27,347,559.49
2. Classified Salaries						
a. Base Salaries				10,007,483.32		10,124,570.87
b. Step & Column Adjustment				117,087.55		118,457.48
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,007,483.32	1.17%	10,124,570.87	1.17%	10,243,028.35
3. Employee Benefits	3000-3999	13,066,050.25	2.21%	13,355,008.30	1.88%	13,605,638.64
4. Books and Supplies	4000-4999	3,949,079.32	-62.20%	1,492,841.52	2.64%	1,532,252.53
5. Services and Other Operating Expenditures	5000-5999	8,258,928.00	-59.35%	3,357,347.63	2.64%	3,445,981.60
6. Capital Outlay	6000-6999	4,885,152.00	3.02%	5,032,683.59	2.64%	5,165,546.44
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	943,324.55	4.12%	982,171.00	3.29%	1,014,442.42
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(608,994.23)	0.00%	(608,994.23)	0.00%	(608,994.23)
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		67,130,140.82	-9.55%	60,721,576.47	1.69%	61,745,455.24
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,438,743.79)		1,268,291.69		1,799,509.07

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,938,373.11		6,499,629.32		7,767,921.01
2. Ending Fund Balance (Sum lines C and D1)		6,499,629.32		7,767,921.01		9,567,430.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	128,224.40		128,224.40		128,224.40
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,371,404.92		7,639,696.61		9,439,205.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,499,629.32		7,767,921.01		9,567,430.08
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,371,404.92		7,639,696.61		9,439,205.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	6,602.28				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,378,007.20		7,639,696.61		9,439,205.68
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	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	0.00%	0.00
2. Federal Revenues	8100-8299	9,343,824.70	-65.49%	3,224,181.01	0.00%	3,224,181.01
3. Other State Revenues	8300-8599	9,258,926.92	-21.65%	7,254,125.86	3.29%	7,492,786.60
4. Other Local Revenues	8600-8799	1,800,804.30	0.00%	1,800,804.30	0.00%	1,800,804.30
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	4,502,907.63	-6.73%	4,200,000.00	7.14%	4,500,000.00
6. Total (Sum lines A1 thru A5c)		24,906,463.55	-33.84%	16,479,111.17	3.27%	17,017,771.91
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,316,455.66		4,374,296.17
b. Step & Column Adjustment				57,840.51		58,615.57
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,316,455.66	1.34%	4,374,296.17	1.34%	4,432,911.74
2. Classified Salaries						
a. Base Salaries				2,331,074.75		2,358,348.32
b. Step & Column Adjustment				27,273.57		27,592.68
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,331,074.75	1.17%	2,358,348.32	1.17%	2,385,941.00
3. Employee Benefits	3000-3999	5,441,804.46	1.86%	5,542,928.23	1.67%	5,635,301.02
4. Books and Supplies	4000-4999	8,255,776.45	-66.07%	2,801,021.15	2.64%	2,874,968.11
5. Services and Other Operating Expenditures	5000-5999	4,297,041.67	-30.09%	3,003,950.35	2.64%	3,083,254.64
6. Capital Outlay	6000-6999	266,603.00	-48.21%	138,085.95	2.64%	141,731.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	533,994.23	-18.38%	435,829.75	0.02%	435,928.75
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,442,750.22	-26.68%	18,654,459.92	1.80%	18,990,036.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(536,286.67)		(2,175,348.75)		(1,972,264.77)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,376,510.78		4,840,224.11		2,664,875.36
2. Ending Fund Balance (Sum lines C and D1)		4,840,224.11		2,664,875.36		692,610.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,840,225.11		2,664,875.36		692,610.60
