



CUS
CABRILLO UNIFIED SCHOOL DISTRICT

Every Student. Every Day!

Budget Advisory Committee 2021-2022 Unaudited Actuals

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Interim Chief Business Officer

September 21, 2022

Agenda:

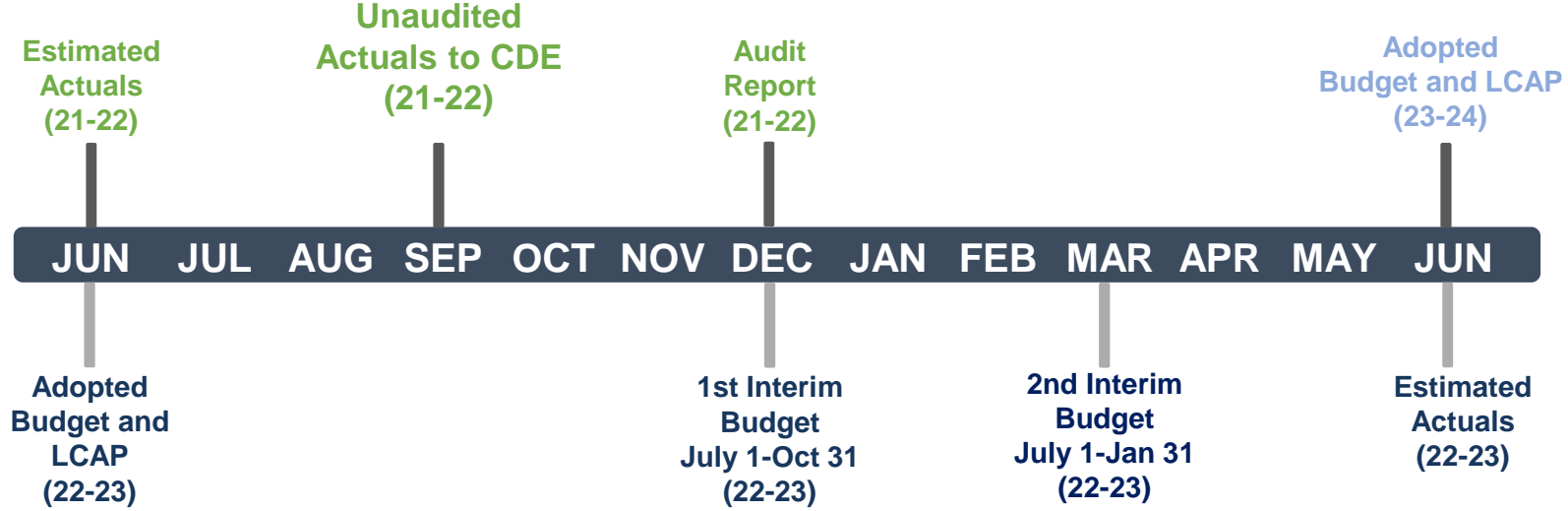
1. Welcome and Introductions
2. 2020-21 Revenue, Expenditures, and fund balance
3. Unaudited Actuals
4. Other Funds
5. 2022-2023 Revenue Highlights
6. Next Steps



Purpose of Budget Advisory Committee

- Represent the voice all stakeholders districtwide
- Advise the Board on issues related to revenue and expenditures
- Provide advice on ways to augment existing and possible new revenue
- Provide advice on ways to improve the effectiveness and efficiency of expenditures
- Serve as advocates of learning for all children and represent the points of view and interests of all stakeholders

2022-2023 Budget Cycle



What are Unaudited Actuals?

- Final Accounting of the 2021-22 Fiscal Year: July 1 – June 30
- District staff close out the year, process invoices and final payroll, continue to review accounts and balance and receive updated local, state and federal revenues.
- Annual Statement reporting the unaudited financial activities
- Revenue v. Expenditures – Contributions = Fund Balance
- General Fund (Fund 01): Other Funds



Changes in Revenue:

- Continued Basic Aid Funding Tax Revenue throughout 2021-22
- Annual Taxes Lower than Projection (\$845,839)

