

Central Union High  
School District

2023-2024

1<sup>st</sup> Interim Report

# Central Union High School District

## 2023-24 First Interim Budget Report

December 12, 2023



# Central Union High School District

First Interim Report 2023-24

## Narrative

The California Education Code (Ed Code) requires school district's governing boards to approve and certify four financial reports each year. These financial reports are: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Estimated Actuals (covering July 1 through June 30) and Unaudited Actuals (when districts close the books - September). These reports must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education.

Based on the financial information and status of the district, the Board must make one of three certifications:

- Positive Certification: Designation means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- Qualified Certification: Designation means the District may not be able to meet its obligations for the current year and subsequent two years.
- Negative Certification: Designation means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The first pages of the fund document identifies revenues and expenditures at a summary level followed by additional documents that disclose the details behind the revenues and expenditures. The Central Union High School District's First Interim Report is submitted with a Positive Certification.

### **First Interim Report - Budget Overview**

In order to develop the District's First Interim Report, a series of assumptions must be determined about the conditions of the District as well as the State's budget prospective. These assumptions are then inserted into State and District formulas in order to determine what to modify in the Budget. During the year, the District will present two additional budget reports to the Board of Trustees which are essentially updates to the Budget. The First Interim Report is presented in December and includes these major pieces:

1. A narrative regarding current fiscal considerations, budget assumptions, a budget comparison between First Interim and the September Revise which include budget projections for the current fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report and other forms which include a variety of financial facts and figures



### **State Information**

Governor Gavin Newsom's January, 2023 State Budget release for 2023-24 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.

Now, according to the Legislative Analyst Office's (LAO) Updated "Big Three" Outlook dated Dec. 1, 2023, states that with the recent receipt of various postponed tax payments, the impact of recent economic weakness and last year's financial market distress on state revenues has become clearer. The postponed payments came in much weaker than anticipated. As a result, the LAO now estimates the 2022-23 revenues to be \$26 billion below Budget Act projections. Historical experience suggests this weakness is likely to carry into this fiscal year and next. Overall, its updated revenue outlook anticipates collections to come in \$58 billion below Budget Act projections across 2022-23 to 2024-25.

### **Important Note**

***Included with this narrative is School Services of California's Fiscal Report on the LAO's Fiscal Outlook for 2024-25 (Attachment A). The LAO is estimating that the Cost of Living Allocation (COLA) for 2024-25 to be 1.27%. The full LAO Fiscal Outlook Report can be found using the following link: <https://www.lao.ca.gov/Publications/Report/4819>.***

Based on the 2022-23 tax collections, Personal Income Tax was down 25%, 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

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 in 2021-22, 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.

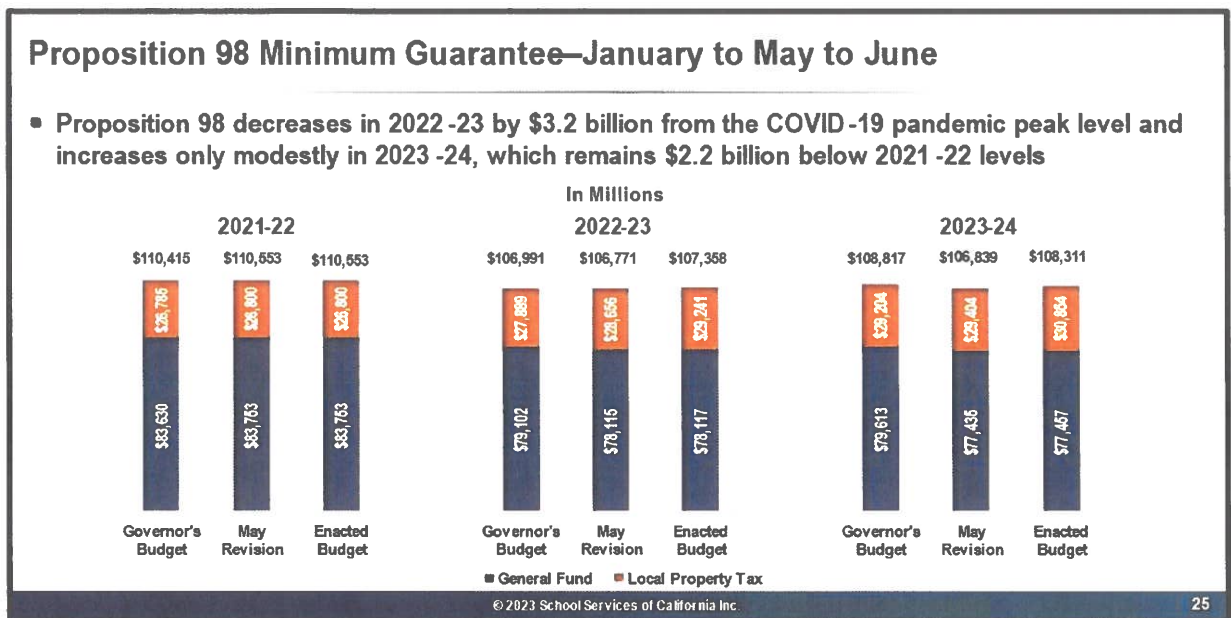
During Governor Brown's tenure, he established a "Rainy Day Fund" – Budget Stabilization Account (BSA) in order to hedge off future economic downturns in the State's economy. In 2020-21, the State drew down \$7.8 billion of the \$16.1 billion in the fund. This was the first time a withdrawal was made 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 8.22% 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 \$15.0 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	\$49,181,032
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$13,994,609	\$15,037,347
<b>Estimated Total LCFF Funding</b>	<b>\$60,403,357</b>	<b>\$64,597,262</b>
Percentage to Increase or Improve Services	30.38%	30.58%

\*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 a decrease in our projections by 20 students. The District is anticipating, based on current feeder enrollment counts, that our 2023-24 estimated enrollment count should have been 4,175 but actually came in at 4,025.

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 **96.3%** 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 +/- **\$645,000**.

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 Funded P-2 ADA for 2019-20 was 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 and continued to be used for funding LCFF in 2020-21 and 2021-22 as well.

The Governor provided a Declining Enrollment Protection solution in order to mitigate the impact on school districts for the loss of ADA based on declining enrollment and attendance. The protection computes average ADA using the prior three years' P2-ADA. The Central Union High School District

has been using the 3-year average ADA calculation in the LCFF to fund 2022-23 and 2023-24 since the District is encountering a decline in enrollment and ADA.

The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history including the three-year average ADA for 2022-23 and 2023-24.

**Table 1**

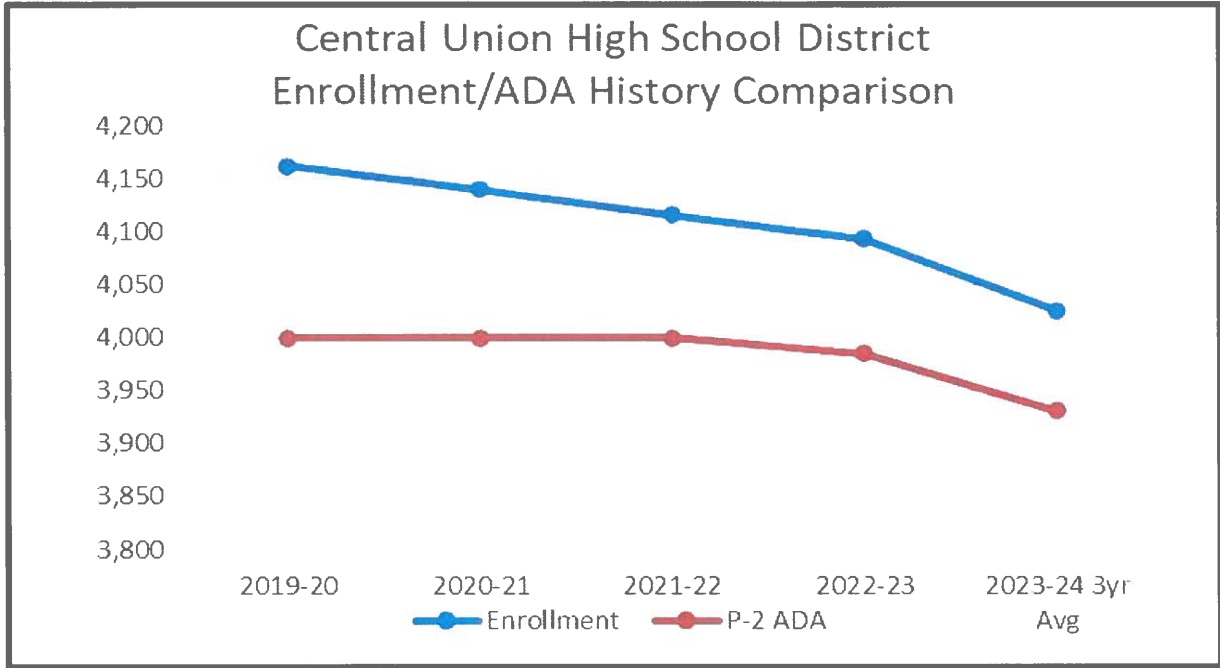


Table 2 below provides the District's ADA-to –Enrollment history. As noted for 2023-24, the District will greatly benefit from the three-year average ADA which will essentially slow the drop in ADA over time. Instead of having an ADA drop by approximately 118 ADA in 2023-24 (Actual ADA 3,836.88 vs Average ADA of 3,930.75), the District greatly benefits by not having its ADA drop by 93.87ADA.

