

**Central Union High
School District**

**2023-2024
Revised Budget**

**2022-2023
Unaudited Actuals**

Central Union High School District

UNAUDITED ACTUALS 2022-2023

SEPTEMBER REVISE BUDGET 2023-2024

September 12, 2023

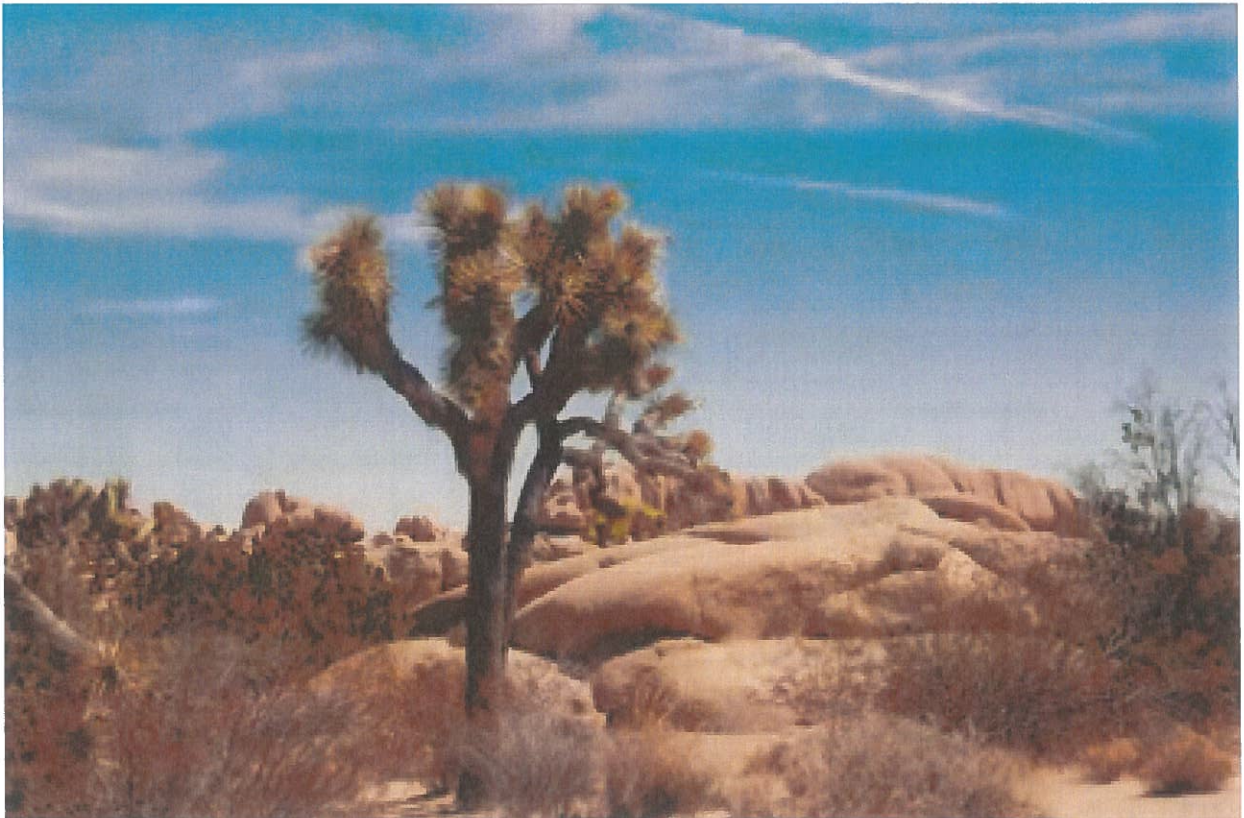


Unaudited Actuals and September Revise Budget Overview

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

This report includes three major pieces:

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



State Information

Governor Gavin Newsom's January State Budget included a projected deficit of \$22.5 billion. His May Revise Budget for 2023-24 showed a State budget deficit of upwards of \$31.5 billion. This was based on the significant reductions in the "Big Three" tax revenues as compared to the 2022-23 Enacted State Budget. For the 2023-24 Enacted Budget, revenues had softened which included postponement of personal income tax and corporate tax returns estimated to be \$42 billion expected to come in October.

As compared to 2022-23, it is estimated that Personal Income Tax will be 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

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. For Proposition 98 (Education Funding), the State is deficit spending in 2023-24 and using prior-year one-time funds to address the education revenue shortfall.

Although the State is deficit spending, the Governor only cut \$2.3 billion across several programs in order to address the revenue shortfall. The Enacted Budget included cutting \$200 million from the Art, Music and Instructional Materials Discretionary Block Grant and \$1.1 billion from the Learning Recovery Emergency Block Grant, \$750 million from LEA School Bus Replacement Grants and \$250 million from the Zero-emission School Bus Infrastructure Grant. These programs are considered to be one-time funded programs. Currently, it is estimated that the State will have a reserve of \$22.3 billion at the end of 2023-24. In addition, the Proposition 98 Reserve is estimated to be \$10.8 billion.

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 was 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 was 6.56% and the 2023-24 COLA is currently stated at 8.22%. The State is supporting the funding of the 8.22% COLA by using \$1.6 billion in one-time General Fund revenues.

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.

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 increasing to 26.68% in 2023-24.