FY 20/21 Property Taxes	\$	28,485,396
Tax Growth - CUSD Assumption		0.04
Proposed Tax Growth	\$	1,139,416
FY 21/22 Proposed Property Taxes	\$	29,624,812
Actual Annual FY 21/22 Property Taxes	\$	28,778,973
Difference Between Proposed & Actual FY 21/22 Taxes	\$	845,839



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	30,390,997.35	2,069,526.74	32,460,524.09	32,388,033.00	1,984,217.00	34,372,250.00	5.9%
2) Federal Revenue		8100-8299	22,136.19	2,597,630.60	2,619,766.79	0.00	1,775,141.00	1,775,141.00	-32.2%
3) Other State Revenue		8300-8599	667,200.83	4,358,753.18	5,025,954.01	552,333.00	3,824,420.00	4,376,753.00	-12.9%
4) Other Local Revenue		8600-8799	234,189.44	2,791,480.25	3,025,669.69	200,000.00	2,297,863.00	2,497,863.00	-17.4%
5) TOTAL, REVENUES			31,314,523.81	11,817,390.77	43,131,914.58	33,140,366.00	9,881,641.00	43,022,007.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,623,915.78	4,047,492.34	17,671,408.12	13,563,049.00	3,464,677.00	17,027,726.00	-3.6%
2) Classified Salaries		2000-2999	3,745,979.10	3,948,516.80	7,694,495.90	3,780,881.00	3,353,077.00	7,133,958.00	-7.3%
3) Employee Benefits		3000-3999	6,516,054.84	5,032,066.91	11,548,121.75	6,609,930.00	4,780,996.00	11,390,926.00	-1.4%
4) Books and Supplies		4000-4999	537,044.21	1,838,761.91	2,375,806.12	449,372.00	2,054,137.00	2,503,509.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	2,772,136.66	3,437,144.91	6,209,281.57	2,325,768.00	2,969,955.00	5,295,723.00	-14.7%
6) Capital Outlay		6000-6999	0.00	123,572.44	123,572.44	0.00	121,012.00	121,012.00	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	157,300.52	154,066.48	311,367.00	66,327.00	271,533.00	337,860.00	8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(40,804.70)	40,804.70	0.00	(21,695.00)	12,283.00	(9,412.00)	New
9) TOTAL, EXPENDITURES			27,311,626.41	18,622,426.49	45,934,052.90	26,773,632.00	17,027,670.00	43,801,302.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,002,897.40	(6,805,035.72)	(2,802,138.32)	6,366,734.00	(7,146,029.00)	(779,295.00)	-72.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	330,000.00	0.00	330,000.00	350,000.00	0.00	350,000.00	6.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8960-8999	(7,121,586.54)	7,121,586.54	0.00	(7,727,277.00)	7,727,277.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,451,586.54)	7,121,586.54	(330,000.00)	(8,077,277.00)	7,727,277.00	(350,000.00)	6.1%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,448,689.14)	316,550.82	(3,132,138.32)	(1,710,543.00)	581,248.00	(1,129,295.00)	-63.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,731,961.79	2,314,767.71	9,046,729.50	3,283,272.65	1,748,785.53	5,032,058.18	-44.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,731,961.79	2,314,767.71	9,046,729.50	3,283,272.65	1,748,785.53	5,032,058.18	-44.4%
d) Other Restatements		9795	0.00	(882,533.00)	(882,533.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,731,961.79	1,432,234.71	8,164,196.50	3,283,272.65	1,748,785.53	5,032,058.18	-38.4%
2) Ending Balance, June 30 (E + F1e)			3,283,272.65	1,748,785.53	5,032,058.18	1,572,729.65	2,330,033.53	3,902,763.18	-22.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	45,000.00	0.00	45,000.00	80.0%
Stores		9712	33,698.65	0.00	33,698.65	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,748,785.53	1,748,785.53	0.00	2,330,033.53	2,330,033.53	33.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,387,922.00	0.00	1,387,922.00	1,324,540.00	0.00	1,324,540.00	-4.6%
Unassigned/Unappropriated Amount		9790	1,836,652.00	0.00	1,836,652.00	203,189.65	0.00	203,189.65	-88.9%



