



Gold Oak Union School District

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2023-24 2nd Interim Report

March 12th, 2024

Budget Timelines

DECEMBER – 1st Interim Budget

The 1st Interim report will be presented at the public board meeting in December of each year. This report will include any changes made to the budget since the budget adoption in June, including those reported 45 days after the Governor signed the annual Budget Act.

MARCH – 2nd Interim Budget

The 2nd Interim report will be presented at the public board meeting in March of each year. This report will include any changes made to the budget since the 1st Interim report was presented in December.

JUNE 1ST – 3rd Interim Budget (Qualified or Negative Certified Districts Only)

No later than June 1, each school district with a qualified or negative certification for the second interim report must provide financial statement projections of the district's fund and cash balances through June 30 for the period ending April 30 to the county superintendent, the Controller, and the SPI.

JULY 1st-Adopted Budget and LCAP

Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act. (EC 42127 (i) (4))

SEPTEMBER – Unaudited Actuals

The Unaudited Actuals report will be presented at the public board meeting in September of each year. This report will reflect the actual revenue and expenditures of the district for the budget year.

Budget Assumptions

- This Interim Budget Report is based on a snapshot in time as of January 2024, and therefore these projections do not include any decisions made after January.
- It is a forecast of the revenues and expenditures for the current fiscal year as well as a projection for the two subsequent fiscal years.
- These projections are based on today's known factors, historical trends and State Budget information.

2023-24 Assumptions for 2nd Interim

- Enrollment: 443
- Funded Average Daily Attendance (ADA): 429.40
Based on ADA average of 3 prior years
- Current Year Projected ADA: 403.8 (91%)
- Unduplicated Pupil percentage: 40.37%
(Homeless, Foster Youth, English Learners, Low Income)
- Cost of Living Adjustment (COLA): 8.22%
- Staffing Assumptions:
 - Includes Step/Column
 - STRS Employer contribution rate= 19.10%
 - PERS Employer contribution rate= 26.68%
- Updated Cash Flow
- Updated Multi-Year Projection

*Enrollment, Attendance, and UPP projections include District and COE programs

A Snapshot of the Current Year Budget

Gold Oak Union School District

District Net Worth - All Funds

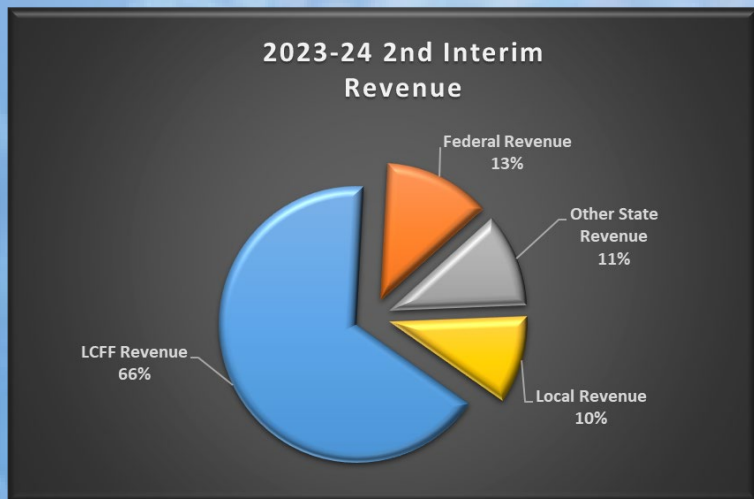
2023-24 2nd Interim - All Funds

2023-24	General Fund	Student Body Fund	Cafeteria Fund	Def. Maint. Fund	Capital Facilities Fund	Bond Fund	Total Net Worth
Total Revenues	\$7,807,117	\$11,505	\$349,498	\$31,500	\$36,500	\$278,840	\$8,514,960
Total Expenses	\$8,115,013	\$11,500	\$325,260	\$0	\$2,000	\$270,000	\$8,723,773
Transfers in/out	\$0		\$0				\$0
Excess (Deficiency)	-\$307,896	\$5	\$24,238	\$31,500	\$34,500	\$8,840	-\$208,813
Beginning Balance	\$2,720,206	\$12,617	\$38,953	\$61,685	\$332,308	\$257,501	\$3,423,270
Estimated Ending Balance	\$2,412,311	\$12,622	\$63,191	\$93,185	\$366,808	\$266,341	\$3,214,457