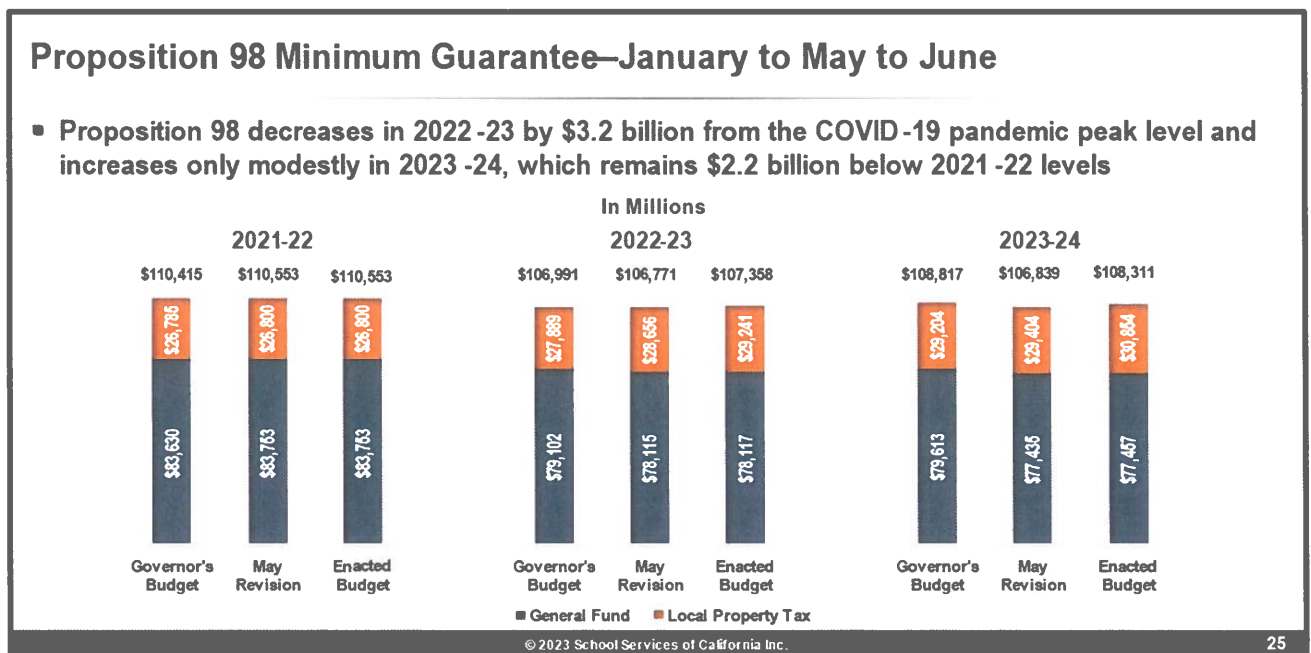
During Governor Brown's tenure, he established a "Rainy Day Fund" – Budget Stabilization Account (BSA) in order to hedge off future economic downturns in the State's economy. In 2020-21, the State drew down \$7.8 billion of the \$16.1 billion in the fund. This was the first time a withdrawal was made 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.

Going back to the 2021-20 Budget Act, the cost-of-living adjustment (COLA) increased the funding 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% and 8.2% is stated for 2023-24.

The chart on the next page provides a comparison and the changes in State funding for Prop. 98 between Governor's January, May and June for the current and last two years.



Purpose of Supplemental & Concentration Funding Under the LCFF

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% for 2023-24. The total funding of Supplemental and Concentration Grant dollars for 2021-22 was \$12.1 million. As a comparison, the District received approximately \$14.0 million in S&C dollars for 2022-23 and is anticipating \$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*	\$46,065,204	\$49,264,362
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$14,033,765	\$15,234,511
Estimated Total LCFF Funding	\$60,098,969	\$64,498,873
Percentage to Increase or Improve Services	30.47%	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. The enrollment for 2022-23 was actually 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 in 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 **96.8%** 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 +/- **\$650,000**.

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

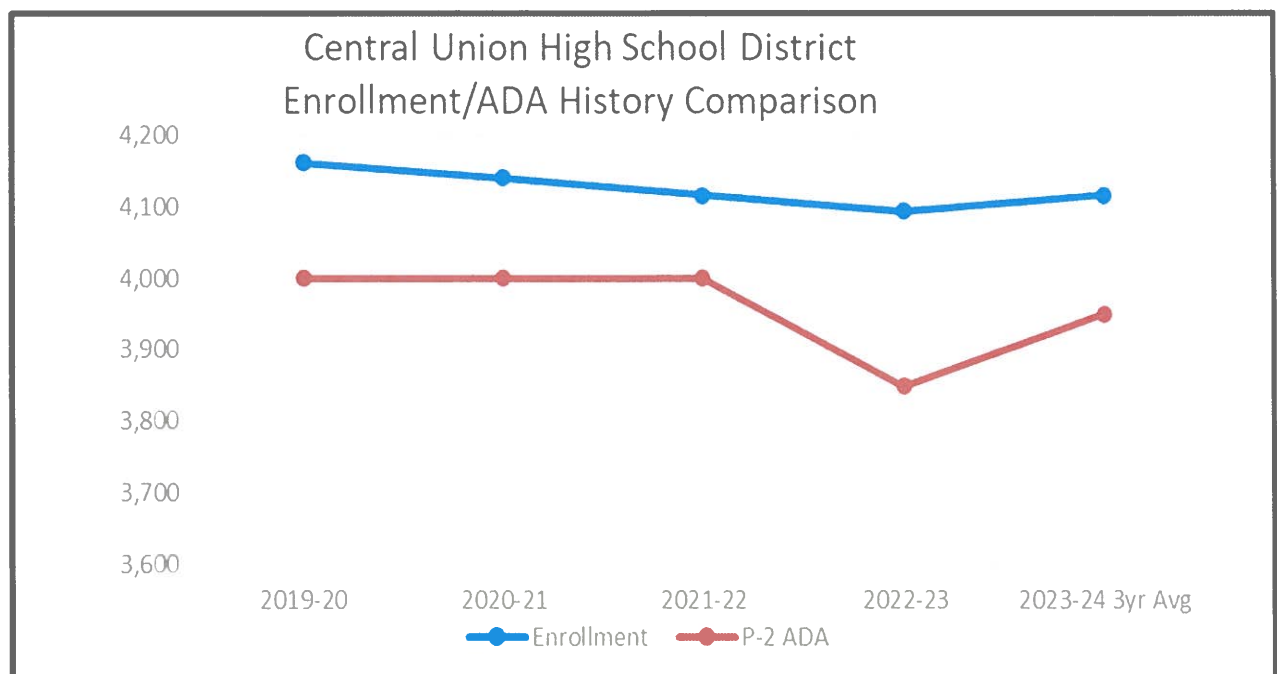


Table 2 below provides the District’s ADA-to –Enrollment history. As noted for 2023-24, the District will greatly benefit from the proposed three-year average which will essentially bring the ADA back up to nearly the 3,999.79 established in 2019-20. Instead of having an ADA drop of 152 as listed for 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 Unaudited Actuals to the 2023-24 September Revise Budget)

