

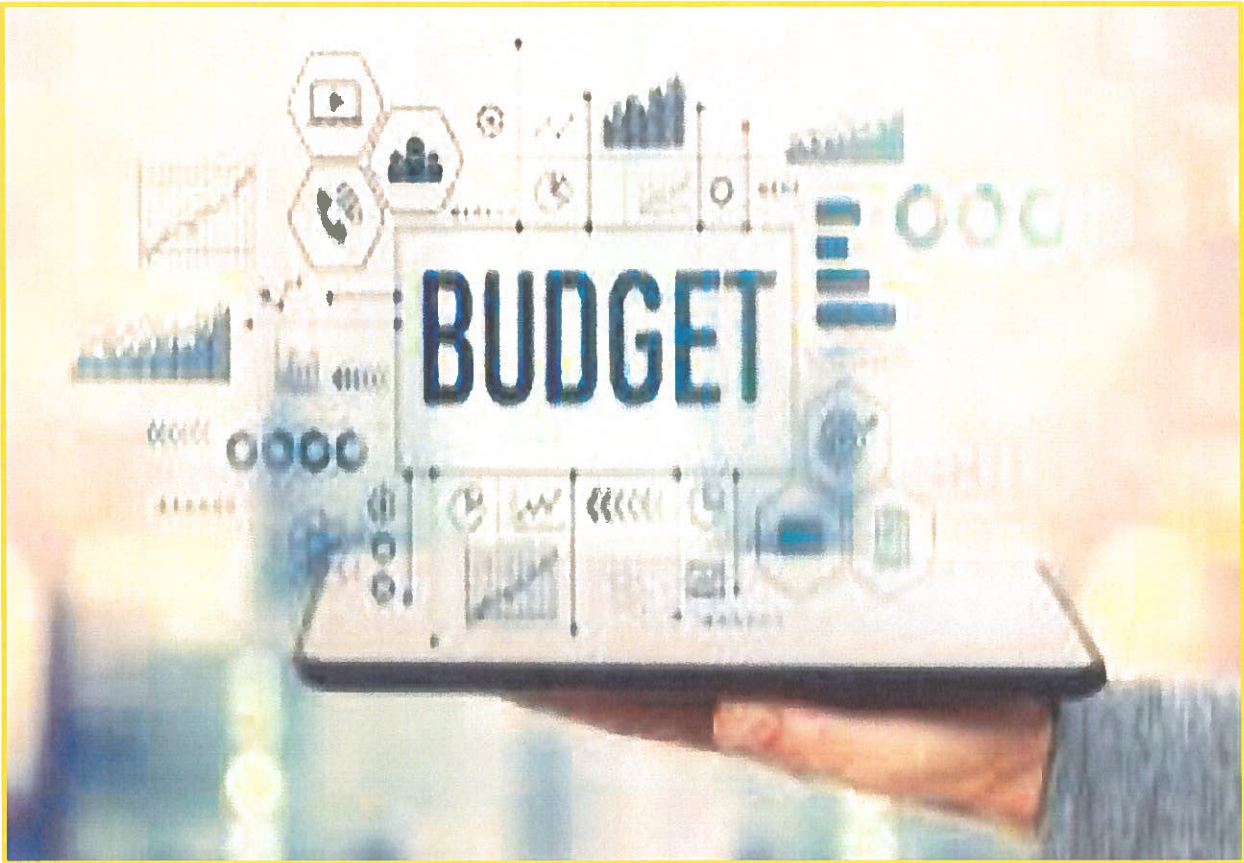
Central Union High
School District

2022-2023

2nd Interim Report

Central Union High School District 2022-23 Second Interim Budget Report

March 14, 2023



Central Union High School District

Second Interim Report 2022-23

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:

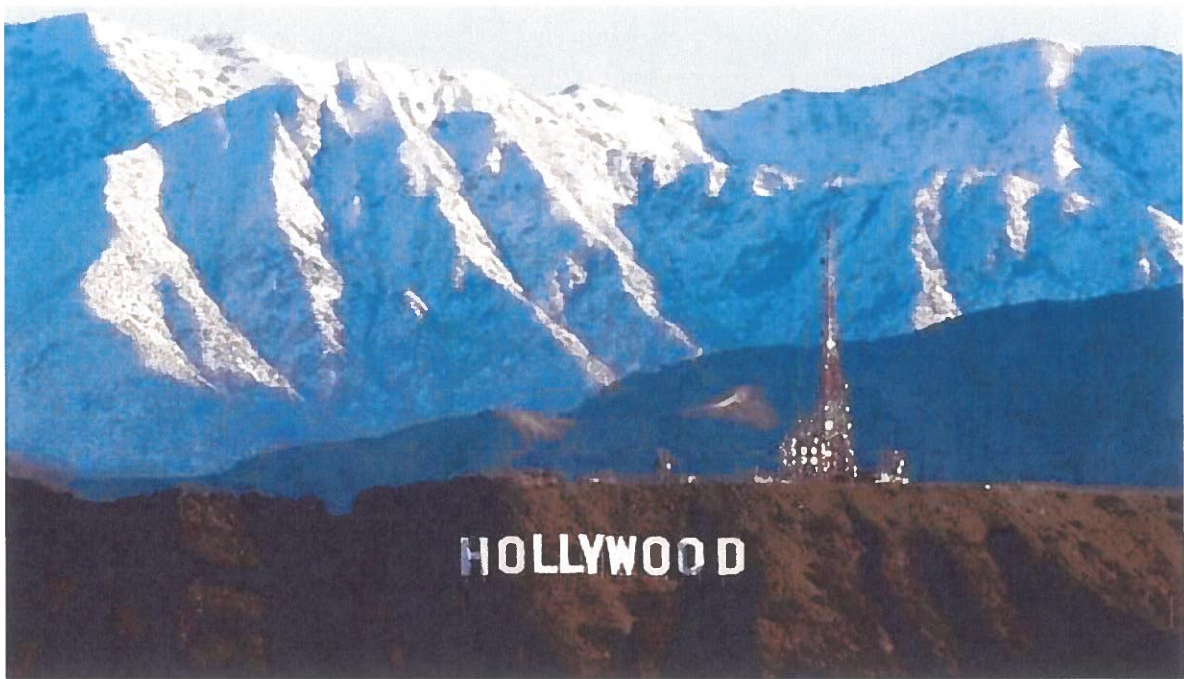
- Positive Certification: Designation means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- Qualified Certification: Designation means the District may not be able to meet its obligations for the current year and subsequent two years.
- Negative 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 Second 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 Second Interim Report is submitted with a Positive Certification.

Second Interim Report - Budget Overview

In order to develop the District's Second 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 one additional budget report to the Board of Trustees which is essentially update to the Budget. The Second Interim Report is presented in March and includes these major pieces:

1. A narrative regarding current fiscal considerations, budget assumptions, a budget comparison between First and Second Interim 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