2023-24 General Fund 2nd Interim Revenue

Variance from 1st Interim

Gold Oak Union School District 2023-24 2nd Interim									
	a	b	c	d	e	f	g	h	i
	<u>2023-24 1st Interim</u>			<u>2023-24 2nd Interim</u>					
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
1 Revenue Detail									
2 Local Control Funding Formula	5,134,271	-	5,134,271	5,162,129	-	5,162,129	27,858	-	27,858
3 Federal Revenue	10,000	954,124	964,124	10,000	968,278	978,278	-	14,154	14,154
4 Other State Revenue	88,463	586,833	675,296	95,577	763,296	858,872	7,113	176,463	183,576
5 Other Local Revenue	462,950	277,336	740,286	538,271	269,568	807,839	75,321	(7,768)	67,553
6 Total Revenue	5,695,684	1,818,292	7,513,976	5,805,976	2,001,141	7,807,117	110,292	182,849	293,141



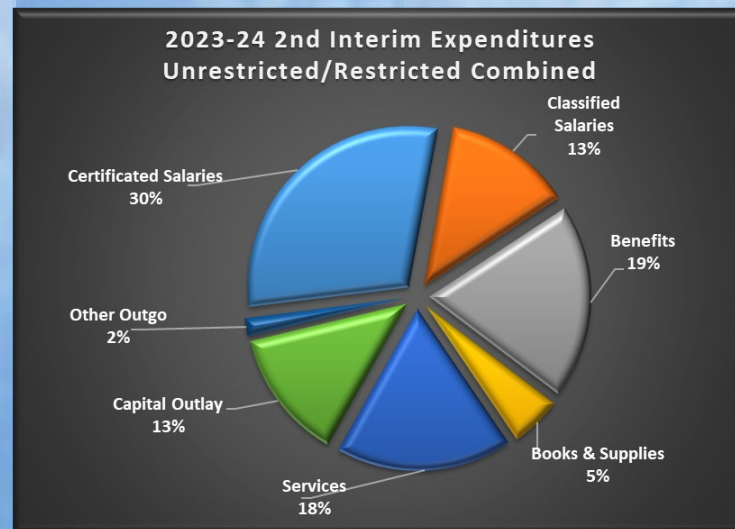
Total projected revenue in the district's general fund has *increased* by \$293k due to:

- LCFF – adjustments to District and COE ADA
- Federal Revenues – Adjust one-time grants, Special Ed funds
- State Revenues - adjust Lottery funding, one-time grants, and Special Ed funds
- Local Revenues - adjust Special Education funding, E-Rate, and one-time grants

2023-24 General Fund 2nd Interim Expenditures

Variance from 1st Interim

Gold Oak Union School District 2023-24 2nd Interim									
	a	b	c	d	e	f	g	h	i
	2023-24 1st Interim			2023-24 2nd Interim					
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
8 Expenditure Detail									
9 Certificated	1,864,650	531,016	2,395,666	1,906,358	517,873	2,424,231	41,708	(13,143)	28,565
10 Classified	682,781	375,384	1,058,165	691,234	352,796	1,044,030	8,453	(22,588)	(14,135)
11 Employee benefits	1,087,000	513,375	1,600,375	1,082,396	506,325	1,588,721	(4,604)	(7,050)	(11,654)
12 Books & Supplies	247,470	198,294	445,764	160,019	258,396	418,415	(87,451)	60,102	(27,349)
13 Service, Other Operating	548,379	843,111	1,391,490	553,516	884,953	1,438,469	5,137	41,842	46,979
14 Capital Outlay	526,555	510,000	1,036,555	487,697	574,998	1,062,695	(38,859)	64,998	26,139
15 Other Outgo	56,098	79,670	135,768	72,170	73,282	145,452	16,072	(6,388)	9,684
16 Direct Support/Indirect	(50,671)	43,671	(7,000)	(50,671)	43,671	(7,000)	-	-	-
17 Total Expenditures	4,962,262	3,094,521	8,056,783	4,902,719	3,212,295	8,115,013	(59,544)	117,774	58,230