The following chart is a comparison of the 2022-23 Unaudited Actuals to the 2023-24 September Revise 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 Unaudited Actuals Comparison with 2023-24 September Revise Budget

Unrestricted 2022-23 EUnaucited Actuals compared to 2023-24 Sept. Budget	2022-23 Unaudited Actuals	2023-24 September Budget	Variance	Reason Variance or Change
Beginning Balance	12,612,026	13,744,726	1,132,700	
Revenues:				
LCFF Sources	60,408,666	65,692,724	5,284,058	Increase due to the COLA adjustment of 8.22%
Federal Revenues	76,808	56,400	(20,408)	Adj. to projected level of Fed. MAA funds
State Revenues	1,938,173	1,775,050	(163,123)	Adj. to the budgeted Lottery funds
Local Revenues	1,478,968	353,600	(1,125,368)	Decrease due to one-time Paving Grant in 2022-23 and Fair Mrk Value Cash Entry
Total Revenues	63,902,616	67,877,774	3,975,158	
Expenditures:				
Certificated Salaries	26,302,561	26,514,361	211,800	Slight increase in budgeted Certificated Salaries due to step/column cross-overs.
Classified Salaries	8,500,761	9,467,011	966,250	Increased Budgeted Classified Salaries based on proposed LCAP Plan. (i.e.Support Serv., Attd Specialist, Comm. Liason)
Employee Benefits	12,348,032	12,787,735	439,703	Based on salaries. STRS cost % is at 19.10%. PERS % is going from 25.37% to 27.00%.
Books & Supplies	2,294,962	4,078,603	1,783,641	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.	6,801,075	8,363,710	1,562,635	Increased due to Budgeted LCAP.
Capital Outlay	1,000,661	5,105,152	4,104,491	The budget increased based on projected expenditures for Central Library Mod. and CTE Fac. Improv. (Telemed) LCAP.
Other Outgo (Excluding Transfers of Indire	1,040,519	943,325	(97,195)	Decreased outgo due to reduction of Trans between Agencies.
Other Outgo (Transfers of Indirect)	(539,240)	(634,612)	(95,372)	Current projected increase in Indirect Costs Transfers. Will review at 1st Interim Budget
Other Financial Sources	(105,789)	(19,000)	86,789	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 \$19K is from the Verizon Tower. Current budgeted contributions are projected to slightly decrease. Contribution is to cover estimated costs in Title I, Special Education, and Routine Restricted
Contributions of Restricted Programs	5,126,374	5,029,600	(96,774)	Maintenance.
Total Expenditures	62,769,915	71,635,885	8,865,970	
Net Change	1,132,700	(3,758,111)	(4,890,812)	
Ending Balance	13,744,726	9,986,615		

2022-23 Unaudited Actuals Comparison with 2023-24 September Revise Budget

Restricted 2022-23 Unaudited Actuals compared to 2023-24 September Budget	2022-23 Unaudited Actuals	2023-24 September Budget	Variance	Reason for the Variance or Change
Beginning Balance	5,384,327	15,043,032	9,658,706	
Revenues:				
LCFF Sources	0	0	0	The LCFF is Unrestricted Funding. Would not be reported here.
Federal Revenues	8,114,649	8,752,746	638,097	Increase in budgeted revenue due to funding levels in Teacher Quality, Title III ESSER/GEER funds. Unspent or Deferred Revenue is accounted at the limit that expenditures are budgeted.
State Revenues	13,648,338	6,694,307	(6,954,031)	Budgeted revenue is less due to the Learning Recov. Emg. Blck. Grant. Received in 2022-23.
Local Revenues	2,440,681	1,713,069	(727,612)	Currently a decrease to budget based on Strong Workforce and Redevelopment Agency revenue. Will adjust for Revise Budget
Total Revenues	24,203,667	17,160,122	(7,043,546)	
Expenditures:				
Certificated Salaries	5,265,779	4,518,258	(747,521)	Reduction due to extra period/stipends adjustments in Title I, CTE, ESSER, ELO. ESSER 5% Sal Increase in 2022-23
Classified Salaries	2,648,088	2,458,285	(189,803)	Decrease in budgeted Classified Salaries based on ELO classified instructional staffing. ESSER 5% Pay Based on salaries. STRS cost % is at 19.10%. PERS % is going from 25.37% to 27.00%. Benefits correlate w/ Salaries
Employee Benefits	5,314,409	5,169,153	(145,256)	Increase in budgeted expenditures for ESSER/GEER. Receiving
Books & Supplies	2,164,075	4,650,323	2,486,248	ART/Music/Inst'l Mat Grant.
Services & Operating Exp.	2,110,780	2,499,653	388,873	Increased due to the spending ESSER III, Learning Loss, ELO, SWF. Will review and adjust @ Revise if needed
Capital Outlay	1,717,522	3,883,324	2,165,802	Shifted expenditures for Capital Exp. From 2022-23 to 2023-24 @ Revise. Projects include shade structures, Warehouse II and Security Station @ SHS.
Other Outgo (Excluding Transfers of Indirect)	3,425	0	(3,425)	New GASB Accounting -Tracking Leases. Will adj. @ 1st Interim
Other Outgo (Transfers of Indirect)	447,258	559,612	112,354	Projected Indirect Cost transfer based on increase program expenditures
Other Financial Sources			0	Current budgeted contributions are projected to slightly decrease. Contribution is to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
Contributions to Restricted Programs	(5,126,374)	(5,029,600)	96,774	
Total Expenditures	14,544,962	18,709,008	4,164,046	
Net Change	9,658,706	(1,548,886)	(11,207,592)	
Ending Balance	15,043,032	13,494,146		

For 2022-23, the Net Increase (Decrease) in the combined Unrestricted/Restricted Fund Balance is approximately \$9,954,482. Of this amount, \$6.9 million is due to the receipt of the Learning Recovery Emergency Block Grant which is anticipated to be spent in 2023-24. The LCAP will have a large amount of unspent Supplemental & Concentration funds from 2022-23 going into 2023-24. The District, after closing the financial books, has finalized the actual expenditures for LCAP and determined the carryover amount which is included in the September 2023-24 Budget.