**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	Oct. 4, 2023 2023-24
CALPADS Enrollment (October Snapshot)	4,162	4,140	4,116	4,093	4,025
Change in Enrollment	12	(22)	(24)	(23)	(68)
Percentage Change	0.29%	-0.53%	-0.58%	-0.56%	-1.66%
<b>Funded ADA</b>	<b>Funded Hold Harmless</b>			3 Year Avg.	3 Year Avg.
	2019-20	2020-21	2021-22	2022-23	2023-24
P-2 Actual Attendance	3,999.79	3,999.79	3,999.79	3,985.05	3,930.75
Change in ADA Attendance P/Y	18	0	0	(15)	(54)
Percentage Change	0.44%	0.00%	0.00%	-0.37%	-1.36%



## **Revenue, Expenditures, Summary (Comparison between September Revise and First Interim Budget for 2023-24)**

The following table is a comparison of the 2023-24 September Revise Budget to the 2023-24 First Interim 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 table compares the Unrestricted Revenues and Expenditures and the second chart provides a comparison of the Restricted Revenues and Expenditures for the year.

### **Important Note**

***The Restricted General Fund Budget reflects a huge deficit of \$12.7 million. This deficit is due to the fact that most restricted programs have been accounted for in the budget to be spent. Programs or resources include ESSER/GEAR federal dollars, Learning Recovery Emergency Block Grant, Lottery – Instructional Material funds and Educator Effectiveness. These programs are considered entitlements for which the District has received these funds in prior years. These funds are part of and included in the Restricted Ending Balance. In simple terms, the District is budgeting these funds to be spent and hence the deficit in the Restricted General Fund Budget.***

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## 2023-24 September Revise Budget Comparison with First Interim 2023-24 Budget

Unrestricted 2023-24 Sept. Budget compared to 2023-24 First Interim Budget	2023-24 September Budget	2023-24 First Interim Budget	Variance	Reason Variance or Change
Beginning Balance	13,744,726	13,744,726		
<b>Revenues:</b>				
LCFF Sources	65,692,724	64,579,262	(1,113,462)	Adjusted LCFF downward. Over estimated Local Property Taxes. Decrease in ADA
Federal Revenues	56,400	56,400	0	No change
State Revenues	1,775,050	1,863,322	88,272	Adj. to the budgeted Lottery funds
Local Revenues	353,600	542,000	188,400	Slight increase to Home to School Funding and Misc. other Local Revenue (Theatre rental, etc.)
<b>Total Revenues</b>	<b>67,877,774</b>	<b>67,040,984</b>	<b>(836,790)</b>	
<b>Expenditures:</b>				
Certificated Salaries	26,514,361	26,829,063	314,702	Slight increase in budgeted Certificated Salaries due to step/column cross-overs, extra period assignments, LCAP Adj., CTE, coaching stipends.
Classified Salaries	9,467,011	9,557,307	90,296	Increased Budgeted Classified Salaries. Coaching stipends & LCAP Adjustments Based on salaries. STRS cost % is at 19.10%. PERS % is going from 25.37% to 27.00%.
Employee Benefits	12,787,735	13,422,726	634,991	H&W adjustment.
Books & Supplies	4,078,603	2,472,896	(1,605,708)	The large decrease is due to a shift in projected expenditures to the Art Music Block Grant and LCAP Budgeted Adj.
Services & Operating Exp.	8,363,710	8,094,670	(269,040)	Decreased - Revised Professional Consulting Services Budget.
Capital Outlay	5,105,152	4,798,554	(306,598)	The budget decreased based on a shift of IT and Transportation expenditures into the LCAP.
Other Outgo (Excluding Transfers of Indirect)	943,325	948,862	5,537	Increased outgo due to revised estimated Trans between Agencies.
Other Outgo (Transfers of Indirect)	(634,612)	(825,854)	(191,242)	Current projected increase in Indirect Costs Transfers due to the increase in Restricted expenditures
Other Financial Sources	(19,000)	(19,000)	0	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 increase. Contribution is to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
Contributions of Restricted Programs	5,029,600	5,160,934	131,334	
<b>Total Expenditures</b>	<b>71,635,885</b>	<b>70,440,157</b>	<b>(1,195,728)</b>	
<b>Net Change</b>	<b>(3,758,111)</b>	<b>(3,399,173)</b>	<b>358,938</b>	
Ending Balance	9,986,615	10,345,553		

## 2023-24 September Revise Budget Comparison with First Interim 2023-24 Budget

Restricted 2023-24 Sept. Budget compared to 2023-24 First Interim Budget	2023-24 September Budget	2023-24 First Interim Budget	Variance	Reason for the Variance or Change
Beginning Balance	15,043,032	15,043,032		
<b>Revenues:</b>				
LCFF Sources	0	0	0	The LCFF is Unrestricted Funding. Would not be reported here.
Federal Revenues	8,752,746	11,277,185	2,524,439	Increase in budgeted revenue due to funding levels in Title I and Title I carry-over, Title IV, Teacher Quality, Title III ESSER/GEER funds. Unspent or Deferred Revenue is accounted at the limit that expenditures are budgeted.
State Revenues	6,694,307	5,964,380	(729,927)	Budgeted revenue is less due to adjustments to ELO funding. Shifted Strong Workforce to Local Revenues.
Local Revenues	1,713,069	2,476,290	763,221	Increased budget based on shift adjustment in Strong Workforce. Categorized as Local Revenue.
<b>Total Revenues</b>	<b>17,160,122</b>	<b>19,717,855</b>	<b>2,557,733</b>	
<b>Expenditures:</b>				
Certificated Salaries	4,518,258	5,476,384	958,126	Increased due to Special Education Staffing needs, extra period/stipends in Title I, CTE, MTSS, LREBG. Art, Music Increase in budgeted Classified Salaries based on Special Ed, CTE needs. ELO classified instructional staffing.
Classified Salaries	2,458,285	2,778,863	320,578	
Employee Benefits	5,169,153	5,602,907	433,754	Based on salaries. STRS cost % is at 19.10%. PERS % is going from 25.37% to 27.00%. H&W adjustment.
Books & Supplies	4,650,323	9,500,895	4,850,572	Increase in budgeted expenditures for ESSER/GEER, ART/Music/Inst'l Mat Grant, Lottery-Books, Title I. Chain Supply Asst. Fund, CTE Supplies
Services & Operating Exp.	2,499,653	7,219,219	4,719,566	Budget increased due to projected expenditures in Art & Music Block Grant, Title I ESSER/Gear III, Learning Loss, ELO, SWF, Teacher Quality.
Capital Outlay	3,883,324	6,293,648	2,410,324	Budget increased due to projected expenditures in CTE, ESSER/Gear III, Learning Recovery Emergency BG, and Kitchen Infrastructure Grant.
Other Outgo (Excluding Transfers of Indirect)	0	0	0	No change
Other Outgo (Transfers of Indirect)	559,612	750,854	191,242	Projected Indirect Cost transfer based on increase program expenditures
Other Financial Sources			0	Current budgeted contributions are projected to increase. Contribution is to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
Contributions to Restricted Programs	(5,029,600)	(5,160,934)	(131,334)	
<b>Total Expenditures</b>	<b>18,709,008</b>	<b>32,461,836</b>	<b>13,752,828</b>	
<b>Net Change</b>	<b>(1,548,886)</b>	<b>(12,743,981)</b>	<b>(11,195,095)</b>	
<b>Ending Balance</b>	<b>13,494,146</b>	<b>2,299,051</b>		

For 2022-23, the Net Increase (Decrease) in the combined Unrestricted/Restricted Fund Balance was \$28,787,759. Of this amount, \$6.9 million is due to the receipt of the Learning Recovery Emergency Block Grant which is included in the 2023-24 Budget to be spent. The LCAP had a large amount of unspent Supplemental & Concentration funds from 2022-23 that is now budgeted in 2023-24. The District, after closing the financial books, has finalized the actual expenditures for LCAP and determined the carryover amount that is included in the 2023-24 First Interim 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.