Total projected expenditures in the district's general fund has *increased* by \$58k due to:

- Salaries and Benefits – adjust extra duty, subs, temporary positions, between UR/R funds
- Books & Supplies– adjust RRMA, Special Ed, Text Adoptions, other one-time
- Services– adjust RRMA, transportation, special education services and other one-time
- Capital Outlay– one-time and HVACs, between UR/R
- Other Outgo and Indirect - adjust special education services provided by EDCOE

2023-24 General Fund 2nd Interim

Other Financing Sources/Uses

Variance from 1st Interim

Gold Oak Union School District 2023-24 2nd Interim									
	a	b	c	d	e	f	g	h	i
	<u>2023-24 1st Interim</u>			<u>2023-24 2nd Interim</u>					
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
21 Other Financing Sources/uses									
22 Transfers In	-	-	-	-	-	-	-	-	-
23 Transfers Out	-	-	-	-	-	-	-	-	-
24 Other Sources	-	-	-	-	-	-	-	-	-
25 Other Uses	-	-	-	-	-	-	-	-	-
24 Contributions	(1,072,715)	1,072,715	-	(1,106,699)	1,106,699	-	(33,984)	33,984	-
25 Total Other Sources/Uses	(1,072,715)	1,072,715	-	(1,106,699)	1,106,699	-	(33,984)	33,984	-
26									
27 Net Inc/Dcr to Fund Balance	(339,293)	(203,514)	(542,807)	(203,442)	(104,454)	(307,896)	135,852	99,059	234,911
28									
29 Beginning Balance	1,510,387	1,209,819	2,720,206	1,510,387	1,209,819	2,720,206	-	-	-
30 Ending Balance	1,171,094	1,006,306	2,177,399	1,306,945	1,105,365	2,412,311	135,852	99,059	234,911

- Increased contributions to Special Education program needs and one-time grant contribution requirements
- Overall increase to the Ending Fund Balance of approximately \$235k

2023-24 General Fund 2nd Interim

Components of Ending Fund Balance

Variance from 1st Interim

Gold Oak Union School District 2023-24 2nd Interim									
	a	b	c	d	e	f	g	h	i
	<u>2023-24 1st Interim</u>			<u>2023-24 2nd Interim</u>					
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
32 Components of Ending Fund Balance									
33 Revolving Cash	1,625	-	1,625	1,625	-	1,625	-	-	-
34 Reserve for Economic Uncertain	322,272	-	322,272	324,602	-	324,602	2,330	-	2,330
35 Restricted	-	1,006,306	1,006,306	-	1,105,365	1,105,365	-	99,059	99,059
36 Assigned	847,197	-	847,197	980,718	-	980,718	133,522	-	133,522
37 <i>Compensated Absence Liability</i>	8,930	-	8,930	8,930	-	8,930	-	-	-
38 <i>District Reserve Goal (17%)</i>	781,478	-	781,478	810,718	-	810,718	29,240	-	29,240
39 <i>Gold Oak Donations</i>	4,754	-	4,754	4,754	-	4,754	-	-	-
40 <i>Pleasant Valley Donations</i>	945	-	945	945	-	945	-	-	-
41 <i>Fieldtrips</i>	-	-	-	478	-	478	478	-	478
42 <i>Gold Oak/Playground Structures</i>	16,897	-	16,897	16,897	-	16,897	-	-	-
43 <i>Music Program</i>	1,630	-	1,630	1,630	-	1,630	-	-	-
44 <i>Technology Reserve</i>	32,459	-	32,459	22,615	-	22,615	(9,845)	-	(9,845)
45 <i>Gold Oak Grants</i>	102	-	102	-	-	-	(102)	-	(102)
46 <i>Instructional Materials (IMF) Reserve</i>	-	-	-	100,000	-	100,000	100,000	-	100,000
47 <i>PV Art Donations</i>	-	-	-	4,967	-	4,967	4,967	-	4,967
48 <i>Lottery</i>	-	-	-	8,783	-	8,783	8,783	-	8,783
49 Unassigned / Unappropriated	-	-	-	-	-	-	-	-	-
50 Total	1,171,094	1,006,306	2,177,399	1,306,945	1,105,365	2,412,311	135,852	99,059	234,911
% EUR			4.00%				4.00%		
Goal and EUR			13.70%				13.99%		