Below is the established carry-over for Supplemental & Concentration in the 2023-24 LCAP and the proposed Goal/Action on where these funds will continue to increase and improve services for students.

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

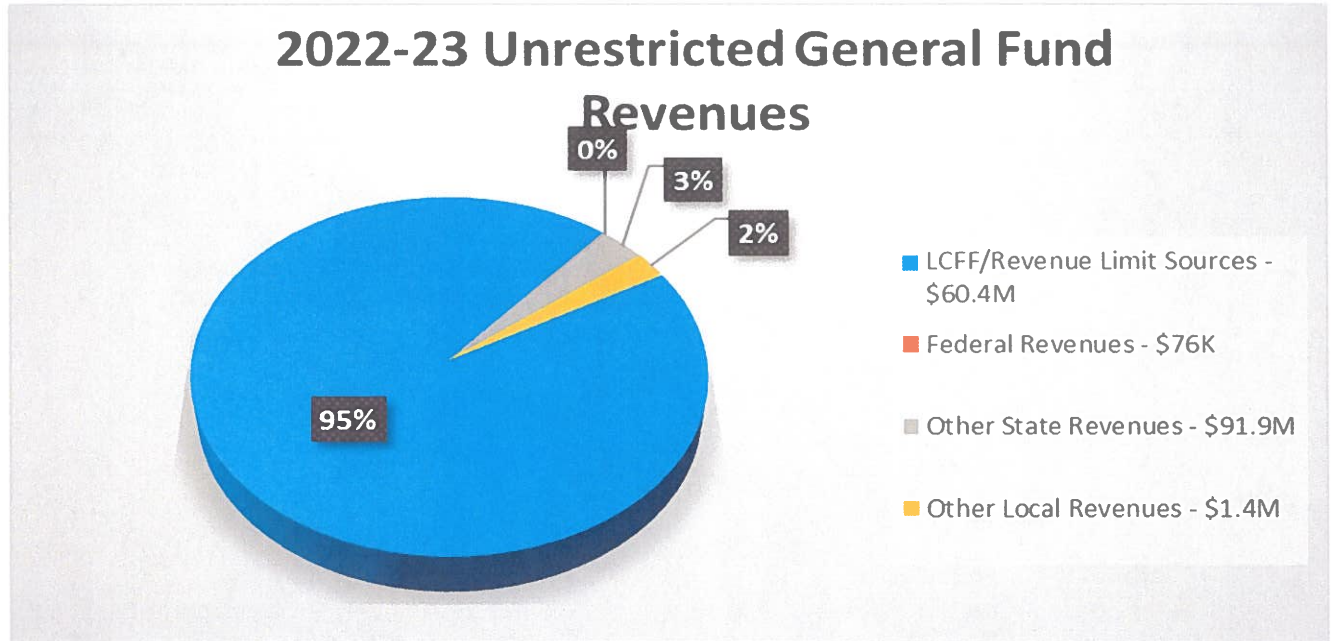
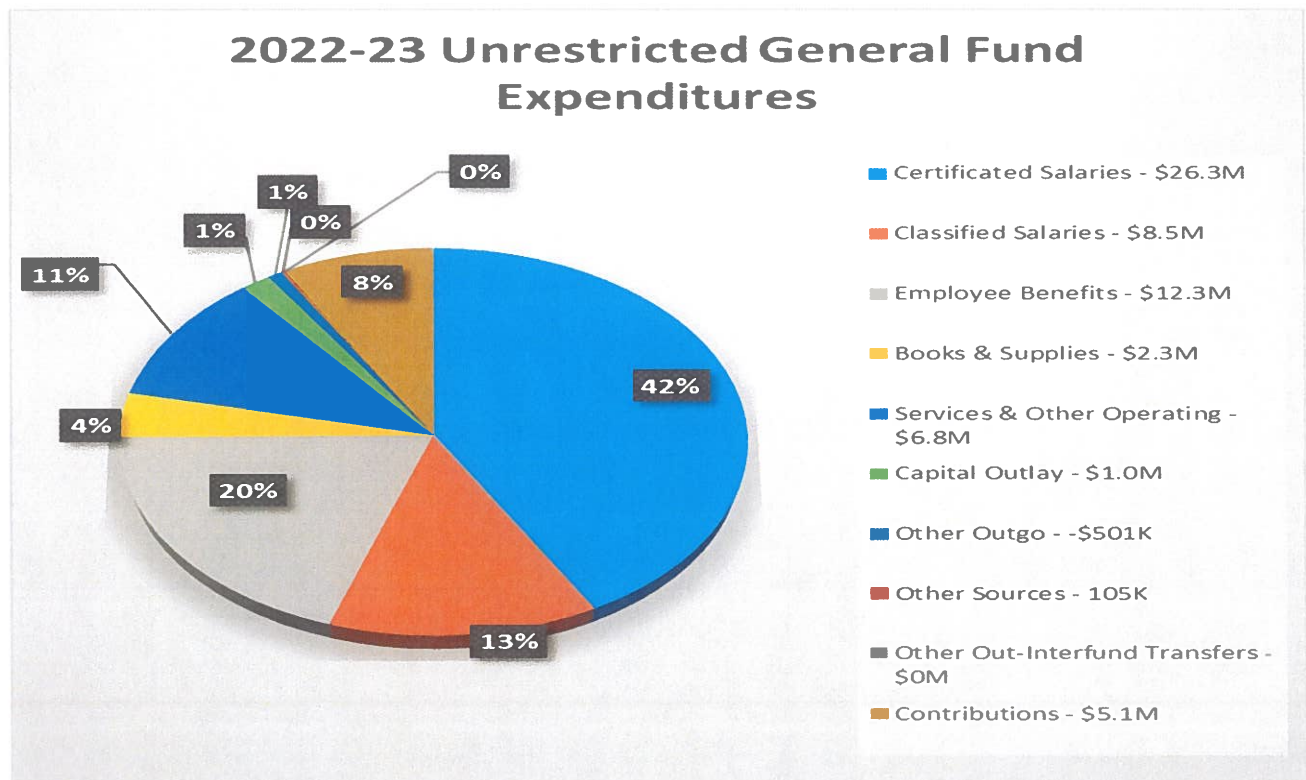