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	(1.00)		0.00		(.01)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,840,224.11		2,664,875.36		692,610.59
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.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	64,800,043.00	0.00%	64,800,043.00	2.79%	66,610,039.00
2. Federal Revenues	8100-8299	9,400,224.36	-65.70%	3,224,181.01	0.00%	3,224,181.01
3. Other State Revenues	8300-8599	10,224,788.92	-19.24%	8,258,042.82	3.29%	8,529,732.43
4. Other Local Revenues	8600-8799	2,153,804.30	0.65%	2,167,712.50	0.56%	2,179,783.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	19,000.00	0.00%	19,000.00	0.00%	19,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		86,597,860.58	-9.39%	78,468,979.33	2.67%	80,562,736.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,945,573.27		31,360,243.96
b. Step & Column Adjustment				414,670.69		420,227.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,945,573.27	1.34%	31,360,243.96	1.34%	31,780,471.23
2. Classified Salaries						
a. Base Salaries				12,338,558.07		12,482,919.19
b. Step & Column Adjustment				144,361.12		146,050.16
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	12,338,558.07	1.17%	12,482,919.19	1.17%	12,628,969.35
3. Employee Benefits	3000-3999	18,507,854.71	2.11%	18,897,936.53	1.82%	19,240,939.66
4. Books and Supplies	4000-4999	12,204,855.77	-64.82%	4,293,862.67	2.64%	4,407,220.64
5. Services and Other Operating Expenditures	5000-5999	12,555,969.67	-49.34%	6,361,297.98	2.64%	6,529,236.24
6. Capital Outlay	6000-6999	5,151,755.00	0.37%	5,170,769.54	2.64%	5,307,277.86
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	943,324.55	4.12%	982,171.00	3.29%	1,014,442.42
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,000.00)	130.89%	(173,164.48)	-0.06%	(173,065.48)
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)		92,572,891.04	-14.26%	79,376,036.39	1.71%	80,735,491.92
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,975,030.46)		(907,057.06)		(172,755.70)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,314,883.89		11,339,853.43		10,432,796.37
2. Ending Fund Balance (Sum lines C and D1)		11,339,853.43		10,432,796.37		10,260,040.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	128,224.40		128,224.40		128,224.40
b. Restricted	9740	4,840,225.11		2,664,875.36		692,610.60
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,371,404.92		7,639,696.61		9,439,205.68
2. Unassigned/Unappropriated	9790	(1.00)		0.00		(.01)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,339,853.43		10,432,796.37		10,260,040.67
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,371,404.92		7,639,696.61		9,439,205.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		0.00		(.01)
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	6,602.28		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,378,006.20		7,639,696.61		9,439,205.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.89%		9.62%		11.69%
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	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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): <hr/>						
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) 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)						
		0.00		0.00		0.00
		3,999.79		3,999.79		3,999.79
		92,572,891.04		79,376,036.39		80,735,491.92
		0.00		0.00		0.00
		92,572,891.04		79,376,036.39		80,735,491.92
		3.00%		3.00%		3.00%
		2,777,186.73		2,381,281.09		2,422,064.76
		0.00		0.00		0.00
		2,777,186.73		2,381,281.09		2,422,064.76
		YES		YES		YES