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

## Unrestricted Revenues & Expenditures

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 2023-24 Unrestricted General Fund Budget.

Table 3A

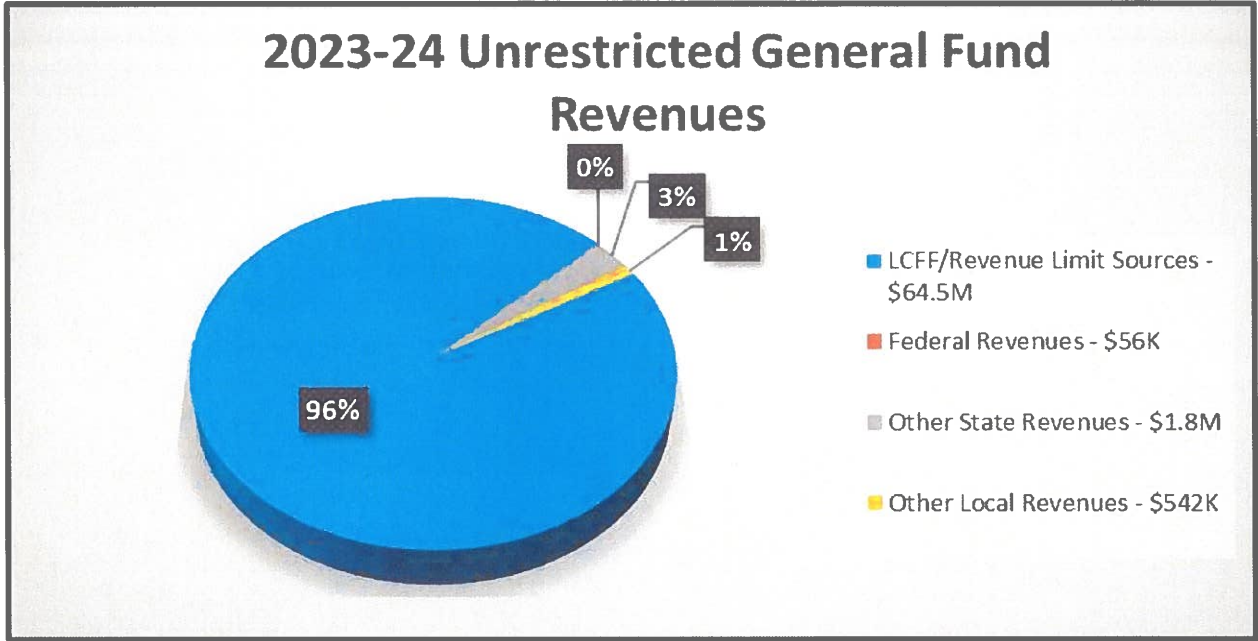
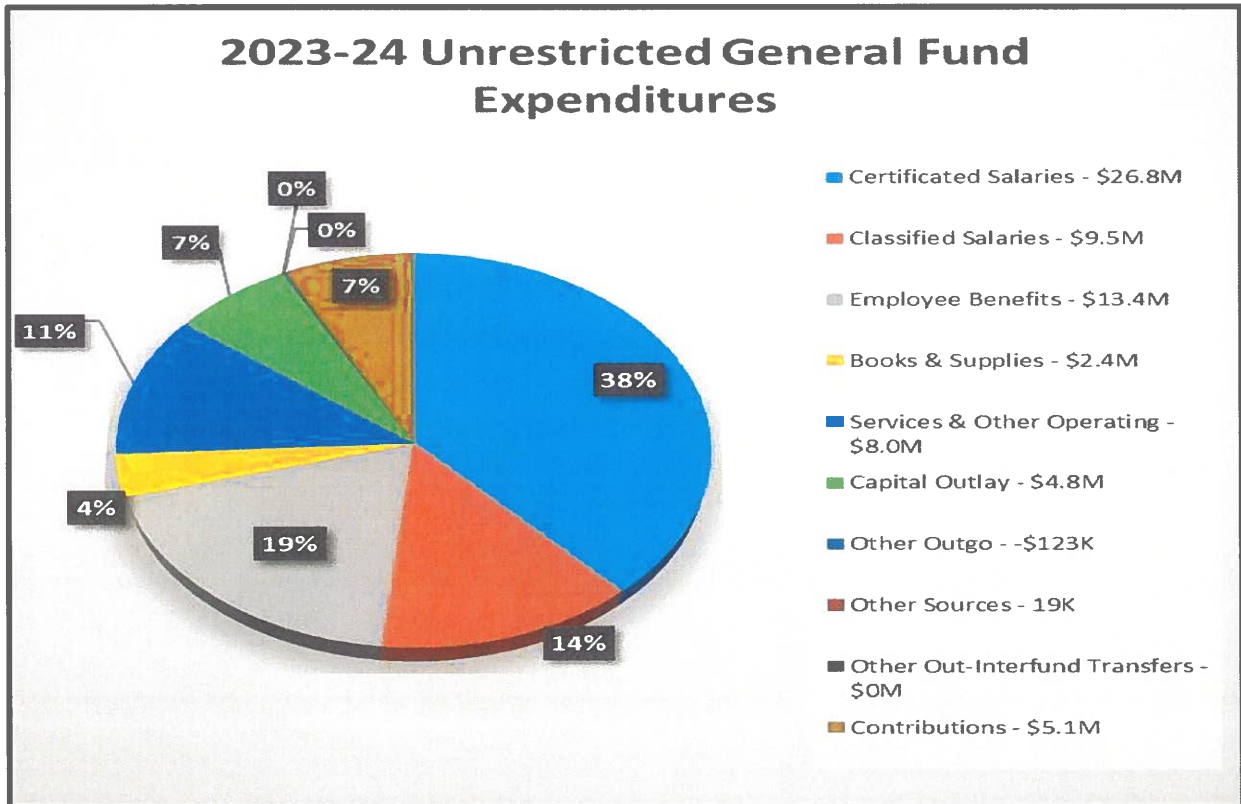


Table 3B



## Restricted Revenues & Expenditures

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 Restricted General Fund Budget.