Table 3B



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

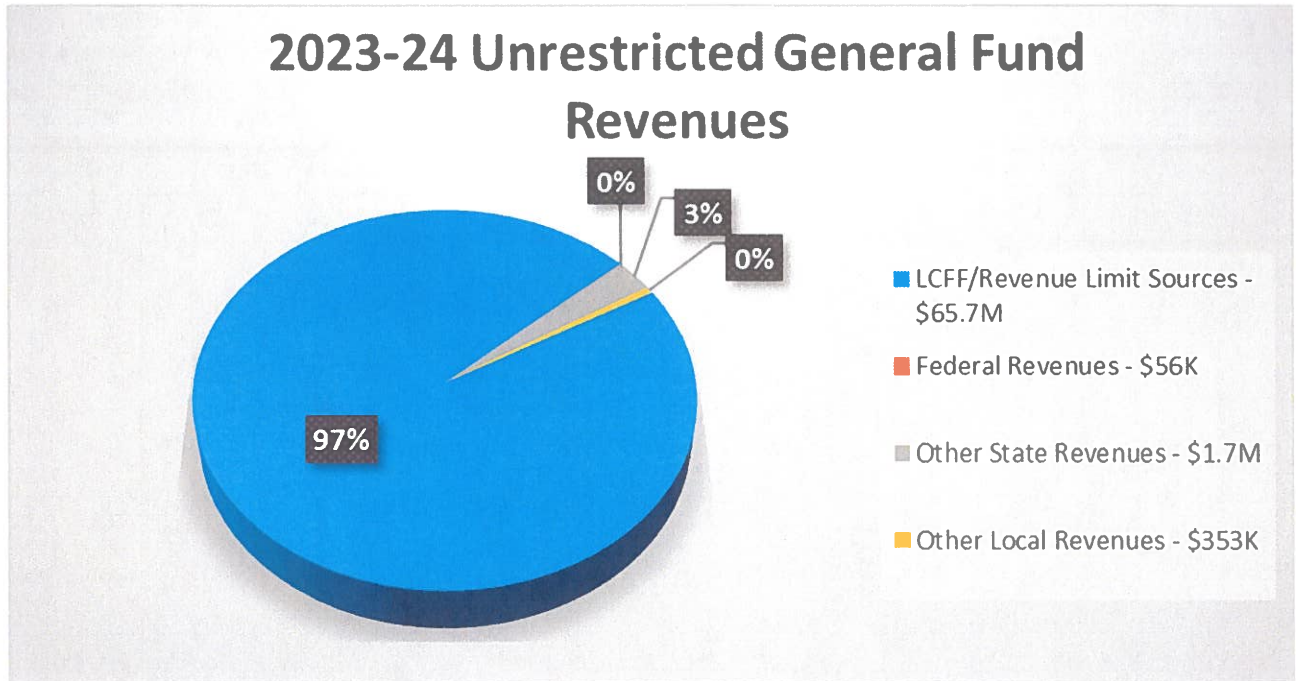
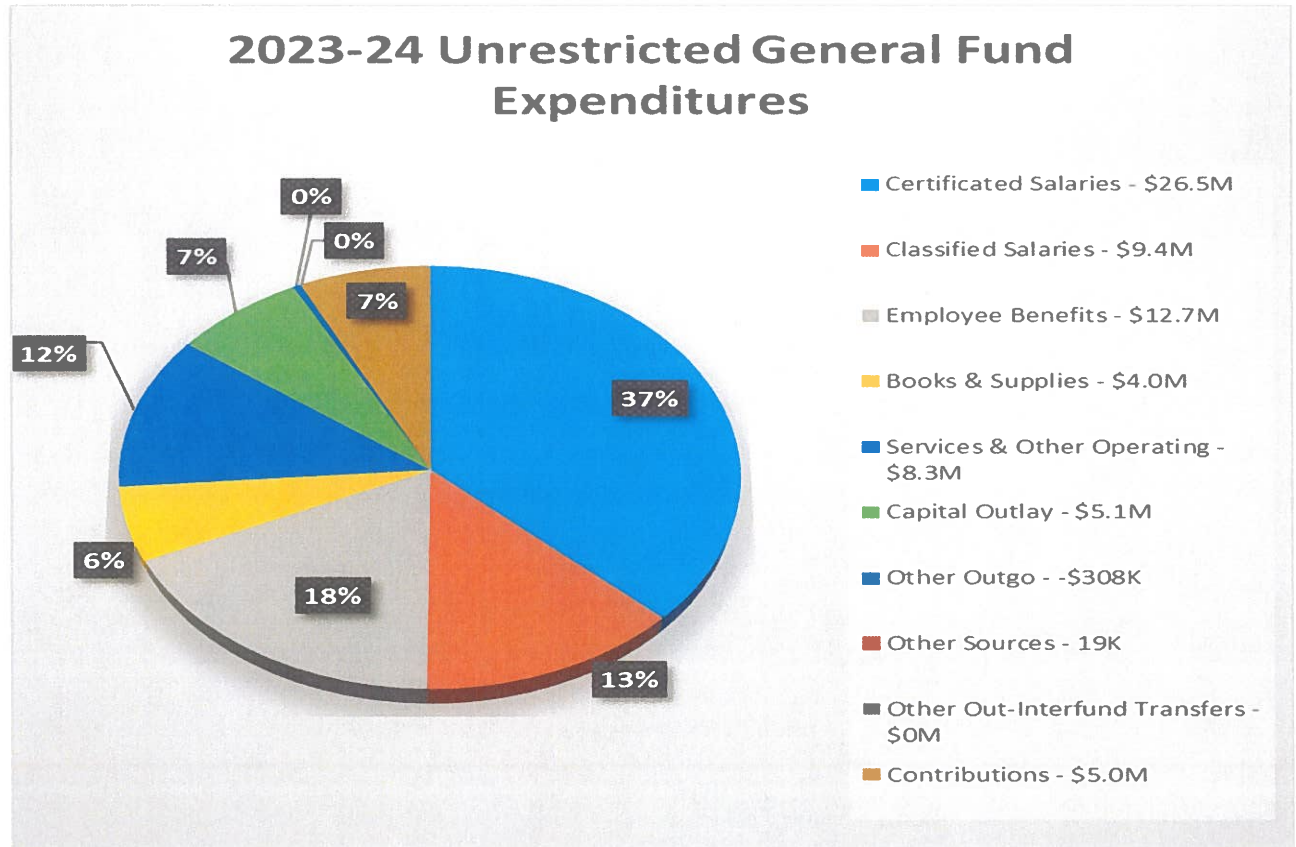


Table 4 B



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 support 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 2023-24, the large amount of the ESSER III funds will be budget to be spent. A large part of these funds are for capital improvement to improve social distancing and health & safety.