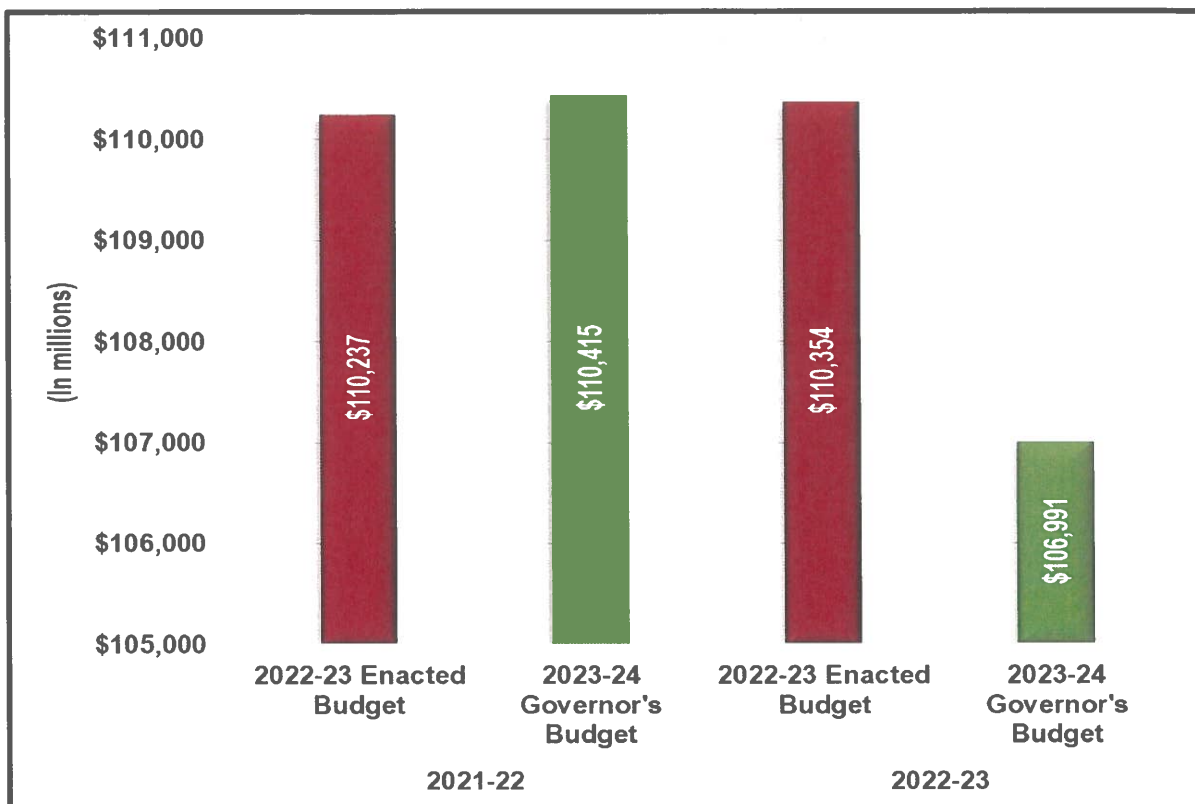
When Governor Gavin Newsom unveiled his May Revise Budget for 2022-23, it was projected to reach \$300.7 billion budget for the State of California. In contrast, just two years ago, schools were facing a potential 10% cut alongside billions of dollars in deferred state payments in order to help the state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

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

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

As a reminder of education funding history, for 2020-21, the Governor provided an unfunded Cost of Living Adjustment (COLA) of 2.31%. This unfunded percentage 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 is 6.56% and projected 2023-24 is currently stated at 8.13%. Again, this is the Statutory COLA and not the final funded COLA which, in the past, we have experienced the two to be quite different.

Below is a chart from School Services of California - Governor's 2023-274 Budget presentation that details the changes in State funding for Prop. 98 as part of a two year comparison.



Each year, the Proposition 98 minimum guarantee for the two prior fiscal years is revised to reflect updated state revenues. In the graph above, the Governor's Budget increases funding in 2021-22 by approximately \$200 million. For 2022-23, the Governor reduces funding by approximately \$3.4 billion. This is a significant impact to funding education in the current and out years. This is based on reduced revenue forecasted from personal, corporate and sales & use taxes for the State of California.

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

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

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

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

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

The chart below is a comparison of the Governor’s January Budget to the May Revision Budget. As noted, the proposed LCFF funding went from \$3.3 billion to \$6.1 billion to \$8.9 billion as a result of the Enacted Budget. The 2022-23 Statutory COLA is 6.56% plus 6.70% as an augmentation to the LCFF Base Grant.

Item	Governor’s Budget	May Revision	Enacted Budget
LCFF Funding Increase	\$3.3 billion	\$6.1 billion	\$8.9 billion¹
Proposition 98 Minimum Guarantee			
2020-21	\$95.9 billion	\$96.1 billion	\$96.1 billion
2021-22	\$99.1 billion	\$110.2 billion	\$110.2 billion
2022-23	\$102.0 billion	\$110.3 billion	\$110.4 billion
Discretionary Block Grant Funding	\$0	\$8 billion	\$3.6 billion²
Learning Recovery Emergency Block Grant	\$0	\$0	\$7.9 billion
¹ Reflects an increase of \$772 million in funding for districts and charter schools, \$2.82 billion for declining enrollment protections, \$997 million to support TK expansion and TK adult-to-student ratios, and a \$4.32 billion base increase ² Arts, Music, and Instructional Materials Discretionary Block Grant			

The augmentation or “Additional Funds” for LCFF (6.70%) are intended to help school districts address ongoing fiscal pressures, staffing shortages, and other operational needs. The Enacted Budget also included \$3.5 billion in one-time Art, Music and Instructional Materials Discretionary Block Grand Funding that is to be used towards Arts, Music, Instructional Materials and other operational costs. Unfortunately, the Governor proposes to reduce this art/music funding by \$1.2 billion bringing the appropriation down to \$2.3 billion. This reduction is based State revenues not coming in as previously projected. Additionally, the Governor set aside Learning Recovery Emergency Block Grant dollars.

Purpose of Supplemental & Concentration Funding

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

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

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

The main principal of the LCAP is to show how the district will provide increased or improved services to “unduplicated” pupils. Now that the LCFF no longer has a Funding Gap, S&C funding is based on full funding. Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars provided to the District as compared to the Base Grant funding of the LCFF. The CUHSD's three year average percentage of unduplicated students enrolled in our District is 77.90%. The total funding of Supplemental and Concentration Grant dollars for 2021-22 was \$12.1 million. As a comparison, the District is anticipating receiving approximately \$14.0 million in S&C dollars for 2022-23.

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

	2021-22	Est. 2022-23
Estimated Base Grant*	\$40,770,738	\$45,996,744
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$12,063,857	\$14,012,908
Estimated Total LCFF Funding	\$52,834,595	\$60,009,652
Percentage to Increase or Improve Services	29.59%	30.46%

*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. Actual Central Union High School enrollment for 2022-23 was 4,093. This is an actual decrease of 23 students compared to 2021-2022.

For the majority of districts, the ADA is the most important piece of State funding as it is used to calculate LCFF funding. For 2022-23, the District's LCFF accounts for **97.3%** of the total Unrestricted General Fund dollars. Even small fluctuations in the District's 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 **\$600,000**.

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

attendance percentages from 2015-16 to 2019-20. Having said this, the Covid-19 pandemic did significantly impact 2020-21, 2021-22 and, to this day, 2022-23 counts as well.

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

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

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

Table 1

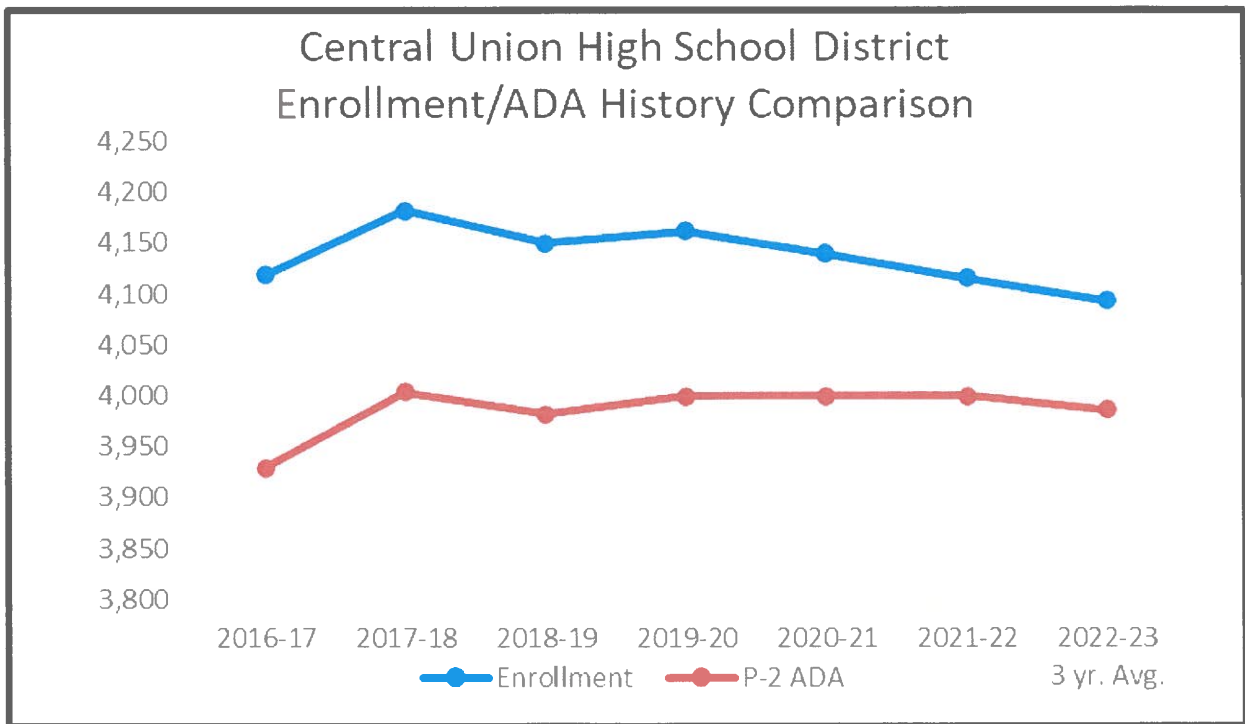


Table 2 below provides the District's funded ADA vs Enrollment history. As noted for 2022-23, the District will greatly benefit from the Covid -19 Three Year Average ADA which will essentially bring the ADA closer to our 3,999.79 ADA figure that was established in 2019-20. Instead of having an ADA drop of 130, the District will only be down by 13.76 ADA compared to 2019-20, 2020-21 and 2021-22. Other factors in the calculation made the three year average slightly lower at 3,986.03.