Table 4 A

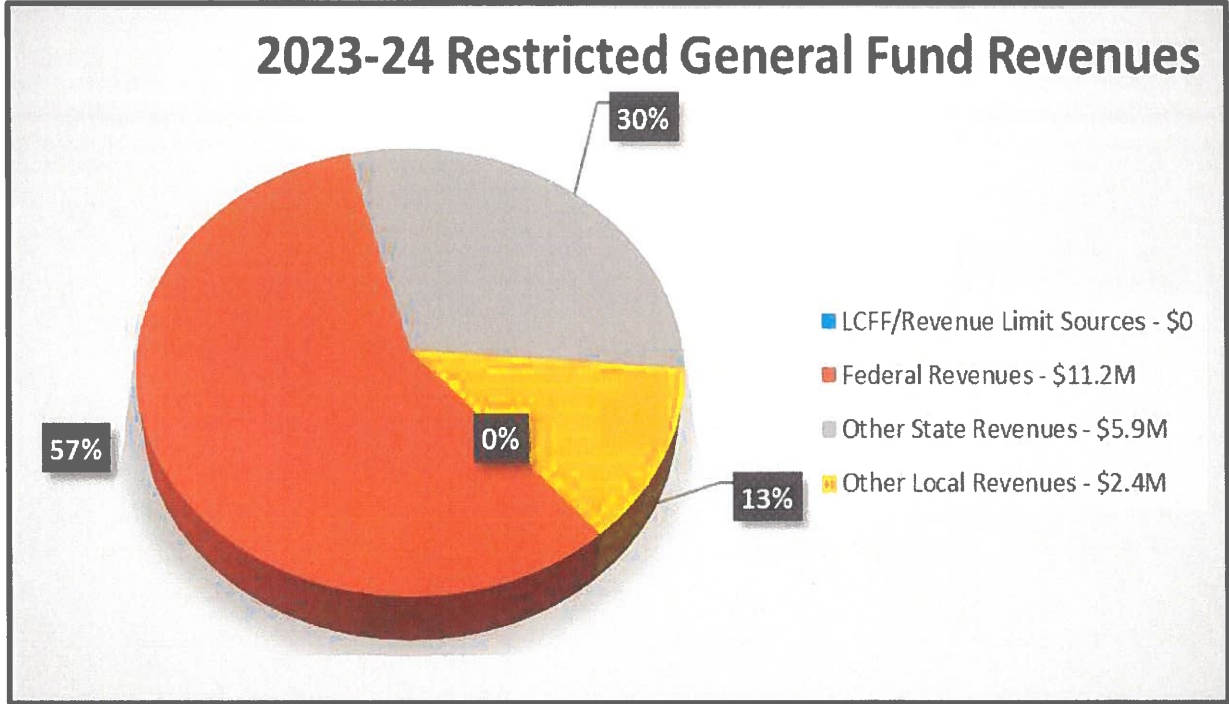
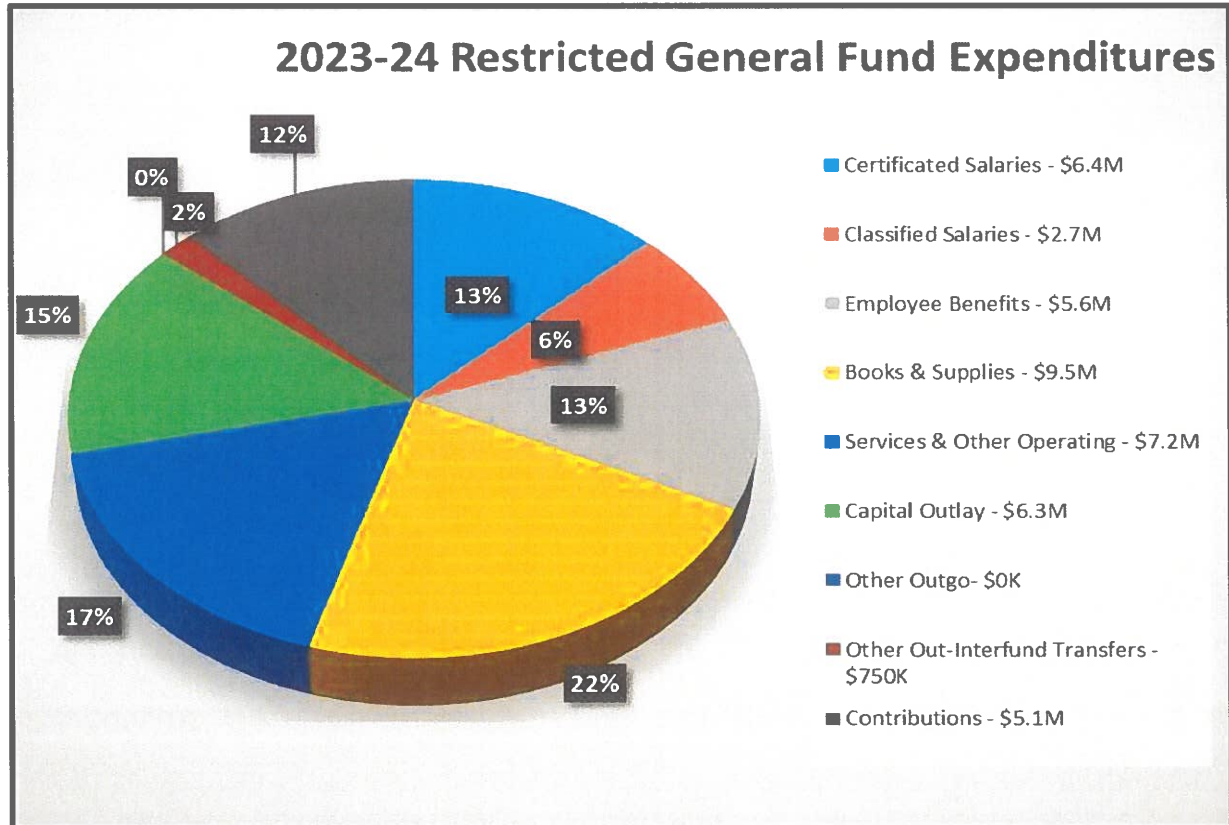


Table 4 B



### **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, 2022-23 and 2023-24.

For 2023-24, the large amount of the ESSER III funds will be budgeted 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 redirected approximately \$2.3 billion to reduce employer contribution 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
<b>July 1, 2013</b>	<b>8.25%</b>	<b>No increase since 1986</b>
<b>July 1, 2014</b>	<b>8.88%</b>	<b>0.63%</b>
<b>July 1, 2015</b>	<b>10.73%</b>	<b>1.85%</b>
<b>July 1, 2016</b>	<b>12.58%</b>	<b>1.85%</b>
<b>July 1, 2017</b>	<b>14.43%</b>	<b>1.85%</b>
<b>July 1, 2018</b>	<b>16.28%</b>	<b>1.85%</b>
<b>July 1, 2019</b>	<b>17.10%</b>	<b>0.82%</b>
<b>July 1, 2020</b>	<b>16.15%</b>	<b>-0.95%</b>
<b>July 1, 2021</b>	<b>16.92%</b>	<b>0.77%</b>
<b>July 1, 2022</b>	<b>19.10%</b>	<b>2.18%</b>

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 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 sources 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 <sup>1</sup>
<b>2022-23</b>	<b>25.37%</b>	<b>25.37%</b>
<b>2023-24</b>	<b>25.20%</b>	<b>27.00%</b>
<b>2024-25</b>	<b>24.60%</b>	<b>28.10%</b>
<b>2025-26</b>	<b>23.70%</b>	<b>28.80%</b>



**Bargaining Units**

**El Centro Secondary Teachers Association (ECSTA)**

*Fiscal 2022-23*

The El Centro Secondary Teachers Association and the Central Union High School District completed negotiations on a two-year (2021-22 and 2022-23) deal in January, 2023. 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 were 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.

*Fiscal 2023-24*

The District and ECSTA sunshined its respective initial proposal for the 2023-24 Fiscal Year negotiations. The District and ECSTA met to negotiate on Sept. 21, Oct. 4, Dec.4, 2023. Our next scheduled negotiation meeting is on January 23, 2024.

**California School Employees Association (CSEA)**

*Fiscal 2022-23*

The District and the CSEA reached an 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.

*Fiscal 2023-24*

The District and ECSTA met to negotiate on Oct. 17, Oct. 26, Nov. 3 and Nov. 6, 2023. The District and CSEA reached a Tentative Agreement (TA) on Nov. 6th. The TA was presented to CSEA members on Nov. 29 and was ratified by majority vote. The Board of Trustees will consider the TA at its regular meeting on December 12, 2023. The major items included in the TA was a 8.22% one-going increase to the salary schedules with a 0.44% cost for increasing the H&W cap to the new premium.

**General Fund (01) Multiyear Financial Projection Summary:**

<b>Components</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Revenues	\$ 86,777,839	\$ 81,224,449	\$ 82,789,876
Expenses	\$ 102,920,993	\$ 85,202,213	\$ 86,717,072
Excess/(Deficit)	\$ <b>(16,143,154)</b>	\$ <b>(3,977,765)</b>	\$ <b>(3,927,197)</b>
Beginning Balance	\$ 28,787,759	\$ 12,644,604	\$ 8,666,839
Ending Balance	\$ 12,644,604	\$ 8,666,839	\$ 4,739,643
GF (01) Unrestricted Reserves	9.95%	8.35%	4.89%

It is currently projected that the District will have a deficit in the first, second and third out years. The major factor regarding the deficit in Year 1 and 2 is the spending down of the Federal Relief/Stimulus dollars and any carry over funds from Supplemental and Concentration balances. Future deficits, if any, will need to be addressed with reductions in expenditures.