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 2022-23 budget and beyond. The current CalSTRS’s employer rate for 2023-24 is still 19.10%.

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. The impact of these increased costs is shocking and has a direct and significant impact on the budget which will continue through at least 2026-27.

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

El Centro Secondary Teachers Association (ECSTA)

The El 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 El 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 are included in the 2022-23 Unaudited Actuals 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.

The District and ECSTA have Sunshined its respective proposal but have not begun the negotiations process.

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.

The District and ECSTA have Sunshined its respective proposal but have not begun the negotiations process.

Reserves

For 2022-23, the District has closed its books and is reporting an increase to the Unrestricted General Fund reserves of \$295,776. We are, thought, projecting a high deficit of <\$3,758,111> 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, we intend 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 is currently not planning a transfer, improvement projects will continued using ESSER III and LCAP dollars in 2023-24 in order to improve facilities.

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 or future recessions. Current cash conditions are good especially after the 2023-24 Enacted Budget. 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 2023-2024 and beyond.

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 Ending Fund Balance for 2022-23 is \$703,744. For 2023-24, we are estimating an Ending Fund Balance to be \$873,752. The District will revise the budget as additional information is provided during the course of the year. We anticipate a moderate revenue increase for the Adult Education Block Grant in future years.

Cafeteria Fund

The Cafeteria Fund will end 2022-23 with a surplus of \$298,429 which will increase the Fund Balance \$1,899,623. It is projected that the fund will have a deficit in 2023-24 of <\$1,013,663> 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 \$885,961. Based on a prior review from the California Department Education, we are to spend down our Cafeteria Balance as per the approved spending plan. The District is required to have no more than three (3) months' worth of expenditures in the reserve.

Deferred Maintenance Fund

Beginning in 2013-14, the funding to support projects through the Deferred Maintenance Program was rolled into the LCFF. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. In 2015-16, the Board of Trustees approved the Southwest High School Modernization Project with a price tag of close to \$3.0 million. Over time, other major projects have been funded through the Deferred Maintenance Program with continued support from the General Fund. The process of establishing the projects and funding is done through the Board approved Facility Improvement and Capital Renewal Plan. The District transferred \$685,000 in 2019-20 to cover the facility improvement projects approved for this particular year.

The Ending Fund Balance for 2022-22 is \$1,914,419. We anticipate completing certain projects within the 2023-24 fiscal year. If certain facility projects do not get completed in 2023-24, then those expenditures will be included as part of the 2024-25 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 balance for 2022-23 is \$2,828,172 and projected to grow slightly to \$2,863,172 in 2023-24 because of 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 Project was finalized in terms of providing student access in March, 2022. The STEM Building Project has been completed with very minor items still pending. Ending Fund Balance for 2022-23 is \$2,163.00.

Capital Facilities Fund – Developer Fees

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The Ending Fund Balance for 2022-23 is \$836,025. It is projected that the 2023-24 Ending Fund Balance will be higher at \$903,626 as the District anticipates additional developer fees during this 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 in 2022-23. It is the District intent to continue to use these funds to meet 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 \$35,076,392. A large part of this balance will be used in 2023-24 for the potential expenditures of the Aquatic Center facility and other high priority facility improvements/projects in the District.

Conclusion

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

LCFF

COUNTY OFFICE FUNDS TRANSFER : Central Union High (63115) - 22/23 Unaudited Actuals

LCFF ENTITLEMENT CALCULATION																																																																																																																																			
COLA & Augmentation					Unduplicated Pupil Percentage																																																																																																																														
13.26%					77.90%																																																																																																																														
2022-23					2023-24																																																																																																																														
Calculation Factors		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total																																																																																																																						
Grades TK-3	-	9,166	953	1,577	1,506	-	13,201.75	-	9,919	1,032	1,718	1,668	14,337.48																																																																																																																						
Grades 4-6	-	9,304	1,450	1,385	1,385	-	12,138.46	-	10,069	1,580	1,534	1,534	13,182.73																																																																																																																						
Grades 7-8	-	9,580	1,493	1,426	1,426	-	12,498.54	-	10,367	1,626	1,580	1,580	13,572.89																																																																																																																						
Grades 9-12	4,044.00	11,102	289	1,775	1,696	60,098,976	14,861.27	3,996.46	12,015	312	1,934	1,878	64,498,868																																																																																																																						
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NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																						
TOTAL BASE	4,044.00	44,896,488	1,168,716	7,176,959	6,856,806	60,098,976	60,098,976	3,996.46	48,017,467	1,246,896	7,728,594	7,505,911	64,498,868																																																																																																																						
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General Fund

(010)