True on-going Deficit Spending

- As of this snapshot in time, the district is deficit spending in 2023-24. The district is currently projecting a decrease of (\$203,442) to the unrestricted ending fund balance.
- However, the district is required to evaluate and report if there is a “True” on-going, level of deficit spending. To determine this level the district must remove all one-time revenue, (\$452,885).
- Then, all one-time expenditures are considered, (\$849,470).
- After adjusting for these one-time revenues and expenditures the district does not anticipate an on-going deficit spending in 2023-24.

	Unrestricted	Restricted	Combined
Net Increase/Decrease in Fund Balance	(\$203,442)	(\$104,454)	(\$307,896)
Total One-time Revenues	\$452,885	\$956,409	\$1,409,293
Total One-time Expenses	\$849,470	\$1,066,676	\$1,916,146
Adjusted Deficit Spending	\$193,144	\$5,813	\$198,957

Multi-Year Projections

2024-2026

2024-25 MYP Assumptions

- Enrollment: 432
- Funded Average Daily Attendance (ADA): 413.32
Based on ADA average of 3 prior years
- Current Year Projected ADA: 398.04 (92%)
- Unduplicated Pupil percentage: 40.07%
(Homeless, Foster Youth, English Learners, Low Income)
- Cost of Living Adjustment (COLA): ~~3.94%~~ 0.76%
- Staffing Assumptions:
 - Includes Step/Column
 - STRS Employer contribution rate= 19.10%
 - PERS Employer contribution rate= 27.80%
- Updated Cash Flow
- Updated Multi-Year Projection

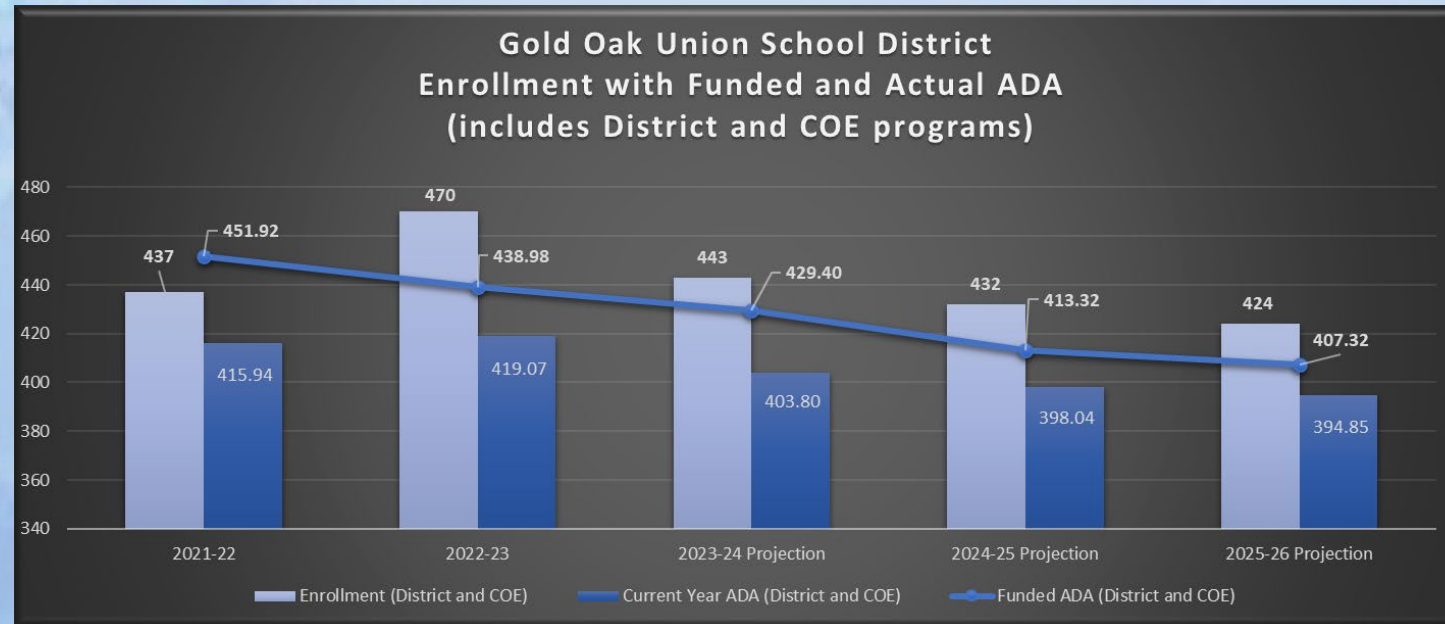
* *Enrollment, Attendance, and UPP projections include District and COE programs