## **Reserves**

For 2022-23, the District closed its books and reported the Unrestricted General Fund Ending Fund Balance of \$13,744,726 which included unspent LCAP dollars in the amount of \$7.5 million. We are, though, projecting a high deficit of <\$3,399,173> in the Unrestricted Budget 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 continue as funds from ESSER III and LCAP dollars have been set aside for these improvements.

### **Important Note: District Reserves & The Cap**

***It is important to note the impact of the required 10% cap on General Fund reserves as we move through the 2022-23 fiscal year for which we are required to report this unsubstantiated level each year in our July 1 Budget. Unsubstantiated because the 10% will not weather a recession or other unforeseen economic downturn and could possibly leave the District vulnerable to making cuts in order to meet the obligations of the District. The Central Union High School District has a Board Policy that requires a minimum of 16.7% reserve which is the equivalent to three months of District operational costs. At this time, the District will make the necessary adjustments in order to meet the 10% requirement as required by statute.***

## **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.

## **CONCLUSION**

Overall the District's current fiscal position is stable. The Legislative Analyst's Office forecasts huge deficits in the State's budget over the next couple of years and has predicted that the COLA will be 1.27% for 2024-25. The District is already preparing for the low COLA and the stormy State economic condition by planning for cuts now in order to sustain its current operations and meet educational needs. The District assumes that spending will be flat and hope that the Governor and the Legislature will mitigate the economic shortfall. In the interim, we must continue to be prudent and budget conservatively especially as it relates to the Local Control Funding Formula. The District is presenting its 2023-24 First Interim Report in a positive certification status.

*Happy Holidays from . . .*



## FISCAL REPORT

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

# 2022 Tax Receipts Down \$26 Billion

 **BY JOHN GRAY**

 **BY PATTI F. HERRERA, EDD**

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posted December 1, 2023

According to the Legislative Analyst's Office update on state tax collections, 2022 tax receipts came in \$26 billion lower than 2023 Budget Act estimates. Recall that the state expected personal income and corporation tax filers to pay \$46.5 billion by November 16, 2023—the tax filing deadline extended by the Internal Revenue Service and the State Franchise Tax Board. Netting out anticipated tax refunds, the budget assumed that the state would collect over \$42 billion. Since the shortfall stems from 2022 tax collections, it affects 2022-23 fiscal year estimates.

This steep drop in state revenues equates to a significant downward adjustment to the 2022-23 Proposition 98 minimum guarantee of approximately \$10.4 billion, presenting a difficult conundrum for Governor Gavin Newsom and the Legislature as they begin negotiations on the 2024-25 State Budget in just over a month. The big question, of course, is whether lawmakers will decide to leave the prior year minimum guarantee at the June 2023 level of \$107.4 billion

(essentially over-appropriating the minimum guarantee), or take action to align the state's spending obligation to K-12 schools and community colleges to the lower state revenues (or to approximately \$97 billion).

How the state handles the shortfall will directly impact local educational agencies and their ability to maintain educational programs and services for students. This is particularly true given that Proposition 98 is already carrying a deficit attributable to costs associated with fully funding the 8.22% cost-of-living adjustment (COLA), for which the state used nearly \$2 billion in one-time dollars to fund. The significantly lower COLA for 2024-25 will help reduce the amount the state will need to eliminate the deficit, but the savings it gains from the lower COLA and lower Local Control Funding Formula costs due to declining enrollment is not enough to offset the \$10.4 billion revenue shortfall for Proposition 98.

That said, Governor Newsom and lawmakers will have at least one new tool in the budget toolbox that it has not had when the state has faced similar pressures in the past: the Proposition 98 reserve. At the 2023-24 Budget Act, the balance of the education rainy day fund was \$10.8 billion. The authority of the Legislature to make automatic withdrawals from the fund is formulaic and requires the Proposition 98 minimum guarantee to be lower in one fiscal year than it was in the prior fiscal year. When this occurs, the Legislature can only withdraw funds from the Proposition 98 reserve account in an amount sufficient to bring funding up to the prior year level. Alternatively, if the Governor declares a State Budget emergency, the Legislature has the discretion to make withdrawals from the rainy day fund and in any amount.

There is no doubt the budget advisors to the Newsom Administration and the Legislature are considering all options to address the sizable budget shortfall from lower-than-expected 2022 tax receipts and what we can expect will be downward adjustments to estimated revenues for 2024-25. We anticipate that Governor Newsom's January 10 release of the 2024-25 Governor's Budget proposal will illuminate how he intends to confront it.

ADA

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,999.79	3,999.79	3,999.79	3,999.79	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	3,999.79	3,999.79	3,999.79	3,999.79	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	51.96	58.45	58.45	58.45	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	51.96	58.45	58.45	58.45	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	4,051.75	4,058.24	4,058.24	4,058.24	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