**Adult Education
Fund
110**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	151,120.00	164,948.25	9.2%
3) Other State Revenue		8300-8599	850,758.00	1,192,431.97	40.2%
4) Other Local Revenue		8600-8799	27,420.08	298,077.13	987.1%
5) TOTAL, REVENUES			1,029,298.08	1,655,457.35	60.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	398,025.70	366,259.44	-8.0%
2) Classified Salaries		2000-2999	239,618.57	179,135.14	-25.2%
3) Employee Benefits		3000-3999	276,943.43	232,196.36	-16.2%
4) Books and Supplies		4000-4999	55,733.56	396,265.72	611.0%
5) Services and Other Operating Expenditures		5000-5999	28,910.00	48,000.00	66.0%
6) Capital Outlay		6000-6999	164,180.00	195,700.00	19.2%
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			1,163,411.26	1,417,556.66	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,113.18)	237,900.69	-277.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,113.18)	237,900.69	-277.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,981.76	415,868.58	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,981.76	415,868.58	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,981.76	415,868.58	-24.4%
2) Ending Balance, June 30 (E + F1e)			415,868.58	653,769.27	57.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	400,729.51	550,767.99	37.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	15,139.07	103,001.28	580.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	148,710.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	(82,034.33)		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			66,676.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,292.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,292.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			58,383.52		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	151,120.00	164,948.25	9.2%
TOTAL, FEDERAL REVENUE			151,120.00	164,948.25	9.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	807,652.00	807,652.00	0.0%
All Other State Revenue	All Other	8590	43,106.00	384,779.97	792.6%
TOTAL, OTHER STATE REVENUE			850,758.00	1,192,431.97	40.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,500.00	5,800.00	5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,920.08	292,277.13	1,233.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,420.08	298,077.13	987.1%
TOTAL, REVENUES			1,029,298.08	1,655,457.35	60.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	221,713.56	233,790.00	5.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	176,312.14	132,469.44	-24.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Cafeteria Fund

130

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,103,000.00	1,675,000.00	-20.4%
3) Other State Revenue		8300-8599	550,000.00	546,000.00	-0.7%
4) Other Local Revenue		8600-8799	361,500.00	392,000.00	8.4%
5) TOTAL, REVENUES			3,014,500.00	2,613,000.00	-13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,278,210.63	1,317,208.63	3.1%
3) Employee Benefits		3000-3999	529,240.29	544,644.77	2.9%
4) Books and Supplies		4000-4999	1,260,300.00	1,340,000.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	40,200.00	49,500.00	23.1%
6) Capital Outlay		6000-6999	197,700.00	12,000.00	-93.9%
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	75,000.00	75,000.00	0.0%
9) TOTAL, EXPENDITURES			3,380,650.92	3,338,353.40	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(366,150.92)	(725,353.40)	98.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(366,150.92)	(725,353.40)	98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,601,194.56	1,235,043.64	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,601,194.56	1,235,043.64	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,601,194.56	1,235,043.64	-22.9%
2) Ending Balance, June 30 (E + F1e)			1,235,043.64	509,690.24	-58.7%
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	1,171,184.05	509,690.24	-56.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,058,805.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	45,451.30		
6) Stores		9320	63,859.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,168,116.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,206.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(232.21)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,974.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,154,142.26		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,103,000.00	1,675,000.00	-20.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,103,000.00	1,675,000.00	-20.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	550,000.00	546,000.00	-0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			550,000.00	546,000.00	-0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	25,000.00	New
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	346,500.00	352,000.00	1.6%
TOTAL, OTHER LOCAL REVENUE			361,500.00	392,000.00	8.4%
TOTAL, REVENUES			3,014,500.00	2,613,000.00	-13.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	548,232.35	518,534.37	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	302,092.56	295,297.92	-2.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	427,885.72	503,376.34	17.6%
TOTAL, CLASSIFIED SALARIES			1,278,210.63	1,317,208.63	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	285,955.89	304,715.88	6.6%
OASDI/Medicare/Alternative		3301-3302	96,586.17	99,725.70	3.3%
Health and Welfare Benefits		3401-3402	104,008.56	107,640.00	3.5%
Unemployment Insurance		3501-3502	6,320.31	651.79	-89.7%
Workers' Compensation		3601-3602	28,758.50	25,510.35	-11.3%

**Deferred
Maintenance Fund
140**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	80,800.00	30,000.00	-62.9%
5) TOTAL, REVENUES			80,800.00	30,000.00	-62.9%
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	8,200.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	892,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	903,258.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,803,458.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,722,658.00)	30,000.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,722,658.00)	30,000.00	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,640,437.57	917,779.57	-65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,640,437.57	917,779.57	-65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,640,437.57	917,779.57	-65.2%
2) Ending Balance, June 30 (E + F1e)			917,779.57	947,779.57	3.3%
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		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		9790	917,779.57	947,779.57	3.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,731,115.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	147,007.29		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,878,123.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,878,123.26		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	27,000.00	30,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,800.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,800.00	30,000.00	-62.9%
TOTAL, REVENUES			80,800.00	30,000.00	-62.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	8,200.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,200.00	0.00	-100.0%