2025-26 MYP Assumptions

- Enrollment: 424
- Funded Average Daily Attendance (ADA): 407.32
Based on ADA average of 3 prior years
- Current Year Projected ADA: 394.85 (93%)
- Unduplicated Pupil percentage: 39.88%
(Homeless, Foster Youth, English Learners, Low Income)
- Cost of Living Adjustment (COLA): ~~3.29%~~ 2.73%
- Staffing Assumptions:
 - Includes Step/Column
 - STRS Employer contribution rate= 19.10%
 - PERS Employer contribution rate= 28.50%
- Updated Cash Flow
- Updated Multi-Year Projection

* *Enrollment, Attendance, and UPP projections include District and COE programs

Enrollment & Average Daily Attendance



1	ADA Summary		2021-22	2022-23	2023-24 Projection	2024-25 Projection	2025-26 Projection
2	Current Year ADA (CY)		415.94	419.07	403.80	398.04	394.85
3	Prior Year ADA (PY)		446.98	415.94	419.07	403.80	398.04
4	3 prior year average (3yr)		N/A	438.98	429.40	413.32	407.32
5	growth/loss in ADA from prior year		(31.04)	3.13	(15.27)	(5.76)	(3.19)
6	Funded ADA (> CY or PY or 3yr)	> line 2,3, or 4	451.92	438.98	429.40	413.32	407.32
7	Hold Harmless Provision	2019-20	451.92				
8	ADA Cliff Relief	2021-22	415.94				
9	PY funded ADA		446.98	451.92	438.98	429.40	413.32
10	CY Gain/Loss in funded ADA		4.94	(12.94)	(9.58)	(16.08)	(6.00)

*Enrollment and Attendance projections include District and COE programs

LCFF Calculation- projected per ADA rates

Local Control Funding Formula (LCFF) Projected Per- ADA Rates

Grade Span	2023-24					2024-25					2025-26				
	COLA		8.22%			COLA		0.76%			COLA		2.73%		
	UPP		40.37%			UPP		40.07%			UPP		39.88%		
	Base Grant per ADA	Grade Span Adjustment	TK Add-on	Supplemental	Total Target Funding per ADA	Base Grant per ADA	Grade Span Adjustment	TK Add-on	Supplemental	Total Target Funding per ADA	Base Grant per ADA	Grade Span Adjustment	TK Add-on	Supplemental	Total Target Funding per ADA
TK	9,919	1,032	3,044	884	14,879	9,994	1,039	3,067	884	14,985	10,267	1,068	3,151	904	15,390
K-3	9,919	1,032		884	11,835	9,994	1,039		884	11,917	10,267	1,068		904	12,239
4-6	10,069	-		813	10,882	10,146	-		813	10,959	10,423	-		831	11,254
7-8	10,367	-		837	11,204	10,446	-		837	11,283	10,731	-		856	11,587
9-12	12,015	312		995	13,322	12,106	315		995	13,416	12,436	323		1,023	13,782