LCFF ENTITLEMENT CALCULATION										LCFF ENTITLEMENT CALCULATION										LCFF ENTITLEMENT CALCULATION																								
COLA & Augmentation					Unduplicated Pupil Percentage					COLA & Augmentation					Unduplicated Pupil Percentage					COLA & Augmentation					Unduplicated Pupil Percentage																			
8.22%					78.03%					3.94%					78.09%					3.29%					77.78%																			
Calculation Factors					Total					Calculation Factors					Total					Calculation Factors					Total																			
Grades TK-3	9,919	1,032	1,709	1,639	17,780	1,778	1,708	1,708	1,708	10,310	1,072	1,778	1,708	1,708	10,310	1,072	1,778	1,708	1,708	10,310	1,072	1,778	1,708	1,708	10,310	1,072	1,778	1,708	1,708															
Grades 4-6	10,069	1,571	1,507	1,507	13,654	1,635	1,571	1,571	1,571	10,466	1,635	1,635	1,635	1,635	10,466	1,635	1,635	1,635	1,635	10,466	1,635	1,635	1,635	1,635	10,466	1,635	1,635	1,635	1,635															
Grades 7-8	10,367	1,618	1,552	1,552	13,536	1,683	1,618	1,618	1,618	10,775	1,683	1,683	1,683	1,683	10,775	1,683	1,683	1,683	1,683	10,775	1,683	1,683	1,683	1,683	10,775	1,683	1,683	1,683	1,683															
Grades 9-12	12,015	1,924	1,845	1,845	16,096	2,001	1,924	1,924	1,924	12,488	2,001	1,923	1,923	1,923	12,488	2,001	1,923	1,923	1,923	12,488	2,001	1,923	1,923	1,923	12,488	2,001	1,923	1,923	1,923															
Subtract NSS AC																																												
NSS Allowance																																												
TOTAL BASE	3,989.70	47,936.246	1,244,786	7,362,155	64,218,379	7,675,192	7,362,155	7,362,155	7,362,155	3,935.40	49,145,275	1,279,005	7,875,264	7,567,928	3,935.40	49,145,275	1,279,005	7,875,264	7,567,928	3,935.40	49,145,275	1,279,005	7,875,264	7,567,928	3,935.40	49,145,275	1,279,005	7,875,264	7,567,928															
Targeted Instructional Improvement Block Grant					132,598					Targeted Instructional Improvement Block Grant					132,598					Targeted Instructional Improvement Block Grant					132,598																			
Home-to-School Transportation					228,285					Home-to-School Transportation					237,279					Home-to-School Transportation					245,085																			
ECONOMIC RECOVERY TARGET PAYMENT										ECONOMIC RECOVERY TARGET PAYMENT										ECONOMIC RECOVERY TARGET PAYMENT																								
f										f										f																								
0										0										0																								
Charter In-Lieu Taxes										Charter In-Lieu Taxes										Charter In-Lieu Taxes																								
0										0										0																								
LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)										LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)										LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION ADD-ON)																								
(360,883)										(369,877)										(377,683)																								
100.00%										100.00%										100.00%																								
FUNDING PERCENTAGE										FUNDING PERCENTAGE										FUNDING PERCENTAGE																								
ADA										ADA										ADA																								
BASE										BASE										BASE																								
GR SPAN										GR SPAN										GR SPAN																								
SUPP										SUPP										SUPP																								
CONC										CONC										CONC																								
PER ADA										PER ADA										PER ADA																								
TOTAL										TOTAL										TOTAL																								
2023-24										2024-25										2025-26																								
9,919	1,032	1,709	1,639	14,299.32	10,069	1,571	1,507	1,507	13,147.65	10,310	1,072	1,778	1,708	14,867.91	10,466	1,635	1,571	1,571	13,671.37	10,649	1,107	1,829	1,741	15,325.47	10,775	1,683	1,618	1,618	14,092.24	11,129	1,731	1,648	1,648	14,508.10	12,015	1,924	1,845	1,845	16,096.04	3,989.70	47,936.246	1,244,786	7,362,155	64,218,379
10,069	1,571	1,507	1,507	13,147.65	10,367	1,618	1,552	1,552	13,536.76	10,466	1,635	1,635	1,635	13,671.37	10,775	1,683	1,618	1,618	14,075.01	11,129	1,731	1,648	1,648	14,508.10	11,129	1,731	1,648	1,648	14,092.24	11,129	1,731	1,648	1,648	14,508.10	3,989.70	47,936.246	1,244,786	7,362,155	64,218,379					
10,367	1,618	1,552	1,552	13,536.76	12,015	1,924	1,845	1,845	16,096.04	3,935.40	12,488	2,001	1,923	16,737.17	3,935.40	12,488	2,001	1,923	16,737.17	3,935.40	12,488	2,001	1,923	16,737.17	3,935.40	12,488	2,001	1,923	16,737.17	3,935.40	12,488	2,001	1,923	16,737.17	3,935.40	12,488	2,001	1,923	16,737.17					
12,015	1,924	1,845	1,845	16,096.04																																								
0																																												
3,989.70	47,936.246	1,244,786	7,362,155	64,218,371	3,989.70	47,936.246	1,244,786	7,362,154	64,218,371	3,935.40	49,145,275	1,279,005	7,875,247	7,567,932	3,935.40	49,145,275	1,279,005	7,875,247	7,567,932	3,935.40	49,145,275	1,279,005	7,875,247	7,567,932	3,935.40	49,145,275	1,279,005	7,875,247	7,567,932	3,935.40	49,145,275	1,279,005	7,875,247	7,567,932	3,935.40	49,145,275	1,279,005	7,875,247	7,567,932					
TOTAL COE										TOTAL COE										TOTAL COE																								
58.95										58.95										58.95																								
TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$																								
948,861.56										986,656.17										1,017,019.55																								
58.95										58.95										58.95																								
TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$																								
948,861.56										986,656.17										1,017,019.55																								
Alternative Ed ADA										Alternative Ed ADA										Alternative Ed ADA																								
Grades 4-6										Grades 4-6										Grades 4-6																								
Grades 7-8										Grades 7-8										Grades 7-8																								
Grades 9-12										Grades 9-12										Grades 9-12																								
Alternative Ed ADA										Alternative Ed ADA										Alternative Ed ADA																								
Special Ed ADA										Special Ed ADA										Special Ed ADA																								
Grades K-3										Grades K-3										Grades K-3																								
Grades 4-6										Grades 4-6										Grades 4-6																								
Grades 7-8										Grades 7-8										Grades 7-8																								
Grades 9-12										Grades 9-12										Grades 9-12																								
Special Ed ADA										Special Ed ADA										Special Ed ADA																								
TOTAL SPECIAL EDUCATION \$										TOTAL SPECIAL EDUCATION \$										TOTAL SPECIAL EDUCATION \$																								
876,751.30										911,673.65										939,729.51																								
54.47										54.47										54.47																								
TOTAL SPECIAL EDUCATION \$										TOTAL SPECIAL EDUCATION \$										TOTAL SPECIAL EDUCATION \$																								
876,751.30										911,673.65										939,729.51																								
TOTAL COE										TOTAL COE										TOTAL COE																								
58.45										58.45										58.45																								
TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$																								
940,813.54										978,287.89										1,008,393.43																								
58.45										58.45										58.45																								
TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$										TOTAL COUNTY OFFICE TRANSFER \$																								
940,813.54										978,287.89										1,008,393.43																								
Doublecheck										Doublecheck										Doublecheck																								
0.50										0.50										0.50																								
\$										\$										\$																								
8,048.02										8,388.58										8,626.12																								



# General Fund

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	64,800,043.00	65,692,724.00	16,296,582.38	64,579,262.00	(1,113,462.00)	-1.7%
2) Federal Revenue		8100-8299	56,399.66	56,399.66	14,917.88	56,399.66	0.00	0.0%
3) Other State Revenue		8300-8599	965,862.00	1,775,050.00	226,572.00	1,863,322.00	88,272.00	5.0%
4) Other Local Revenue		8600-8799	353,000.00	353,600.00	209,352.31	542,000.00	188,400.00	53.3%
5) TOTAL, REVENUES			66,175,304.66	67,877,773.66	16,747,424.57	67,040,983.66		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,629,117.61	26,514,361.05	7,142,252.62	26,829,063.20	(314,702.15)	-1.2%
2) Classified Salaries		2000-2999	10,007,483.32	9,467,010.81	2,822,851.56	9,557,307.14	(90,296.33)	-1.0%
3) Employee Benefits		3000-3999	13,066,050.25	12,787,735.07	3,508,374.04	13,422,725.99	(634,990.92)	-5.0%
4) Books and Supplies		4000-4999	3,949,079.32	4,078,603.14	470,824.44	2,472,895.55	1,605,707.59	39.4%
5) Services and Other Operating Expenditures		5000-5999	8,258,928.00	8,363,710.13	2,564,122.94	8,094,670.01	269,040.12	3.2%
6) Capital Outlay		6000-6999	4,885,152.00	5,105,152.00	563,499.65	4,798,554.00	306,598.00	6.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	943,324.55	943,324.55	265,292.00	948,861.56	(5,537.01)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(608,994.23)	(634,612.03)	0.00	(825,854.49)	191,242.46	-30.1%
9) TOTAL, EXPENDITURES			67,130,140.82	66,625,284.72	17,337,217.25	65,298,222.96		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(954,836.16)	1,252,488.94	(589,792.68)	1,742,760.70		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	19,000.00	19,000.00	7,959.05	19,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,502,907.63)	(5,029,600.32)	0.00	(5,160,934.19)	(131,333.87)	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,483,907.63)	(5,010,600.32)	7,959.05	(5,141,934.19)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,438,743.79)	(3,758,111.38)	(581,833.63)	(3,399,173.49)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,744,726.23	12,660,903.76		13,744,726.23	1,083,822.47	8.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,744,726.23	12,660,903.76		13,744,726.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,744,726.23	12,660,903.76		13,744,726.23		
2) Ending Balance, June 30 (E + F1e)			8,305,982.44	8,902,792.38		10,345,552.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	30,814.80	30,814.80		30,814.80		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,200,167.64	8,796,977.58		10,239,737.94		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	44,645,653.00	56,284,252.00	12,657,752.00	44,642,801.00	(11,641,451.00)	-20.7%
Education Protection Account State Aid - Current Year		8012	14,633,749.00	4,129,243.00	3,651,362.00	14,409,335.00	10,280,092.00	249.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	39,154.00	39,154.00	0.00	38,330.00	(824.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,424,792.00	5,384,647.00	0.00	5,611,938.00	227,291.00	4.2%
Unsecured Roll Taxes		8042	533,896.00	512,935.00	0.00	589,715.00	76,780.00	15.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	69,802.00	100,839.00	0.00	100,839.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,470,907.00)	(1,470,907.00)	0.00	(1,550,158.00)	(79,251.00)	5.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,046,226.00	832,968.00	0.00	856,869.00	23,901.00	2.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	18,774.38	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			64,922,365.00	65,813,131.00	16,327,888.38	64,699,669.00	(1,113,462.00)	-1.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(122,322.00)	(120,407.00)	(31,306.00)	(120,407.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			64,800,043.00	65,692,724.00	16,296,582.38	64,579,262.00	(1,113,462.00)	-1.7%
<b>FEDERAL REVENUE</b>								