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	60,408,666.49	0.00	60,408,666.49	65,692,724.00	0.00	65,692,724.00	8.7%
2) Federal Revenue		8100-8299	76,808.03	8,114,649.02	8,191,457.05	56,399.66	8,752,746.01	8,809,145.67	7.5%
3) Other State Revenue		8300-8599	1,938,173.00	13,648,337.77	15,586,510.77	1,775,050.00	6,694,306.62	8,469,356.62	-45.7%
4) Other Local Revenue		8600-8799	1,478,988.04	2,440,880.63	3,919,868.67	353,600.00	1,713,069.08	2,066,669.08	-47.3%
5) TOTAL, REVENUES			63,902,615.56	24,203,667.42	88,106,282.98	67,877,773.66	17,160,121.71	85,037,895.37	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	26,302,560.67	5,265,779.02	31,568,339.69	26,514,361.05	4,518,257.62	31,032,618.67	-1.7%
2) Classified Salaries		2000-2999	8,500,760.99	2,648,087.94	11,148,848.93	9,467,010.81	2,458,284.88	11,925,295.69	7.0%
3) Employee Benefits		3000-3999	12,348,031.71	5,314,408.65	17,662,440.36	12,787,735.07	5,169,153.15	17,956,888.22	1.7%
4) Books and Supplies		4000-4999	2,294,961.87	2,164,075.33	4,459,037.20	4,078,603.14	4,650,323.35	8,728,926.49	95.8%
5) Services and Other Operating Expenditures		5000-5999	6,801,074.94	2,110,779.66	8,911,854.60	8,363,710.13	2,499,653.02	10,863,363.15	21.9%
6) Capital Outlay		6000-6999	1,000,661.07	1,717,521.99	2,718,183.06	5,105,152.00	3,883,324.42	8,988,476.42	230.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,040,519.32	3,424.52	1,043,943.84	943,324.55	0.00	943,324.55	-9.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(539,240.00)	447,258.49	(91,981.51)	(634,612.03)	559,612.03	(75,000.00)	-18.5%
9) TOTAL, EXPENDITURES			57,749,330.57	19,671,335.60	77,420,666.17	66,625,284.72	23,738,608.47	90,363,893.19	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,153,284.99	4,532,331.82	10,685,616.81	1,252,488.94	(6,578,486.76)	(5,325,997.82)	-149.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,626.32	0.00	5,626.32	0.00	0.00	0.00	-100.0%
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	100,163.03	0.00	100,163.03	19,000.00	0.00	19,000.00	-81.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,126,373.85)	5,126,373.85	0.00	(5,029,600.32)	5,029,600.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,020,584.50)	5,126,373.85	105,789.35	(5,010,600.32)	5,029,600.32	19,000.00	-82.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,132,700.49	9,658,705.67	10,791,406.16	(3,758,111.38)	(1,548,886.44)	(5,306,997.82)	-149.2%
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	13,744,726.23	15,043,032.46	28,787,758.69	60.0%
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 Unaudited 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	13,744,726.23	15,043,032.46	28,787,758.69	60.0%
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	13,744,726.23	15,043,032.46	28,787,758.69	60.0%
2) Ending Balance, June 30 (E + F1e)			13,744,726.23	15,043,032.46	28,787,758.69	9,986,614.85	13,494,146.02	23,480,760.87	-18.4%
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	30,814.80	0.00	30,814.80	30,814.80	0.00	30,814.80	0.0%
Prepaid Items		9713	3,500.00	0.00	3,500.00	(3,500.00)	0.00	(3,500.00)	-200.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,043,032.46	15,043,032.46	0.00	13,494,146.22	13,494,146.22	-10.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,508,359.58	0.00	7,508,359.58	0.00	0.00	0.00	-100.0%
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	6,127,051.85	0.00	6,127,051.85	9,884,300.05	0.00	9,884,300.05	61.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(.20)	(.20)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	13,643,932.42	15,612,578.89	29,256,511.31				
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	570,467.52	4,294,608.39	4,865,075.91				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	30,814.80	0.00	30,814.80				
7) Prepaid Expenditures		9330	3,500.00	0.00	3,500.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,415.00	164,948.25	-16.9%
3) Other State Revenue		8300-8599	917,271.00	1,181,150.97	28.8%
4) Other Local Revenue		8600-8799	173,812.98	298,077.13	71.5%
5) TOTAL, REVENUES			1,289,498.98	1,644,176.35	27.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	416,465.50	366,259.44	-12.1%
2) Classified Salaries		2000-2999	218,120.85	222,169.01	1.9%
3) Employee Benefits		3000-3999	246,405.91	235,902.30	-4.3%
4) Books and Supplies		4000-4999	29,403.22	401,434.66	1,265.3%
5) Services and Other Operating Expenditures		5000-5999	33,944.95	52,702.73	55.3%
6) Capital Outlay		6000-6999	14,459.40	195,700.00	1,253.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	176,937.17	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,135,737.00	1,474,168.14	29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			153,761.98	170,008.21	10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			153,761.98	170,008.21	10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,981.76	703,743.74	28.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,981.76	703,743.74	28.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,981.76	703,743.74	28.0%
2) Ending Balance, June 30 (E + F1e)			703,743.74	873,751.95	24.2%
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	603,272.75	685,618.75	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	100,470.99	188,133.20	87.3%
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	328,974.25		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,233.51		
4) Due from Grantor Government		9290	403,269.57		
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			734,477.33		
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	30,733.59		
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			30,733.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			703,743.74		
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	198,415.00	164,948.25	-16.9%
TOTAL, FEDERAL REVENUE			198,415.00	164,948.25	-16.9%
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	772,586.00	807,652.00	4.5%
All Other State Revenue	All Other	8590	144,685.00	373,498.97	158.1%
TOTAL, OTHER STATE REVENUE			917,271.00	1,181,150.97	28.8%
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	7,683.01	5,800.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,775.82	0.00	100.0%
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	153,354.15	292,277.13	90.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			173,812.98	298,077.13	71.5%
TOTAL, REVENUES			1,289,498.98	1,644,176.35	27.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	264,677.50	233,790.00	-11.7%