LCFF Calculation Summary

<i>Local Control Funding Formula</i>	2023/24	2024/25	2025/26	2026/27
<i>As of 2023-24 2nd Interim</i>				
<i>Estimated COLA</i>	8.22%	0.76%	2.73%	3.11%
<i>Unduplicated Pupil Percentage</i>	40.37%	40.07%	39.88%	39.48%
<i>Projected Funded ADA</i>	429.40	413.32	407.32	398.89
<i>Variance in ADA from Prior Year</i>	(9.58)	(16.08)	(6.00)	(8.43)
<i>LCFF Base</i>	4,323,118	4,192,966	4,243,375	4,285,447
TK Add-on	49,864	42,330	52,749	54,390
Grade Span Adjustment	198,753	196,465	204,703	203,630
Supplemental Funding	365,096	351,769	354,779	354,457
Transportation Add-On	237,504	239,309	245,842	253,488
TIIBG Add-on	17,794	17,794	17,794	17,794
Less transfer to Fund 14	(30,000)	(30,000)	(30,000)	(30,000)
Total LCFF Funding to Fund 01	5,162,129	5,010,633	5,089,242	5,139,206
Year over Year Increase	316,245	(151,496)	78,609	49,964
Percent increase over Prior Year	6.53%	-2.93%	1.57%	0.98%
<i>Funding based on</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>
Components of Variance	2023/24	2024/25	2025/26	2026/27
COLA	369,977.60	35,686.60	127,176.49	145,837.66
ADA variance	(97,987.32)	(178,131.22)	(64,283.61)	(101,574.82)
UPP variance	18,067.72	(3,322.38)	(1,235.88)	(3,585.84)
Targeted Instructional Improvement Grant (TIIG)	-	-	-	-
Transportation Add-on variance	18,040.00	1,805.00	6,533.00	7,646.00
TK Add-on variance	8,147.00	(7,534.00)	10,419.00	1,641.00
TOTAL Variance from PY	316,245.00	(151,496.00)	78,609.00	49,964.00

**Gold Oak Union School District
2023-24 2nd Interim MYP**

	a	b	c	d	e	f	g	h	i
	2023-24 2nd Interim			2024-25 Budget			2025-26 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
1 LCFF Revenue	5,162,129	-	5,162,129	5,010,633	-	5,010,633	5,089,242	-	5,089,242
2 Federal Revenue	10,000	968,278	978,278	10,000	203,230	213,230	10,000	202,230	212,230
3 Other State Revenue	95,577	763,296	858,872	94,800	576,007	670,807	94,700	571,007	665,707
4 Local Revenue	538,271	269,568	807,839	193,381	248,000	441,381	76,233	248,000	324,233
5 OTHER FINANCING SOURCES									
6 Interfund Transfers In	-	-	-	-	-	-	-	-	-
7 Other Sources	-	-	-	-	-	-	-	-	-
8 Contributions	(1,106,699)	1,106,699	-	(977,259)	977,259	-	(1,006,964)	1,006,964	-
9 TOTAL REVENUE	4,699,277	3,107,841	7,807,117	4,331,555	2,004,496	6,336,051	4,263,211	2,028,201	6,291,412
10									
11 B. EXPENDITURES:									
12 Certificated Salaries	1,906,358	517,873	2,424,231	2,060,063	474,732	2,534,795	1,982,386	480,870	2,463,256
13 Classified Salaries	691,234	352,796	1,044,030	711,334	362,735	1,074,069	724,098	367,124	1,091,222
14 Benefits	1,082,396	506,325	1,588,721	1,171,418	469,203	1,640,621	1,155,967	473,206	1,629,173
15 Books & Supplies	160,019	258,396	418,415	235,950	93,994	329,944	109,450	127,578	237,028
16 Services	553,516	884,953	1,438,469	518,307	605,736	1,124,043	528,807	604,874	1,133,681
17 Capital Outlay	487,697	574,998	1,062,695	25,000	-	25,000	25,000	143,590	168,590
18 Other Outgo	72,170	73,282	145,452	72,673	86,798	159,471	74,634	86,798	161,432
19 OTHER FINANCING USES									
20 Interfund Transfers Out	-	-	-	-	-	-	-	-	-
21 Other Uses	-	-	-	-	-	-	-	-	-
22 Direct Support/Indirect Costs	(50,671)	43,671	(7,000)	(50,671)	43,671	(7,000)	(50,671)	43,671	(7,000)
23 TOTAL EXPENDITURES	4,902,719	3,212,295	8,115,013	4,744,074	2,136,868	6,880,943	4,549,671	2,327,711	6,877,382
24									
25 C. EXCESS (DEFICIENCY)	(203,442)	(104,454)	(307,896)	(412,519)	(132,373)	(544,892)	(286,460)	(299,510)	(585,970)
26									
27 BEGINNING BALANCE	1,510,387	1,209,819	2,720,206	1,306,945	1,105,365	2,412,311	894,426	972,992	1,867,419
28 PROJECTED ENDING BALANCE	1,306,945	1,105,365	2,412,311	894,426	972,992	1,867,419	607,966	673,483	1,281,449