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,343,824.70	8,752,746.01	1,220,068.74	11,277,184.94	2,524,438.93	28.8%
3) Other State Revenue		8300-8599	9,258,926.92	6,694,306.62	2,849,799.53	5,964,379.95	(729,926.67)	-10.9%
4) Other Local Revenue		8600-8799	1,800,804.30	1,713,069.08	716,027.49	2,476,290.03	763,220.95	44.6%
5) TOTAL, REVENUES			20,403,555.92	17,160,121.71	4,785,895.76	19,717,854.92		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,316,455.66	4,518,257.62	1,299,878.59	5,476,383.84	(958,126.22)	-21.2%
2) Classified Salaries		2000-2999	2,331,074.75	2,458,284.88	716,644.39	2,778,862.74	(320,577.86)	-13.0%
3) Employee Benefits		3000-3999	5,441,804.46	5,169,153.15	671,181.30	5,602,906.98	(433,753.83)	-8.4%
4) Books and Supplies		4000-4999	8,255,776.45	4,650,323.15	461,607.55	9,500,895.00	(4,850,571.85)	-104.3%
5) Services and Other Operating Expenditures		5000-5999	4,297,041.67	2,499,653.02	691,187.09	7,219,218.93	(4,719,565.91)	-188.8%
6) Capital Outlay		6000-6999	266,603.00	3,883,324.42	1,112,985.44	6,293,648.16	(2,410,323.74)	-62.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	533,994.23	559,612.03	0.00	750,854.49	(191,242.46)	-34.2%
9) TOTAL, EXPENDITURES			25,442,750.22	23,738,608.27	4,953,484.36	37,622,770.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,039,194.30)	(6,578,486.56)	(167,588.60)	(17,904,915.22)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,502,907.63	5,029,600.32	0.00	5,160,934.19	131,333.87	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,502,907.63	5,029,600.32	0.00	5,160,934.19		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(536,286.67)	(1,548,886.24)	(167,588.60)	(12,743,981.03)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,043,032.46	4,755,650.77		15,043,032.46	10,287,381.69	216.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,043,032.46	4,755,650.77		15,043,032.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,043,032.46	4,755,650.77		15,043,032.46		
2) Ending Balance, June 30 (E + F1e)			14,506,745.79	3,206,764.53		2,299,051.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	14,512,420.99	3,688,387.65		2,299,051.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(5,675.20)	(481,623.12)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	64,800,043.00	65,692,724.00	16,296,582.38	64,579,262.00	(1,113,462.00)	-1.7%
2) Federal Revenue		8100-8299	9,400,224.36	8,809,145.67	1,234,986.62	11,333,584.60	2,524,438.93	28.7%
3) Other State Revenue		8300-8599	10,224,788.92	8,469,356.62	3,076,371.53	7,827,701.95	(641,654.67)	-7.6%
4) Other Local Revenue		8600-8799	2,153,804.30	2,066,669.08	925,379.80	3,018,290.03	951,620.95	46.0%
5) TOTAL, REVENUES			86,578,860.58	85,037,895.37	21,533,320.33	86,758,838.58		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	30,945,573.27	31,032,618.67	8,442,131.21	32,305,447.04	(1,272,828.37)	-4.1%
2) Classified Salaries		2000-2999	12,338,558.07	11,925,295.69	3,539,495.95	12,336,169.88	(410,874.19)	-3.4%
3) Employee Benefits		3000-3999	18,507,854.71	17,956,888.22	4,179,555.34	19,025,632.97	(1,068,744.75)	-6.0%
4) Books and Supplies		4000-4999	12,204,855.77	8,728,926.29	932,431.99	11,973,790.55	(3,244,864.26)	-37.2%
5) Services and Other Operating Expenditures		5000-5999	12,555,969.67	10,863,363.15	3,255,310.03	15,313,888.94	(4,450,525.79)	-41.0%
6) Capital Outlay		6000-6999	5,151,755.00	8,988,476.42	1,676,485.09	11,092,202.16	(2,103,725.74)	-23.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	943,324.55	943,324.55	265,292.00	948,861.56	(5,537.01)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,000.00)	(75,000.00)	0.00	(75,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			92,572,891.04	90,363,892.99	22,290,701.61	102,920,993.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(5,994,030.46)	(5,325,997.62)	(757,381.28)	(16,162,154.52)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	19,000.00	19,000.00	7,959.05	19,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,000.00	19,000.00	7,959.05	19,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(5,975,030.46)	(5,306,997.62)	(749,422.23)	(16,143,154.52)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,787,758.69	17,416,554.53		28,787,758.69	11,371,204.16	65.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,787,758.69	17,416,554.53		28,787,758.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,787,758.69	17,416,554.53		28,787,758.69		
2) Ending Balance, June 30 (E + F1e)			22,812,728.23	12,109,556.91		12,644,604.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	30,814.80	30,814.80		30,814.80		
Prepaid Items		9713	0.00	0.00		0.00		

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	14,512,420.99	3,688,387.65		2,299,051.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,200,167.64	8,796,977.58		10,239,737.94		
Unassigned/Unappropriated Amount		9790	(5,675.20)	(481,623.12)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	44,645,653.00	56,284,252.00	12,657,752.00	44,642,801.00	(11,641,451.00)	-20.7%
Education Protection Account State Aid - Current Year		8012	14,633,749.00	4,129,243.00	3,651,362.00	14,409,335.00	10,280,092.00	249.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	39,154.00	39,154.00	0.00	38,330.00	(824.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,424,792.00	5,384,647.00	0.00	5,611,938.00	227,291.00	4.2%
Unsecured Roll Taxes		8042	533,896.00	512,935.00	0.00	589,715.00	76,780.00	15.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	69,802.00	100,839.00	0.00	100,839.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,470,907.00)	(1,470,907.00)	0.00	(1,550,158.00)	(79,251.00)	5.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,046,226.00	832,968.00	0.00	856,869.00	23,901.00	2.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	18,774.38	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			64,922,365.00	65,813,131.00	16,327,888.38	64,699,669.00	(1,113,462.00)	-1.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(122,322.00)	(120,407.00)	(31,306.00)	(120,407.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			64,800,043.00	65,692,724.00	16,296,582.38	64,579,262.00	(1,113,462.00)	-1.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

# Multi-year Projections



Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	64,579,262.00	2.57%	66,237,349.00	2.04%	67,589,474.00
2. Federal Revenues	8100-8299	56,399.66	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,863,322.00	3.94%	1,936,736.89	3.29%	2,000,455.53
4. Other Local Revenues	8600-8799	542,000.00	3.94%	563,354.80	3.29%	581,889.17
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	(5,160,934.19)	(3.12%)	(5,000,000.00)	0.00%	(5,000,000.00)
6. Total (Sum lines A1 thru A5c)		61,899,049.47	3.00%	63,756,440.69	2.25%	65,190,818.70
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,829,063.20		27,188,572.65
b. Step & Column Adjustment				359,509.45		364,326.87
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,829,063.20	1.34%	27,188,572.65	1.34%	27,552,899.52
2. Classified Salaries						
a. Base Salaries				9,557,307.14		9,669,127.63
b. Step & Column Adjustment				111,820.49		113,128.79
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,557,307.14	1.17%	9,669,127.63	1.17%	9,782,256.42
3. Employee Benefits	3000-3999	13,422,725.99	2.16%	13,712,002.14	1.84%	13,964,862.49
4. Books and Supplies	4000-4999	2,472,895.55	3.03%	2,547,824.29	2.64%	2,615,086.85
5. Services and Other Operating Expenditures	5000-5999	8,094,670.01	3.03%	8,339,938.51	2.64%	8,560,112.89
6. Capital Outlay	6000-6999	4,798,554.00	3.03%	4,943,950.19	2.64%	5,074,470.47
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	948,861.56	3.98%	986,656.17	3.08%	1,017,019.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(825,854.49)	(39.16%)	(502,442.55)	0.00%	(502,442.55)
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)		65,298,222.96	2.43%	66,885,629.03	1.76%	68,064,265.64
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,399,173.49)		(3,129,188.34)		(2,873,446.94)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,744,726.23		10,345,552.74		7,216,364.40
2. Ending Fund Balance (Sum lines C and D1)		10,345,552.74		7,216,364.40		4,342,917.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	105,814.80		105,814.80		105,814.80
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	10,239,737.94		7,110,549.60		4,237,102.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,345,552.74		7,216,364.40		4,342,917.46
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,239,737.94		7,110,549.60		4,237,102.66
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		10,239,737.94		7,110,549.60		4,237,102.66
<b>F. ASSUMPTIONS</b>						
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	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	11,277,184.94	(46.72%)	6,008,478.44	0.00%	6,008,478.44
3. Other State Revenues	8300-8599	5,964,379.95	(33.22%)	3,983,239.77	3.29%	4,114,288.35
4. Other Local Revenues	8600-8799	2,476,290.03	0.00%	2,476,290.03	0.00%	2,476,290.03
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	5,160,934.19	(3.12%)	5,000,000.00	0.00%	5,000,000.00
6. Total (Sum lines A1 thru A5c)		24,878,789.11	(29.79%)	17,468,008.24	.75%	17,599,056.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,476,383.84		3,962,191.13
b. Step & Column Adjustment				52,391.32		53,093.36
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,566,584.03)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,476,383.84	(27.65%)	3,962,191.13	1.34%	4,015,284.49
2. Classified Salaries						
a. Base Salaries				2,778,862.74		2,433,351.20
b. Step & Column Adjustment				28,140.96		28,470.21
c. Cost-of-Living Adjustment						
d. Other Adjustments				(373,652.50)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,778,862.74	(12.43%)	2,433,351.20	1.17%	2,461,821.41
3. Employee Benefits	3000-3999	5,602,906.98	(7.49%)	5,183,062.40	1.70%	5,271,122.78
4. Books and Supplies	4000-4999	9,500,895.00	(68.12%)	3,028,495.42	2.64%	3,108,447.70
5. Services and Other Operating Expenditures	5000-5999	7,219,218.93	(61.22%)	2,799,782.48	2.64%	2,873,696.74
6. Capital Outlay	6000-6999	6,293,648.16	(92.34%)	482,259.41	2.64%	494,991.06
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	750,854.49	(43.07%)	427,442.55	0.00%	427,442.55
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)		37,622,770.14	(51.32%)	18,316,584.59	1.84%	18,652,806.73
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(12,743,981.03)		(848,576.35)		(1,053,749.91)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,043,032.46		2,299,051.43		1,450,475.08
2. Ending Fund Balance (Sum lines C and D1)		2,299,051.43		1,450,475.08		396,725.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,299,051.43		1,450,475.08		396,725.17
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,299,051.43		1,450,475.08		396,725.17
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
removed one-time expenditures						