Table 2

			Oct. 2, 2019	Oct. 7, 2020	Oct. 6, 2021	Oct. 5, 2022
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
CALPADS Enrollment (October Snapshot)	4,182	4,150	4,162	4,140	4,116	4,090
Change in Enrollment	63	(32)	12	(22)	(24)	(26)
Percentage Change	1.53%	-0.77%	0.29%	-0.53%	-0.58%	-0.63%
					P-2 ADA	3 Yr. Avg.
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
P-2 Actual Attendance	4,003.96	3,982.12	3,999.79	3,999.79	3,999.79	3,986.03
Change in ADA Attendance P/Y	75	(22)	18	0	0	(14)
Percentage Change	1.91%	-0.55%	0.44%	0.00%	0.00%	-0.34%
P-2 Actual Attendance as a % of CALPADS Enrollment	95.74%	95.95%	96.10%	96.61%	97.18%	97.46%

Revenue, Expenditures, Summary (Comparison between Second Interim and First Interim Budget Reports for 2022-23)

The following chart is a comparison of the 2022-23 Second Interim Report to the First Interim Budget Report. This chart includes information on the budgeted amounts within each category with a description of the main reasons for the difference between the two budget reports. The first chart compares the Unrestricted Revenues and Expenditures between the two budgets and the second chart provides a comparison of the Restricted Revenues and Expenditures.

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Unrestricted 2022-23 - Second Interim Budget compared to First Interim Budget	2022-23 First Int. Budget	2022-23 Second Int. Budget	Variance	Reason Variance or Change
Beginning Balance	12,612,026	12,612,026	0	
Revenues:				
LCFF Sources	60,431,390	60,353,195	(78,195)	Revenue estimates decreased due to an decrease adjustment to LCFF.
Federal Revenues	50,000	56,400	6,400	Adjustment to projected MAA funding.
State Revenues	964,929	965,862	933	Slight adjustment to Mandated Block Grant.
Local Revenues	316,500	668,018	351,518	Received Paving Grant funds from Imp. Co. Air Pollution Control District.
Total Revenues	61,762,819	62,043,475	280,656	
Expenditures:				
Certificated Salaries	25,117,207	28,105,671	2,988,464	Increase in budgeted Certificated Salaries based on negotiated bargaining agreement for 2021-22 and 2022-23, 5% and 7% respectively.
Classified Salaries	7,931,811	8,709,430	777,619	Increase in budgeted Classified salaries based on negotiated bargaining agreement for 2021-22 and 2022-23, 5% and 7% respectively.
Employee Benefits	12,098,023	13,207,781	1,109,758	Increase in budgeted Statutory Benefits based on negotiated bargaining agreement for 2021-22 and 2022-23, 5% and 7% respectively.
Books & Supplies	6,528,757	4,920,642	(1,608,115)	The large decrease is due to adjustments in the projected LCAP budgeted expenditures for 2022-23. The Operations and Techonology budget was also decreased based on projected expenditures.
Services & Operating Exp.	8,055,773	7,190,098	(865,676)	Decreased due to adjustments for professional services and operating expenses.
Capital Outlay	2,162,787	1,981,287	(181,500)	Capital budget decreased - adjusted budgeted expenditures for purchases of equipment for Operations and Technology.
Other Outgo (Excluding Transfers of Indirect)	773,198	772,192	(1,006)	Adjusted outgo to ICOE portion of the LCFF based latest ADA adjustments.
Other Outgo (Transfers of Indirect)	(1,108,181)	(1,242,999)	(134,818)	Current indirect costs transfers is higher due to projected expdnditures for programs. 2022-23 up based on budgeted expenditure.
Transfers In	10,000	10,000	0	This is the District's 3% indirect charge to developer fees.
Other Sources	18,727	18,727	0	Budgeted the Verizon Tower License fees
Transfers Out	0	0	0	The Board originally approved \$1M transfer at July 1, 2022 and in the September Revise Budget to Deferred Maint. Fund. This was based on Facility Improvement Projects/Deferred Maint. It is now requested that the Board approve not transferring the \$1M as originally proposed due to projected General Fund Budget constraints.
Contributions of Restricted Programs	4,394,542	4,776,653	382,111	Contributions are projected to increase to cover estimated costs in Special Education and Routine Restricted Maintenance.
Total Expenditures	65,925,190	68,392,027	2,466,837	
Net Change	(4,162,371)	(6,348,552)	(2,186,181)	
Ending Balance	8,449,655	6,263,474		

Restricted 2022-23 - Second Interim Budget compared to First Interim Budget	2022-23 First Int. Budget	2022-23 Second Int. Budget	Variance	Reason for the Variance or Change
Beginning Balance	5,384,327	5,384,327	0	
Adjustment to Balance	0	0	0	
Net/Revised Beginning Balance	5,384,327	5,384,327	0	
Revenues:				
LCFF Sources	0	0	0	The LCFF is Unrestricted Funding. Would not be reported here.
Federal Revenues	15,611,922	15,609,603	(2,319)	Adjusted revenue budget for Migrant Program.
State Revenues	9,658,149	10,632,736	974,587	State Revenue increased to account for the new Art, Music and Instructional Material Block Grant.
Local Revenues	2,753,778	3,279,619	525,841	Modification budget based on latest information on Strong Workforce funding
Total Revenues	28,023,848	29,521,958	1,498,109	
Expenditures:				
Certificated Salaries	4,586,169	6,535,596	1,949,426	Increase in budgeted Certificated Salaries based on negotiated bargaining agreement for 2021-22 and 2022-23, 5% and 7% respectively.
Classified Salaries	2,187,436	2,756,514	569,077	Increase in budgeted Classified salaries based on negotiated bargaining agreement for 2021-22 and 2022-23, 5% and 7% respectively.
Employee Benefits	5,334,800	6,021,315	686,515	Increase in budgeted Statutory Benefits based on negotiated bargaining agreement for 2021-22 and 2022-23, 5% and 7% respectively.
Books & Supplies	11,285,223	10,328,676	(956,547)	Large decrease based on adjustment to ESSER III, Title I, Educator Effectiveness, and A-G Success Grant.
Services & Operating Exp.	7,688,479	6,434,538	(1,253,941)	Large decrease based on budgeted expenditures for ESSER III-LLM, ELO, and Title I Basic Ed Grant.
Capital Outlay	1,598,629	2,389,420	790,792	Increased due to the ESSER III and Strong Workforce projected equipment expenditures.
Other Outgo (Excluding Transfers of Indirect)	0	0	0	
Other Outgo (Transfers of Indirect)	1,033,181	1,167,999	134,818	Projected increase in Indirect Cost transfer based on increased program expenditures
Transfers Out	0	0	0	
Contributions of Restricted Programs	(4,394,542)	(4,776,653)	(382,111)	Contributions are projected to increase to cover estimated costs in Special Education and Routine Restricted Maintenance.
Total Expenditures	29,319,376	30,857,404	1,538,029	
Net Change	(1,295,527)	(1,335,447)	(39,919)	
Ending Balance	4,088,799	4,048,880		

The Net Decrease in the combined Unrestricted/Restricted Fund Balance is <\$7,683,998>. One of the reasons for this deficit is to spend one-time carry-over dollars in LCAP. Another is that most of the Federal Stimulus dollars accounted for are budgeted to be spent in 2022-23. Additionally, the negotiated agreement with ECSTA and CSEA had a major impact to the District's Budget.

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

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

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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 2022-23 Unrestricted General Fund Budget.