Cafeteria Fund

(130)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,983,399.07	1,675,000.00	-15.5%
3) Other State Revenue		8300-8599	806,540.82	546,000.00	-32.3%
4) Other Local Revenue		8600-8799	600,423.48	392,030.00	-34.7%
5) TOTAL, REVENUES			3,390,363.37	2,613,030.00	-22.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,098,789.05	1,556,551.39	41.7%
3) Employee Benefits		3000-3999	443,591.44	593,641.60	33.8%
4) Books and Supplies		4000-4999	1,390,063.84	1,340,000.00	-3.6%
5) Services and Other Operating Expenditures		5000-5999	30,710.89	49,500.00	61.2%
6) Capital Outlay		6000-6999	26,521.25	12,000.00	-54.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,276.11	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	91,981.51	75,000.00	-18.5%
9) TOTAL, EXPENDITURES			3,091,934.09	3,626,692.99	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			298,429.28	(1,013,662.99)	-439.7%
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)			298,429.28	(1,013,662.99)	-439.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,601,194.56	1,899,623.84	18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,601,194.56	1,899,623.84	18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,601,194.56	1,899,623.84	18.6%
2) Ending Balance, June 30 (E + F1e)			1,899,623.84	885,960.85	-53.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	44,555.35	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	1,855,068.49	885,960.85	-52.2%
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	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,419,419.68		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	10,198.62		
4) Due from Grantor Government		9290	420,896.78		
5) Due from Other Funds		9310	65,511.12		
6) Stores		9320	44,555.35		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,960,581.55		
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	60,957.71		
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			60,957.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,899,623.84		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,983,399.07	1,675,000.00	-15.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,983,399.07	1,675,000.00	-15.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	806,540.82	546,000.00	-32.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			806,540.82	546,000.00	-32.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	30.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,085.67	15,000.00	-40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,904.04	25,000.00	-3.5%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	549,433.77	352,000.00	-35.9%
TOTAL, OTHER LOCAL REVENUE			600,423.48	392,030.00	-34.7%
TOTAL, REVENUES			3,390,363.37	2,613,030.00	-22.9%
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	554,041.53	512,091.45	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	289,561.44	295,297.92	2.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	255,186.08	749,162.02	193.6%
TOTAL, CLASSIFIED SALARIES			1,098,789.05	1,556,551.39	41.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	221,061.42	381,646.82	72.6%
OASDI/Medicare/Alternative		3301-3302	82,860.61	118,204.34	42.7%

Deferred Maintenance (140)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	96,168.27	30,000.00	-68.8%
5) TOTAL, REVENUES			96,168.27	30,000.00	-68.8%
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	8,121.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	200,785.91	95,200.00	-52.6%
6) Capital Outlay		6000-6999	613,279.49	179,553.00	-70.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			822,186.96	274,753.00	-66.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(726,018.69)	(244,753.00)	-66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(726,018.69)	(244,753.00)	-66.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,640,437.57	1,914,418.88	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,640,437.57	1,914,418.88	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,640,437.57	1,914,418.88	-27.5%
2) Ending Balance, June 30 (E + F1e)			1,914,418.88	1,669,665.88	-12.8%
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	.01	.01	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	1,914,418.87	1,669,665.87	-12.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	1,927,499.35		
		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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	16,694.78		
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			1,944,194.13		
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	29,775.25		
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			29,775.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,914,418.88		
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	42,457.97	30,000.00	-29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	53,710.30	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			96,168.27	30,000.00	-68.8%
TOTAL, REVENUES			96,168.27	30,000.00	-68.8%
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%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	112,148.36	35,000.00	-68.8%
5) TOTAL, REVENUES			112,148.36	35,000.00	-68.8%
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)			112,148.36	35,000.00	-68.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,148.36	35,000.00	-68.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,716,023.94	2,828,172.30	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,716,023.94	2,828,172.30	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,716,023.94	2,828,172.30	4.1%
2) Ending Balance, June 30 (E + F1e)			2,828,172.30	2,863,172.30	1.2%
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	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	2,828,172.30	2,863,172.30	1.2%
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	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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	21,315.45		
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			2,828,172.30		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,828,172.30		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	54,042.38	35,000.00	-35.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,105.98	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			112,148.36	35,000.00	-68.8%
TOTAL, REVENUES			112,148.36	35,000.00	-68.8%
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 Unaudited 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	37,740.10	5,000.00	-86.8%
5) TOTAL, REVENUES			37,740.10	5,000.00	-86.8%
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	1,572,131.71	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			1,572,131.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,534,391.61)	5,000.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,534,391.61)	5,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,536,555.16	2,163.55	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,536,555.16	2,163.55	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,536,555.16	2,163.55	-99.9%
2) Ending Balance, June 30 (E + F1e)			2,163.55	7,163.55	231.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,163.55	7,163.55	231.1%
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			1,693.40		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	470.15		
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			2,163.55		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,163.55		
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	4,909.67	5,000.00	1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	32,830.43	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			37,740.10	5,000.00	-86.8%
TOTAL, REVENUES			37,740.10	5,000.00	-86.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

**Developer Fees
Fund
(250)**

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	286,983.50	73,000.00	-74.6%
5) TOTAL, REVENUES			286,983.50	73,000.00	-74.6%
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	72,454.84	5,400.00	-92.5%
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			72,454.84	5,400.00	-92.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			214,528.66	67,600.00	-68.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,626.32	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			(5,626.32)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			208,902.34	67,600.00	-67.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,123.38	836,025.72	33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,123.38	836,025.72	33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,123.38	836,025.72	33.3%
2) Ending Balance, June 30 (E + F1e)			836,025.72	903,625.72	8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	836,025.72	903,625.72	8.1%
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	835,806.29		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,355.43		
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			843,161.72		
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	7,136.00		
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			7,136.00		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			836,025.72		
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	71,933.40	0.00	-100.0%
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	13,568.49	8,000.00	-41.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,937.64	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	187,543.97	65,000.00	-65.3%
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			286,983.50	73,000.00	-74.6%
TOTAL, REVENUES			286,983.50	73,000.00	-74.6%
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%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	451,332.37	106,500.00	-76.4%
5) TOTAL, REVENUES			451,332.37	106,500.00	-76.4%
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	15,593.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,579,169.88	1,096,460.00	-30.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,594,762.88	1,096,460.00	-31.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,143,430.51)	(989,960.00)	-13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,809,849.53	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,939.00	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			29,825,788.53	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,682,358.02	(989,960.00)	-103.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,394,033.98	35,076,392.00	448.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,394,033.98	35,076,392.00	448.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,394,033.98	35,076,392.00	448.6%
2) Ending Balance, June 30 (E + F1e)			35,076,392.00	34,086,432.00	-2.8%
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	33,685,492.72	33,761,992.72	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	1,390,899.28	324,439.28	-76.7%
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	35,469,521.35		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0 00		
3) Accounts Receivable		9200	207,221 46		
4) Due from Grantor Government		9290	7,969 50		
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			35,684,712 31		
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	608,320 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			608,320.31		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			35,076,392.00		
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	314,122.28	106,500 00	-66.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	137,210.09	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			451,332.37	106,500 00	-76.4%
TOTAL, REVENUES			451,332.37	106,500.00	-76.4%
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%