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	64,579,262.00	2.57%	66,237,349.00	2.04%	67,589,474.00
2. Federal Revenues	8100-8299	11,333,584.60	(46.99%)	6,008,478.44	0.00%	6,008,478.44
3. Other State Revenues	8300-8599	7,827,701.95	(24.37%)	5,919,976.66	3.29%	6,114,743.88
4. Other Local Revenues	8600-8799	3,018,290.03	.71%	3,039,644.83	.61%	3,058,179.20
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)		86,777,838.58	(6.40%)	81,224,448.93	1.93%	82,789,875.52
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				32,305,447.04		31,150,763.78
b. Step & Column Adjustment				411,900.77		417,420.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,566,584.03)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,305,447.04	(3.57%)	31,150,763.78	1.34%	31,568,184.01
2. Classified Salaries						
a. Base Salaries				12,336,169.88		12,102,478.83
b. Step & Column Adjustment				139,961.45		141,599.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(373,652.50)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,336,169.88	(1.89%)	12,102,478.83	1.17%	12,244,077.83
3. Employee Benefits	3000-3999	19,025,632.97	(.69%)	18,895,064.54	1.80%	19,235,985.27
4. Books and Supplies	4000-4999	11,973,790.55	(53.43%)	5,576,319.71	2.64%	5,723,534.55
5. Services and Other Operating Expenditures	5000-5999	15,313,888.94	(27.26%)	11,139,720.99	2.64%	11,433,809.63
6. Capital Outlay	6000-6999	11,092,202.16	(51.08%)	5,426,209.60	2.64%	5,569,461.53
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	948,861.56	3.98%	986,656.17	3.08%	1,017,019.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,000.00)	0.00%	(75,000.00)	0.00%	(75,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		102,920,993.10	(17.22%)	85,202,213.62	1.78%	86,717,072.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(16,143,154.52)		(3,977,764.69)		(3,927,196.85)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,787,758.69		12,644,604.17		8,666,839.48
2. Ending Fund Balance (Sum lines C and D1)		12,644,604.17		8,666,839.48		4,739,642.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	105,814.80		105,814.80		105,814.80
b. Restricted	9740	2,299,051.43		1,450,475.08		396,725.17
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	10,239,737.94		7,110,549.60		4,237,102.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,644,604.17		8,666,839.48		4,739,642.63
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,239,737.94		7,110,549.60		4,237,102.66
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,239,737.94		7,110,549.60		4,237,102.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.95%		8.35%		4.89%
<b>F. RECOMMENDED RESERVES</b>						
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					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,999.79		3,999.79		3,999.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		102,920,993.10		85,202,213.62		86,717,072.37
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		102,920,993.10		85,202,213.62		86,717,072.37
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,087,629.79		2,556,066.41		2,601,512.17
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,087,629.79		2,556,066.41		2,601,512.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

## SSC School District and Charter School Financial Projection Dashboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2023–24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. 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 <sup>1</sup>	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 <sup>2</sup>	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,044	–	–	–

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate <sup>4</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>4</sup>		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate <sup>5</sup>		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>6</sup>		\$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

<sup>1</sup>Applies 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.

<sup>2</sup>Additional 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.

<sup>3</sup>Funding 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.

<sup>4</sup>California 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.

<sup>5</sup>Unemployment 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).

<sup>6</sup>Minimum wage rates are effective January 1 of the respective year.

Special Ed  
Maintenance of Effort



First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								476.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,640,382.19		2,640,382.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,454,225.26		1,454,225.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,814,940.57		1,814,940.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	86,871.83		86,871.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	49,700.00		49,700.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	6,046,119.85	0.00	6,046,119.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	14,436.92		14,436.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	14,436.92	0.00	14,436.92
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,060,556.77</b>	<b>0.00</b>	<b>6,060,556.77</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,416,177.25		2,416,177.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	313,617.39		313,617.39
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,172,263.59		1,172,263.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	51,000.00		51,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	14,700.00		14,700.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,967,758.23	0.00	3,967,758.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	14,436.92		14,436.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	14,436.92	0.00	14,436.92
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,982,195.15</b>	<b>0.00</b>	<b>3,982,195.15</b>

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,221,866.41
	TOTAL COSTS								5,204,061.56
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	290,817.58		290,817.58
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	146,039.79		146,039.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	51,000.00		51,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	14,000.00		14,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	501,857.37	0.00	501,857.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	501,857.37	0.00	501,857.37
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								1,221,866.41
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								1,407,305.39
	TOTAL COSTS								3,131,029.17

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								476.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-1)

SELPA: (??)


SECTION 3

Column A	Column B	Column C
Projected Exps. (LP-1 Worksheet)	Actual Expenditures Comparison Year	Difference
FY 2023-24	FY 2022-23	(A - B)

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures	6,060,556.77		
b. Less: Expenditures paid from federal sources	856,495.21		
c. Expenditures paid from state and local sources	5,204,061.56	6,405,032.25	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,405,032.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,204,061.56	6,405,032.25	(1,200,970.69)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	6,060,556.77		
b. Less: Expenditures paid from federal sources	856,495.21		

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA:	(??)			
	c. Expenditures paid from state and local sources	5,204,061.56	6,405,032.25	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		<u>6,405,032.25</u>	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	<u>5,204,061.56</u>	<u>6,405,032.25</u>	
	d. Special education unduplicated pupil count	476.00	436.00	
	e. Per capita state and local expenditures (A2c/A2d)	<u>10,932.90</u>	<u>14,690.44</u>	<u>(3,757.54)</u>
	If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

**B. LOCAL EXPENDITURES ONLY METHOD**

		Projected Exps. <u>FY 2023-24</u>	Comparison Year <u>FY 2022-23</u>	<u>Difference</u>
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	3,131,029.17	2,997,162.06	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		<u>2,997,162.06</u>	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	<u>3,131,029.17</u>	<u>2,997,162.06</u>	<u>133,867.11</u>
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.			
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	<u>3,131,029.17</u>	2,997,162.06	

Central Union High  
Imperial County

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

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SELPA:	(??)				
	Add/Less: Adjustments required for MOE calculation			0.00	
	Comparison year's expenditures, adjusted for MOE calculation			2,997,162.06	
	Less: Exempt reduction(s) from SECTION 1			0.00	
	Less: 50% reduction from SECTION 2			0.00	
	Net expenditures paid from local sources	3,131,029.17		2,997,162.06	
	b. Special education unduplicated pupil count	476.00		436.00	
	c. Per capita local expenditures (B2a/B2b)	6,577.79		6,874.22	(296.43)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Arnold Preciado  
 \_\_\_\_\_  
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 Assistant Superintendent Business & Support Services  
 \_\_\_\_\_  
 Title

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