Table 3A

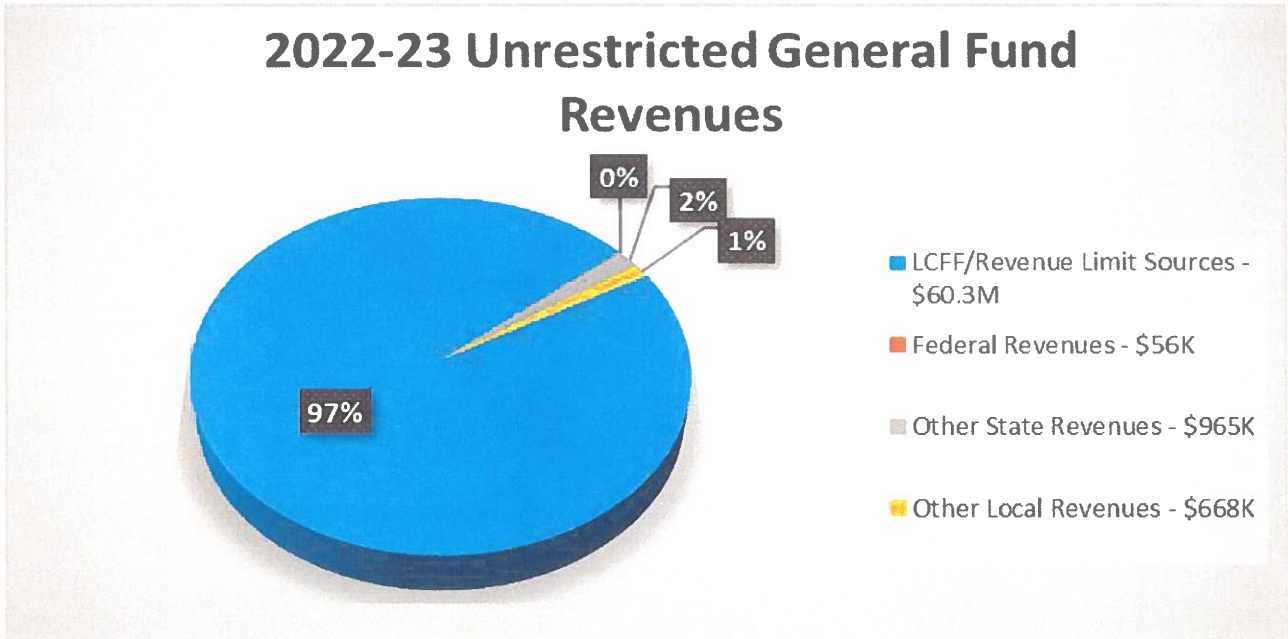
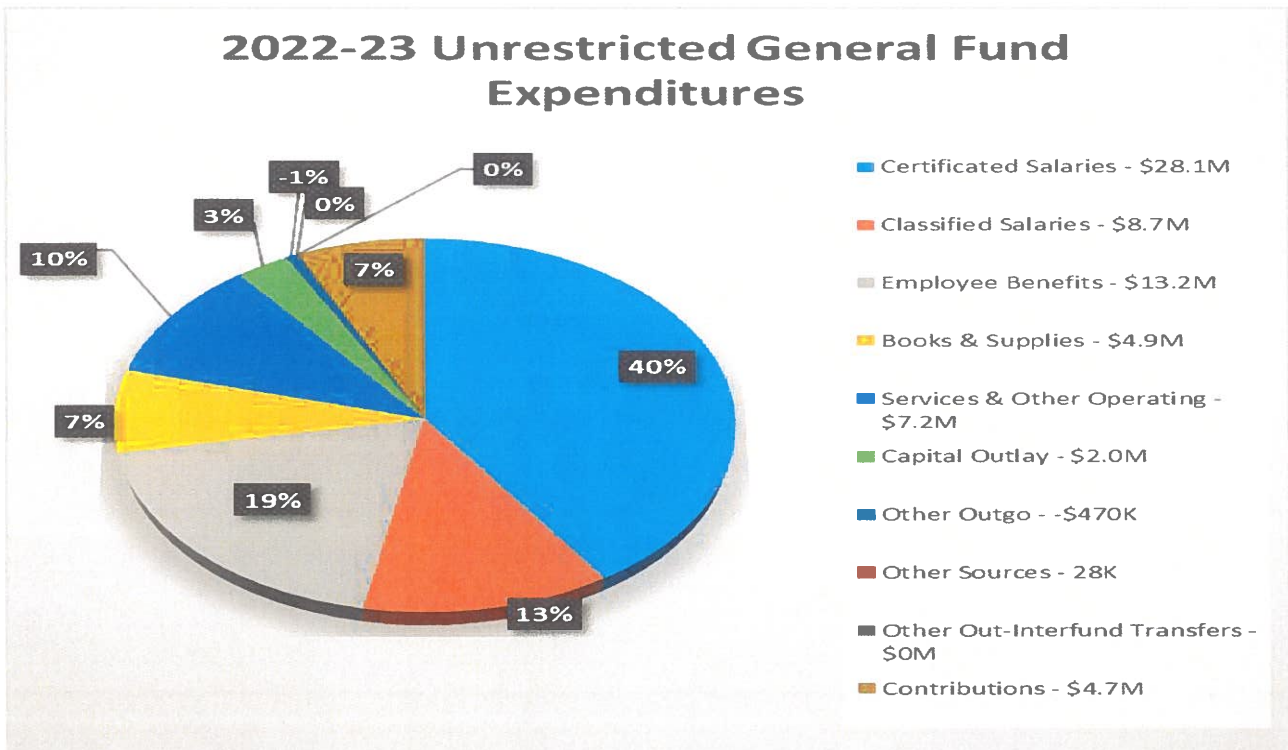