Unaudited Actuals, Other Funds

FUND		Ending Balance
Associated Student Body	Fund 08	\$ 164,005
Adult Education	Fund 11	\$ 176,658
Child Development	Fund 12	\$ 18,761
Cafeteria Fund	Fund 13	\$ 97,706
Deferred Maintenance	Fund 14	\$ 239
Special Reserve	Fund 17	\$ 75,111
Building Fund	Fund 21	\$ 36,815,575
Capital Facilities Fund	Fund 25	\$ 1,960,205
Bond Interest and Redemption	Fund 51	\$ 4,388,594



2022-2023 Revenue Highlights:

- Expanded Learning Opportunities Program: \$1,053,694
- Arts, Music, and Instructional Materials Discretionary Block Grant:
 - *Estimate: \$1,728,642
 - One-time funding through 2025-2026 school year
 - Funds may be used for professional development, acquiring instructional materials, improving school climate (including training on de-escalation and restorative justice strategies), developing diverse book collections with culturally relevant texts, operational costs, and COVID-19 costs.



2022-2023 Revenue Highlights continued:

- Learning Recovery Emergency Block Grant:
 - *Estimate: \$2,741,426
 - One-time funding through 2027-2028 school year
 - Funds may be used for increased instructional time, closing learning gaps, pupil supports to address barriers to learning, additional instruction, and academic services.
- Requires LEA to discuss and receive approval for their plans to expend the funds in a regularly scheduled public meeting of their Governing Board



Education Bills Signed by the Governor

- [Assembly Bill \(AB\) 740](#) (McCarty, Statutes of 2022)—**Foster Youth: Suspension and Expulsion**. This bill requires an LEA to send a notification to a foster child’s attorney, county social worker, educational rights holder, and tribal social worker (if that child is an Indian child as specified in the Welfare and Institutions Code), when an involuntary transfer to a continuation school, suspension, or expulsion proceeding occurs. This bill will take effect on January 1, 2023.
- [AB 2158](#) (Fong, Statutes of 2022)—**Local Educational Agencies: Ethics Training**. This bill requires each member of an LEA governing board, who is in service as of January 1, 2025, to receive ethics training before January 1, 2026, and then a training at least once every two years. It is important to note that the requirements of this bill do not apply to those officials whose term of office ends before January 1, 2026.
- [AB 2627](#) (Bauer-Kahn, Statutes of 2022)—**Electronically Collected Personal Information: Local Agencies: the California Community Colleges: Memorandum of Understanding**. This bill authorizes a local agency (including LEAs), at the request of a community college district (CCD), to enter into a memorandum of understanding that permits the local agency and CCD to share electronically collected personal information about users, unless the user has not provided informed written consent for that disclosure. The bill provides that the collected information can only be used for facilitating outreach to, and enrollment of, individuals in the community college system and notifying the user of all available support resources. The bill will become operative on January 1, 2023.
- [Senate Bill \(SB\) 1057](#) (Committee on Budget, Statutes of 2022)—**Elementary and Secondary Education: Omnibus Bill**. This bill is the elementary and secondary education omnibus bill, which makes non-substantive technical, clarifying, and conforming revisions to the Education Code. One of the provisions adds special education community advisory committees and districtwide school advisory committees on compensatory education to the list of local council and school site advisory committees that are exempt from the Bagley-Keene Open Meeting Act and the Ralph M. Brown Act. The bill will go into effect on January 1, 2023.
- [SB 1397](#) (Borgeas, Statutes of 2022)—**Teacher Credentialing: Emergency Teaching Permits**. This bill requires, until July 1, 2024, the Commission on Teacher Credentialing to waive the basic skills proficiency test that is required for the issuance of an emergency 30-day substitute teaching permit. The bill clarifies that this waiver may not be used to satisfy an applicable basic skills proficiency requirement for any other teaching credential, permit, or certificate. This bill will officially go into effect on January 1, 2023.

While we are still waiting for Governor Newsom to sign the bulk of significant education bills, he took action last week on a number of measures. The Governor has until the end of Friday September 30, 2022, to sign or veto legislation.

Next Steps

- Submit Unaudited Actuals to San Mateo County Office of Education
- Next Update: First Interim Budget Update
 - As of October 31, 2022
 - Presented at December Board Meeting
- Continue to watch
 - Expenditures/Revenues
 - Enrollment
 - Attendance/ADA



Questions? / Thank you!



CUSD

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