**Special Reserve for
Postemployment
Benefits
200**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			35,000.00	35,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,000.00	35,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,716,023.94	2,751,023.94	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,716,023.94	2,751,023.94	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,716,023.94	2,751,023.94	1.3%
2) Ending Balance, June 30 (E + F1e)			2,751,023.94	2,786,023.94	1.3%
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		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		9790	2,751,023.94	2,786,023.94	1.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,806,856.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,806,856.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,806,856.85		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Building Fund

210

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	4,500.00	5,000.00	11.1%
5) TOTAL, REVENUES			4,500.00	5,000.00	11.1%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	5,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	5,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,536,555.16	1,536,555.16	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,536,555.16	1,536,555.16	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,536,555.16	1,536,555.16	0.0%
2) Ending Balance, June 30 (E + F1e)			1,536,555.16	1,541,555.16	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		9740	1,536,555.16	1,541,555.16	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	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,226.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
9150			0.00		
3) Accounts Receivable					
9200			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			33,226.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			33,226.24		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,500.00	5,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	5,000.00	11.1%
TOTAL, REVENUES			4,500.00	5,000.00	11.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

**Capital Facilities
Fund
250**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	78,000.00	73,000.00	-6.4%
5) TOTAL, REVENUES			78,000.00	73,000.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,000.00	0.00	-100.0%
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			86,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,000.00)	73,000.00	-1,012.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,000.00)	73,000.00	-1,012.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,123.38	619,123.38	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,123.38	619,123.38	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,123.38	619,123.38	-1.3%
2) Ending Balance, June 30 (E + F1e)			619,123.38	692,123.38	11.8%
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	619,123.38	692,123.38	11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	732,458.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,618.13		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			734,076.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,056.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,812.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,868.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			723,208.13		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	70,000.00	65,000.00	-7.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,000.00	73,000.00	-6.4%
TOTAL, REVENUES			78,000.00	73,000.00	-6.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

**County School
Facilities Fund
350**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	27,981,235.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	102,084.63	0.00	-100.0%
5) TOTAL, REVENUES			28,083,319.63	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)			28,083,319.63	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	29,769,551.99	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			(29,769,551.99)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,686,232.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,730,632.69	44,400.33	-97.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,730,632.69	44,400.33	-97.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,730,632.69	44,400.33	-97.4%
2) Ending Balance, June 30 (E + F1e)			44,400.33	44,400.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3.91	3.91	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	44,396.42	44,396.42	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,812,475.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,812,475.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			19,812,475.51		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	27,981,235.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,981,235.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	65,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	37,084.63	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,084.63	0.00	-100.0%
TOTAL, REVENUES			28,083,319.63	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

**Special Reserve
Fund for Capital
Outlay Projects
400**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	104,000.00	106,500.00	2.4%
5) TOTAL, REVENUES			104,000.00	106,500.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	874,290.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			890,290.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(786,290.00)	106,500.00	-113.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,769,551.99	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,777,551.99	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,991,261.99	106,500.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,394,033.98	35,385,295.97	453.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,394,033.98	35,385,295.97	453.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,394,033.98	35,385,295.97	453.4%
2) Ending Balance, June 30 (E + F1e)			35,385,295.97	35,491,795.97	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		9740	33,449,725.48	33,526,225.48	0.2%
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	1,935,570.49	1,965,570.49	1.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,657,049.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,657,049.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,453.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,453.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			15,653,596.50		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	104,000.00	106,500.00	2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,000.00	106,500.00	2.4%
TOTAL, REVENUES			104,000.00	106,500.00	2.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%