Table 3B



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

Table 4 A

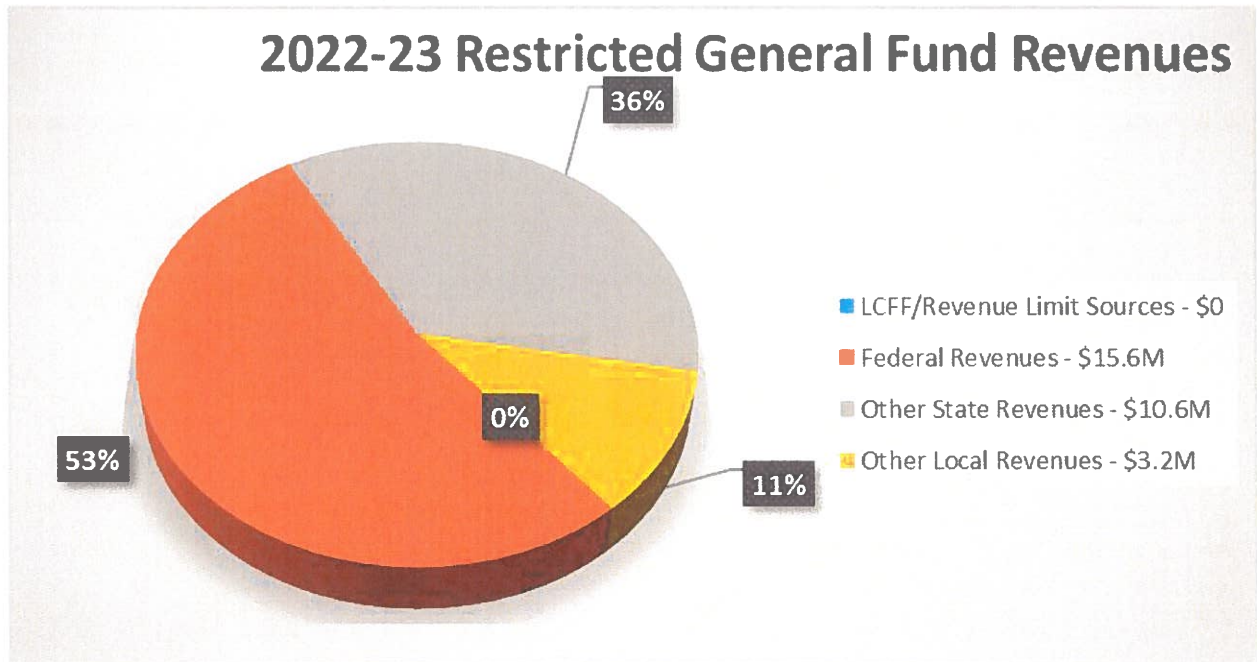
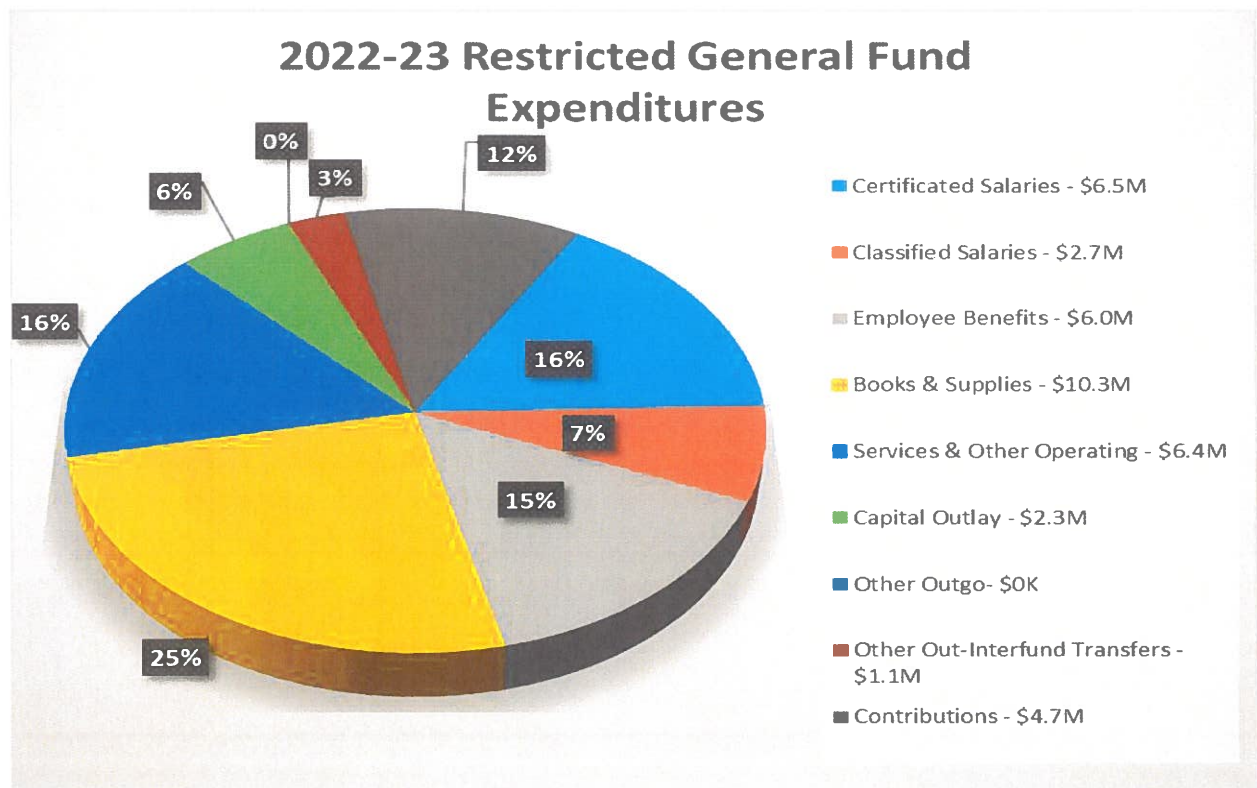


Table 4 B



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 supports instruction, educational programs and health & safety. These federal funds were provided to States to hedge the impact of COVID-19 on staff, assistance with costs of purchasing Personal Protective Equipment (PPE), disinfectant supplies, and other measures to mitigate the impact of the Coronavirus on school operations. The District has been appropriated or will be allocated a total of approximately \$5.3 million from the CARES Act, approximately \$4.8 million in CRRSA funds and \$15.8 million under the ARP Act. These funds are considered Restricted Funds and hence is the major reason why the Restricted Revenues and Expenditures were higher in 2021-22 and 2022-23 until the funds are expended.

In 2021-21, the majority of the ESSER II funds were expended or encumbered to be spent. For 2022-23, the District is conservatively budgeting the Federal ESSER III dollars as a large part of these funds are for capital improvement to improve social distancing and health & safety.

CalSTRS/PERS Funding Plan

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

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

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

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

Table 7 – CalSTRS Rate Schedule

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

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

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

Table 8 – CalPERS Rate Schedule

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

¹ Projected rates reflect an investment loss for 2021-22 based on preliminary investment returns, as well as an anticipated decrease in normal cost due to new hires entering lower cost benefit tiers

Bargaining Units

El Centro Secondary Teachers Association (ECSTA)

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

California School Employees Association (CSEA)

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

MULTIYEAR FINANCIAL PROJECTION

The 2022-23 Multi-Year Projection (MYP) for the Second Interim Report reflects that the district will be able to maintain the minimum 3% Reserve for Economic Uncertainty through 2024-25. Any negotiated salary increases, health and benefit increase and any other additional costs during these fiscal periods will have an impact on out-year ending fund balances. Currently, the multi-year financial projection assumes that the district will continue to operate at a comparable level year-over-year which includes ongoing costs that are currently in place.

General Fund (01) Multiyear Financial Projection Summary:

Components	2022-23	2023-24	2024-25
Revenues	\$ 91,594,160	\$ 85,632,132	\$ 87,240,192
Expenses	\$ 99,278,158	\$ 83,895,770	\$ 85,469,601
Excess/(Deficit)	\$ (7,683,998)	\$ 1,736,362	\$ 1,770,590
Beginning Balance	\$ 17,996,353	\$ 10,312,354	\$ 12,048,716
Ending Balance	\$ 10,312,354	\$ 12,048,716	\$ 13,819,306
GF (01) Unrestricted Reserves	6.18%	9.03%	10.59%

It is currently projected that the District will have a deficit in the first year (2022-23) but is projecting positive balances in the second and third out years. The major factor regarding the deficit in Year 1 is the spending down of the Federal Relief/Stimulus dollars and any carry over funds from Supplemental and Concentration balances. Any potential future deficits, if any, will need to be addressed with reductions in expenditures.

District Reserves

For 2021-22, the District closed the books with a decrease in the General Fund reserves by \$<682,874>. The District is projecting a decrease or deficit to the Ending Fund Balance of <\$7,683,998> for 2022-23. Again, it is anticipated that we will spend down Restricted Balances specifically Federal Relief/Stimulus as well as Supplemental and Concentration dollars.

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. This is 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 like an economic downturn and any approved bargaining unit agreement. Current cash conditions are good especially after the Governor's Enacted Budget for 2022-23 but the District will have keen interest in the State Budget for 2023-24 especially with the current projections showing a \$29.5 billion shortfall in state revenues. Attached to this Second Interim Budget Report is the School Services of California's (SSC) Pocket Budget. This Pocket Budget is a one sheet summary analysis of the Governor's Budget Proposal for 2023-24.

The District continues to have cash balances from the Cares Act funds and other Covid-19 impact mitigation dollars. It is projected that the District will maintain a positive cash balance in 2022-2023, 2023-24, and 2024-25.

CONCLUSION

Overall the District's fiscal position is stable. Based on the Department of Finance's current projected revenues for future years, the Local Control Funding Formula is expected to provide the District with the means to sustain its current operations and meet educational needs. The Legislative Analyst's Office forecasts is gloomy with potential deficits in the State's budget over the next couple of years. The shortfall assume that spending is flat but with the economy improving over the near future. In the interim, we must continue to be prudent and budget conservatively especially as it relates to the Local Control Funding Formula.

THE ECONOMY & STATE REVENUES



\$29.5 Billion

Budget shortfall over the 3-year budget window (2021-22, 2022-23, and 2023-24)

Significant Reductions to the "Big Three" Tax Revenues compared to the 2022-23 Enacted Budget

Budget Year	Personal Income Tax	Sales and Use Tax	Corporation Tax
2022-23	-6.3%	-3.2%	No Change
2023-24	-11.8%	-4.3%	-6.4%

Risks to the Budget

- Protracted and sustained inflation
- Slower growth in personal income tax
- Contracting employment



Will the Governor and lawmakers need to dip into rainy day funds to avoid cuts?

PROPOSITION 98

\$108.8 Billion

Represents a \$1.5 billion reduction for 2023-24 compared to the current-year Enacted Budget estimates



PROP 98 RESERVE

\$8.5 Billion

Down from \$9.5 billion in the 2022-23 Enacted Budget. The Governor's Budget revises prior-year deposits based on updated revenues, and estimates a required \$365 million deposit in 2023-24. This triggers the local cap on reserves.



MID-YEAR CUT

\$1.2 Billion

Arts, Music, and Instructional Materials Discretionary Block Grant

The Enacted Budget includes \$3.5 billion for a discretionary block grant. The Governor's budget proposed reducing this to \$2.3 billion.



LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF Target Entitlements for School Districts and Charters

	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment	\$1,031	-	-	\$312
2023-24 Adjusted Base Grants	\$10,942	\$10,060	\$10,359	\$12,317
TK Add-On	\$3,042	-	-	-

Note: Reliant on one-time funds to support ongoing LCFF costs

\$300 Million

LCFF EQUITY MULTIPLIER

New LCFF add-on targeting highest poverty schools



Funds go to schools serving a high percentage of students eligible for federal free meals



Programs Unchanged by the Governor's Budget

- Expanded Learning Opportunities Program
- Universal Transitional Kindergarten
- Universal Meals Program
- Home-to-School Transportation
- Special Education Funding
- Educator Workforce Programs
- Community Schools Partnership Program



Cost-of-Living Adjustment



2023-24	2024-25	2025-26	2026-27
8.13%	3.54%	3.31%	3.23%

ADA

2022-23 Second Interim
AVERAGE DAILY ATTENDANCE

13 63115 000000
Form AI
D826F547MJ(2022-23)

Central Union High
Imperial County

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)
A. DISTRICT						
1. Total District Regular ADA 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%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA 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	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,999.79	3,999.79	3,999.79	3,999.79	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	51.96	51.96	51.96	51.96	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	51.96	51.96	51.96	51.96	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,051.75	4,051.75	4,051.75	4,051.75	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

	CY 2022-23			CY 2023-24			CY 2024-25		
	v.23.2c			v.23.2c			v.23.2c		
	2/10/2023								
	Central Union High (63115) - 2022/23 Second Interim								
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
	13.26%	0.00%	77.90%	8.13%	0.00%	78.44%	3.54%	0.00%	78.70%
ADA	Base	Grade Span	Supplemental	ADA	Base	Grade Span	ADA	Base	Grade Span
Grades TK-3	\$ 9,166	\$ 953	\$ 1,577	\$ 9,911	\$ 1,031	\$ 1,717	\$ 10,262	\$ 1,067	\$ 1,783
Grades 4-6	9,304	1,450	1,385	10,060	1,578	1,533	10,416	1,659	1,605
Grades 7-8	9,580	1,493	1,426	10,359	1,625	1,578	10,736	1,688	1,652
Grades 9-12	11,102	289	1,775	12,005	312	1,877	12,430	323	2,007
Subtract Necessary Small School ADA and Funding	4,037.99			3,970.25			3,902.51		
Total Base, Supplemental, and Concentration Grant	\$ 44,829,765	\$ 1,166,979	\$ 7,166,293	\$ 47,662,851	\$ 1,238,718	\$ 7,671,678	\$ 48,508,199	\$ 1,260,511	\$ 7,833,595
NSS Allowance									
TOTAL BASE	\$ 44,829,765	\$ 1,166,979	\$ 7,166,293	\$ 47,662,851	\$ 1,238,718	\$ 7,671,678	\$ 48,508,199	\$ 1,260,511	\$ 7,833,595
ADD ONS:									
Targeted Instructional Improvement Block Grant			\$ 132,598			\$ 132,598			\$ 132,598
Home-to-School Transportation (COLA added commencing 2023-24)			210,945			228,095			236,170
Small School District Bus Replacement Program (COLA added commencing 2023-2-2)									
Transitional Kindergarten (commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
STATE AID CALCULATION									
Miscellaneous Adjustments			60,353,195			64,384,583			65,637,943
Adjusted LCFF Entitlement			(5,551,578)			(4,505,352)			(4,505,352)
Local Revenue (including RDA)			\$ 54,801,617			\$ 59,879,231			\$ 61,132,591
Gross State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA			N/A			N/A			N/A
2012-13 NSS Allowance (deficit)			\$ 24,471,875			\$ 24,061,343			\$ 23,650,811
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu			(5,551,578)			(4,505,352)			(4,505,352)
Subtotal State Aid for Historical RL/Charter General BG			18,920,297			19,555,991			19,145,459
Categorical Funding from 2012-13 net of fair share reduction			4,442,102			4,442,102			4,442,102
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor			23,362,399			23,998,093			23,587,561
Proration Factor			0.00%			0.00%			0.00%
Minimum State Aid Guarantee			\$ 23,362,399			\$ 23,998,093			\$ 23,587,561
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
GROSS STATE AID									
			\$ 54,801,617			\$ 59,879,231			\$ 61,132,591
ADDITIONAL STATE AID									
LCFF Entitlement (before COE transfer, choice & charter supplemental)			\$ 60,353,195			\$ 64,384,583			\$ 65,637,943
Change Over Prior Year			13.49%			7,175,057			1,253,360
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year			13.94%			1,828			602
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers			56.14%			15,124,526			13,780,002
Charter In-Lieu Taxes			3.84%			205,464			4,505,352
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			28.83%			15,329,990			\$ 65,637,943

General Fund

2022-23 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	57,921,789.00	60,431,390.00	32,252,994.62	60,353,195.00	(78,195.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	50,000.00	32,984.42	56,399.66	6,399.66	12.8%
3) Other State Revenue		8300-8599	873,037.07	964,929.07	517,844.71	965,862.00	932.93	0.1%
4) Other Local Revenue		8600-8799	313,500.00	316,500.00	583,854.00	668,018.46	351,518.46	111.1%
5) TOTAL, REVENUES			59,108,326.07	61,762,819.07	33,387,677.75	62,043,475.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,268,373.87	25,117,207.04	12,793,851.69	28,105,670.87	(2,988,463.83)	-11.9%
2) Classified Salaries		2000-2999	7,586,231.29	7,931,811.09	4,260,957.33	8,709,429.83	(777,618.74)	-9.8%
3) Employee Benefits		3000-3999	11,413,628.24	12,098,022.75	6,173,968.25	13,207,781.15	(1,109,758.40)	-9.2%
4) Books and Supplies		4000-4999	9,555,984.19	6,528,756.73	862,449.29	4,920,642.03	1,608,114.70	24.6%
5) Services and Other Operating Expenditures		5000-5999	5,283,785.62	8,055,773.23	3,805,025.00	7,190,097.55	865,675.68	10.7%
6) Capital Outlay		6000-6999	1,136,200.00	2,162,787.47	338,306.63	1,981,287.47	181,500.00	8.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	747,603.60	773,197.53	400,840.00	772,191.59	1,005.94	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(829,111.80)	(1,108,180.80)	(14,520.11)	(1,242,998.89)	134,818.09	-12.2%
9) TOTAL, EXPENDITURES			59,162,695.01	61,559,375.04	28,620,878.08	63,644,101.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,368.94)	203,444.03	4,766,799.67	(1,600,626.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	18,727.20	9,363.60	18,727.20	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,578,569.31)	(4,394,541.71)	0.00	(4,776,652.52)	(382,110.81)	8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,578,569.31)	(4,365,814.51)	9,363.60	(4,747,925.32)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,632,938.25)	(4,162,370.48)	4,776,163.27	(6,348,551.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,612,025.74	12,612,025.74		12,612,025.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,612,025.74	12,612,025.74		12,612,025.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,612,025.74	12,612,025.74		12,612,025.74		
2) Ending Balance, June 30 (E + F1e)			6,979,087.49	8,449,655.26		6,263,473.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	53,224.40	53,224.40		53,224.40		

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)
Prepaid Items		9713	0.00	0.00		0.00		
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	6,850,863.09	8,321,430.86		6,135,249.54		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	41,424,098.00	42,144,293.00	22,998,281.00	42,066,100.00	(78,193.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	11,871,293.00	12,735,517.00	6,389,458.00	12,735,517.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	40,490.00	39,154.00	19,576.89	39,154.00	0.00	0.0%
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	5,201,289.00	5,424,792.00	2,148,660.55	5,424,792.00	0.00	0.0%
Unsecured Roll Taxes		8042	511,261.00	533,896.00	503,746.85	533,896.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	61,460.00	69,802.00	23,403.17	69,802.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,358,540.00)	(1,470,907.00)	0.00	(1,470,907.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	250,000.00	1,046,226.00	215,561.16	1,046,226.00	0.00	0.0%
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	20,000.00	0.00	0.00	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			58,021,351.00	60,522,773.00	32,298,687.62	60,444,580.00	(78,193.00)	-0.1%
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	(99,562.00)	(91,383.00)	(45,693.00)	(91,385.00)	(2.00)	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			57,921,789.00	60,431,390.00	32,252,994.62	60,353,195.00	(78,195.00)	-0.1%

2022-23 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,323,628.03	15,611,922.06	533,360.73	15,609,603.16	(2,318.90)	0.0%
3) Other State Revenue		8300-8599	8,997,975.31	9,658,148.52	7,382,893.20	10,632,735.69	974,587.17	10.1%
4) Other Local Revenue		8600-8799	2,913,660.11	2,753,777.76	1,478,889.30	3,279,618.82	525,841.06	19.1%
5) TOTAL, REVENUES			28,235,263.45	28,023,848.34	9,395,143.23	29,521,957.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,110,763.42	4,586,169.30	1,968,456.56	6,535,595.70	(1,949,426.40)	-42.5%
2) Classified Salaries		2000-2999	2,263,047.01	2,187,436.31	1,142,153.84	2,756,513.56	(569,077.25)	-26.0%
3) Employee Benefits		3000-3999	5,418,250.22	5,334,800.06	1,122,727.37	6,021,314.56	(686,514.50)	-12.9%
4) Books and Supplies		4000-4999	8,624,419.15	11,285,223.25	1,130,524.81	10,328,675.76	956,547.49	8.5%
5) Services and Other Operating Expenditures		5000-5999	6,836,714.63	7,688,479.07	1,075,595.94	6,434,538.08	1,253,940.99	16.3%
6) Capital Outlay		6000-6999	4,021,490.00	1,598,628.58	562,601.68	2,389,420.33	(790,791.75)	-49.5%
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	709,351.80	1,033,180.80	14,520.11	1,167,998.89	(134,818.09)	-13.0%
9) TOTAL, EXPENDITURES			32,984,036.23	33,713,917.37	7,016,580.31	35,634,056.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,748,772.78)	(5,690,069.03)	2,378,562.92	(6,112,099.21)		
D. OTHER FINANCING SOURCES/USES								
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	4,578,569.31	4,394,541.71	0.00	4,776,652.52	382,110.81	8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,578,569.31	4,394,541.71	0.00	4,776,652.52		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(170,203.47)	(1,295,527.32)	2,378,562.92	(1,335,446.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,384,326.79	5,384,326.79		5,384,326.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,384,326.79	5,384,326.79		5,384,326.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,384,326.79	5,384,326.79		5,384,326.79		
2) Ending Balance, June 30 (E + F1e)			5,214,123.32	4,088,799.47		4,048,880.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2022-23 Second 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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,214,123.32	4,088,799.66		4,048,881.10		
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	0.00	(.19)		(1.00)		
LCFF SOURCES								
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%

2022-23 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	57,921,789.00	60,431,390.00	32,252,994.62	60,353,195.00	(78,195.00)	-0.1%
2) Federal Revenue		8100-8299	16,323,628.03	15,661,922.06	566,345.15	15,666,002.82	4,080.76	0.0%
3) Other State Revenue		8300-8599	9,871,012.38	10,623,077.59	7,900,737.91	11,598,597.69	975,520.10	9.2%
4) Other Local Revenue		8600-8799	3,227,160.11	3,070,277.76	2,062,743.30	3,947,637.28	877,359.52	28.6%
5) TOTAL, REVENUES			87,343,589.52	89,786,667.41	42,782,820.98	91,565,432.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,379,137.29	29,703,376.34	14,762,308.25	34,641,266.57	(4,937,890.23)	-16.6%
2) Classified Salaries		2000-2999	9,849,278.30	10,119,247.40	5,403,111.17	11,465,943.39	(1,346,695.99)	-13.3%
3) Employee Benefits		3000-3999	16,831,878.46	17,432,822.81	7,296,695.62	19,229,095.71	(1,796,272.90)	-10.3%
4) Books and Supplies		4000-4999	18,180,403.34	17,813,979.98	1,992,974.10	15,249,317.79	2,564,662.19	14.4%
5) Services and Other Operating Expenditures		5000-5999	12,120,500.25	15,744,252.30	4,880,620.94	13,624,635.63	2,119,616.67	13.5%
6) Capital Outlay		6000-6999	5,157,690.00	3,761,416.05	900,908.31	4,370,707.80	(609,291.75)	-16.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	747,603.60	773,197.53	400,840.00	772,191.59	1,005.94	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(119,760.00)	(75,000.00)	0.00	(75,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			92,146,731.24	95,273,292.41	35,637,458.39	99,278,158.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,803,141.72)	(5,486,625.00)	7,145,362.59	(7,712,725.69)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	18,727.20	9,363.60	18,727.20	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			(1,000,000.00)	28,727.20	9,363.60	28,727.20		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(5,803,141.72)	(5,457,897.80)	7,154,726.19	(7,683,998.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,996,352.53	17,996,352.53		17,996,352.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,996,352.53	17,996,352.53		17,996,352.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,996,352.53	17,996,352.53		17,996,352.53		
2) Ending Balance, June 30 (E + F1e)			12,193,210.81	12,538,454.73		10,312,354.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2022-23 Second 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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,214,123.32	4,088,799.66		4,048,881.10		
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	6,979,087.49	8,449,655.07		6,263,472.94		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	41,424,098.00	42,144,293.00	22,998,281.00	42,066,100.00	(78,193.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	11,871,293.00	12,735,517.00	6,389,458.00	12,735,517.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	40,490.00	39,154.00	19,576.89	39,154.00	0.00	0.0%
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	5,201,289.00	5,424,792.00	2,148,660.55	5,424,792.00	0.00	0.0%
Unsecured Roll Taxes		8042	511,261.00	533,896.00	503,746.85	533,896.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	61,460.00	69,802.00	23,403.17	69,802.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,358,540.00)	(1,470,907.00)	0.00	(1,470,907.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	250,000.00	1,046,226.00	215,561.16	1,046,226.00	0.00	0.0%
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	20,000.00	0.00	0.00	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			58,021,351.00	60,522,773.00	32,298,687.62	60,444,580.00	(78,193.00)	-0.1%
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	(99,562.00)	(91,383.00)	(45,693.00)	(91,385.00)	(2.00)	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			57,921,789.00	60,431,390.00	32,252,994.62	60,353,195.00	(78,195.00)	-0.1%

Multi-year Projections

SSC School District and Charter School Financial Projection Dashboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%

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 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,031	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI	6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41
	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21
	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96
Interest Rate for Ten-Year Treasuries	3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴	25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵	0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶	\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

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

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

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

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2022-23 is final based on the 2021-22 Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	60,353,195.00	6.68%	64,384,583.00	1.95%	65,637,943.00
2. Federal Revenues	8100-8299	56,399.66	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	965,862.00	8.13%	1,044,386.58	3.54%	1,081,357.87
4. Other Local Revenues	8600-8799	668,018.46	(52.67%)	316,185.86	3.54%	327,378.84
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Sources	8930-8979	18,727.20	0.00%	18,727.20	0.00%	18,727.00
c. Contributions	8980-8999	(4,776,652.52)	(5.79%)	(4,500,000.00)	4.44%	(4,700,000.00)
6. Total (Sum lines A1 thru A5c)		57,295,549.80	6.94%	61,273,882.64	1.80%	62,375,406.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,105,670.87		28,482,286.86
b. Step & Column Adjustment				376,615.99		381,662.64
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,105,670.87	1.34%	28,482,286.86	1.34%	28,863,949.50
2. Classified Salaries						
a. Base Salaries				8,709,429.83		8,811,330.16
b. Step & Column Adjustment				101,900.33		103,092.56
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,709,429.83	1.17%	8,811,330.16	1.17%	8,914,422.72
3. Employee Benefits	3000-3999	13,207,781.15	2.51%	13,539,660.65	2.14%	13,830,011.15
4. Books and Supplies	4000-4999	4,920,642.03	(49.11%)	2,503,912.12	2.77%	2,573,270.48
5. Services and Other Operating Expenditures	5000-5999	7,190,097.55	(32.53%)	4,851,436.91	2.77%	4,985,821.71
6. Capital Outlay	6000-6999	1,981,287.47	3.44%	2,049,443.76	2.77%	2,106,213.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	772,191.59	8.51%	837,902.28	3.71%	869,026.84
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,242,998.89)	0.00%	(1,242,998.89)	0.00%	(1,242,998.89)
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)		63,644,101.60	(5.99%)	59,832,973.85	1.78%	60,899,716.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,348,551.80)		1,440,908.79		1,475,689.85
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,612,025.74		6,263,473.94		7,704,382.73
2. Ending Fund Balance (Sum lines C and D1)		6,263,473.94		7,704,382.73		9,180,072.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	128,224.40		128,224.40		128,224.40
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,135,249.54		7,576,158.33		9,051,848.18

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		6,263,473.94		7,704,382.73		9,180,072.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,135,249.54		7,576,158.33		9,051,848.18
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)		6,135,249.54		7,576,158.33		9,051,848.18
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,609,603.16	(49.27%)	7,919,411.60	0.00%	7,919,411.60
3. Other State Revenues	8300-8599	10,632,735.69	(18.56%)	8,659,218.69	3.54%	8,965,755.04
4. Other Local Revenues	8600-8799	3,279,618.82	0.00%	3,279,618.82	0.00%	3,279,618.82
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,776,652.52	(5.79%)	4,500,000.00	4.44%	4,700,000.00
6. Total (Sum lines A1 thru A5c)		34,298,610.19	(28.98%)	24,358,249.11	2.08%	24,864,785.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,535,595.70		4,027,169.89
b. Step & Column Adjustment				53,250.52		53,964.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,561,676.33)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,535,595.70	(38.38%)	4,027,169.89	1.34%	4,081,133.97
2. Classified Salaries						
a. Base Salaries				2,756,513.56		2,202,756.64
b. Step & Column Adjustment				25,741.08		25,769.09
c. Cost-of-Living Adjustment						
d. Other Adjustments				(579,498.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,756,513.56	(20.09%)	2,202,756.64	1.17%	2,228,525.73
3. Employee Benefits	3000-3999	6,021,314.56	(12.61%)	5,262,313.29	1.88%	5,361,368.32
4. Books and Supplies	4000-4999	10,328,675.76	(34.50%)	6,765,661.13	2.77%	6,953,069.95
5. Services and Other Operating Expenditures	5000-5999	6,434,538.08	(32.15%)	4,366,066.62	2.77%	4,487,006.67
6. Capital Outlay	6000-6999	2,389,420.33	(69.86%)	720,277.26	2.77%	740,228.94
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	1,167,998.89	(38.48%)	718,551.31	0.00%	718,551.31
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)		35,634,056.88	(32.47%)	24,062,796.14	2.11%	24,569,884.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,335,446.69)		295,452.97		294,900.57
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,384,326.79		4,048,880.10		4,344,333.07
2. Ending Fund Balance (Sum lines C and D1)		4,048,880.10		4,344,333.07		4,639,233.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		4,344,333.07		4,639,233.64
b. Restricted	9740	4,048,881.10				
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)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,048,880.10		4,344,333.07		4,639,233.64
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d salary adjustments for one-time 5% 21/22 pay out						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	60,353,195.00	6.68%	64,384,583.00	1.95%	65,637,943.00
2. Federal Revenues	8100-8299	15,666,002.82	(49.45%)	7,919,411.60	0.00%	7,919,411.60
3. Other State Revenues	8300-8599	11,598,597.69	(16.34%)	9,703,605.27	3.54%	10,047,112.91
4. Other Local Revenues	8600-8799	3,947,637.28	(8.91%)	3,595,804.68	.31%	3,606,997.66
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Sources	8930-8979	18,727.20	0.00%	18,727.20	0.00%	18,727.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		91,594,159.99	(6.51%)	85,632,131.75	1.88%	87,240,192.17
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,641,266.57		32,509,456.75
b. Step & Column Adjustment				429,866.51		435,626.72
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,561,676.33)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,641,266.57	(6.15%)	32,509,456.75	1.34%	32,945,083.47
2. Classified Salaries						
a. Base Salaries				11,465,943.39		11,014,086.80
b. Step & Column Adjustment				127,641.41		128,861.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(579,498.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,465,943.39	(3.94%)	11,014,086.80	1.17%	11,142,948.45
3. Employee Benefits	3000-3999	19,229,095.71	(2.22%)	18,801,973.94	2.07%	19,191,379.47
4. Books and Supplies	4000-4999	15,249,317.79	(39.21%)	9,269,573.25	2.77%	9,526,340.43
5. Services and Other Operating Expenditures	5000-5999	13,624,635.63	(32.35%)	9,217,503.53	2.77%	9,472,828.38
6. Capital Outlay	6000-6999	4,370,707.80	(36.63%)	2,769,721.02	2.77%	2,846,442.29
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	772,191.59	8.51%	837,902.28	3.71%	869,026.84
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,000.00)	599.26%	(524,447.58)	0.00%	(524,447.58)
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)		99,278,158.48	(15.49%)	83,895,769.99	1.88%	85,469,601.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,683,998.49)		1,736,361.76		1,770,590.42
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,996,352.53		10,312,354.04		12,048,715.80
2. Ending Fund Balance (Sum lines C and D1)		10,312,354.04		12,048,715.80		13,819,306.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	128,224.40		4,472,557.47		4,767,458.04
b. Restricted	9740	4,048,881.10		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,135,249.54		7,576,158.33		9,051,848.18

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,312,354.04		12,048,715.80		13,819,306.22
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,135,249.54		7,576,158.33		9,051,848.18
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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)		6,135,248.54		7,576,158.33		9,051,848.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.18%		9.03%		10.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
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)		99,278,158.48		83,895,769.99		85,469,601.75
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)		99,278,158.48		83,895,769.99		85,469,601.75
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)		2,978,344.75		2,516,873.10		2,564,088.05
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)		2,978,344.75		2,516,873.10		2,564,088.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Special Ed
Maintenance of Effort

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 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
UNDUPLICATED PUPIL COUNT									436.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,396,327.07		2,396,327.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,129,771.57		1,129,771.57
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,596,492.83		1,596,492.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	506,199.43		506,199.43
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	112,643.00		112,643.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	5,741,433.90	0.00	5,741,433.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	233,904.75		233,904.75
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	233,904.75	0.00	233,904.75
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	5,975,338.65	0.00	5,975,338.65
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,200,724.97		2,200,724.97
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	279,408.49		279,408.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,103,096.87		1,103,096.87
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	302,295.96		302,295.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	112,643.00		112,643.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	3,998,169.29	0.00	3,998,169.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	157,511.86		157,511.86
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	157,511.86	0.00	157,511.86
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	4,155,681.15	0.00	4,155,681.15

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 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)								1,014,244.07
	TOTAL COSTS								5,169,925.22
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
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	258,869.42		258,869.42
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	129,000.72		129,000.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	57,000.00		57,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	8,000.00		8,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	452,870.14	0.00	452,870.14
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	452,870.14	0.00	452,870.14
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								1,014,244.07
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)								1,319,357.81
	TOTAL COSTS								2,786,472.02

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

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

SECTION 3

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
FY 2022-23	FY 2021-22	(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	5,975,338.65		
b. Less: Expenditures paid from federal sources	805,413.43		
c. Expenditures paid from state and local sources	5,169,925.22	4,275,294.36	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,275,294.36	
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	5,169,925.22	4,275,294.36	894,630.86

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.

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.

	Projected Exps. FY 2022-23	Comparison Year FY 2021-22	Difference
a. Total special education expenditures	5,975,338.65		
b. Less: Expenditures paid from federal sources	805,413.43		

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA:	(??)			
c. Expenditures paid from state and local sources		5,169,925.22	4,275,294.36	
Add/Less: Adjustments and/or PCRA required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			4,275,294.36	
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		5,169,925.22	4,275,294.36	
d. Special education unduplicated pupil count		436.00	436.00	
e. Per capita state and local expenditures (A2c/A2d)		11,857.63	9,805.72	2,051.91
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.	Comparison Year	
		FY 2022-23	FY 2021-22	Difference
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	2,786,472.02	2,429,849.08	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,429,849.08	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,786,472.02	2,429,849.08	356,622.94
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.				
		Projected Exps.	Comparison Year	
		FY 2022-23	FY 2021-22	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 only.			
	a. Expenditures paid from local sources	2,786,472.02	2,429,849.08	

Central Union High
Imperial County

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
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SELPA:	(??)		
	Add/Less: Adjustments required for MOE calculation	0.00	
	Comparison year's expenditures, adjusted for MOE calculation	<u>2,429,849.08</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>2,786,472.02</u>	<u>2,429,849.08</u>
	b. Special education unduplicated pupil count	436.00	436.00
	c. Per capita local expenditures (B2a/B2b)	<u>6,390.99</u>	<u>5,573.05</u>
			<u>817.94</u>

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.

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