**Gold Oak Union School District
2023-24 2nd Interim MYP**

	a	b	c	d	e	f	g	h	i
	2023-24 2nd Interim			2024-25 Budget			2025-26 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
30 G. COMPONENTS OF ENDING BALANCE:									
31 Revolving Cash/ Nonspendable	1,625	-	1,625	1,625	-	1,625	1,625	-	1,625
32 Prepaid expenses	-	-	-	-	-	-	-	-	-
33 Reserve for Economic Uncertainty (EUR)	324,602	-	324,602	275,239	-	275,239	275,097	-	275,097
34 Restricted	-	1,105,365	1,105,365	-	972,992	972,992	-	673,483	673,483
35 Assigned	980,718	-	980,718	617,562	-	617,562	331,244	-	331,244
36 <i>Compensated Absence Liability</i>	8,930	-	8,930	8,930	-	8,930	8,930	-	8,930
37 <i>District Reserve Goal (17%)</i>	810,718	-	810,718	545,908	-	545,908	259,165	-	259,165
38 <i>Gold Oak Donations</i>	4,754	-	4,754	5,554	-	5,554	6,354	-	6,354
39 <i>Pleasant Valley Donations</i>	945	-	945	945	-	945	945	-	945
40 <i>Fieldtrips</i>	478	-	478	500	-	500	-	-	-
41 <i>Gold Oak PTO</i>	-	-	-	-	-	-	-	-	-
42 <i>PV Sports Uniforms</i>	-	-	-	-	-	-	-	-	-
43 <i>Gold Oak/Playground Structures</i>	16,897	-	16,897	17,897	-	17,897	18,897	-	18,897
44 <i>Technology Reserve</i>	22,615	-	22,615	9,444	-	9,444	5,570	-	5,570
45 <i>Gold Oak Grants</i>	-	-	-	-	-	-	-	-	-
46 <i>Instructional Materials (IMF) Reserve</i>	100,000	-	100,000	15,000	-	15,000	15,000	-	15,000
47 <i>Transportation</i>	-	-	-	6,786	-	6,786	9,785	-	9,785
48 <i>Lottery</i>	8,783	-	8,783	-	-	-	-	-	-
49 <i>Unassigned/Unappropriated</i>	-	-	-	-	-	-	-	-	-
50 Ending Fund Balance	1,306,945	1,105,365	2,412,311	894,426	972,992	1,867,419	607,966	673,483	1,281,449
51 Combined EUR %			4.00%			4.00%			4.00%
52 EUR and additional Reserve Goal			13.99%			11.93%			7.77%

Reserve designations may be changed to meet
current program needs.

Final Thoughts

Goals and Challenges

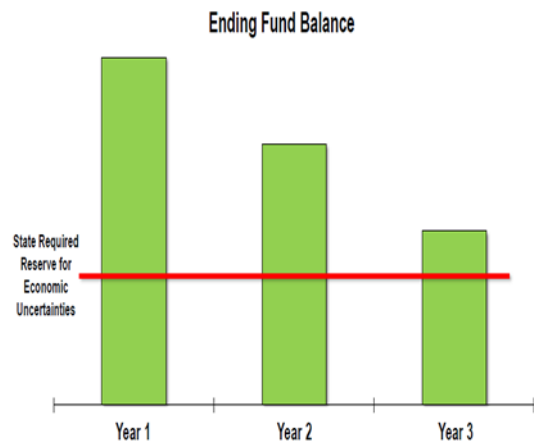
- Program needs- Intervention and Special Education
- Declining Enrollment and attendance trends
- Staffing levels
- Facility needs- Repairs, replacements, modernization
- Impacts of one-time revenue
- Deficit spending
- Bargaining agreements
- Reserve levels

Reserves

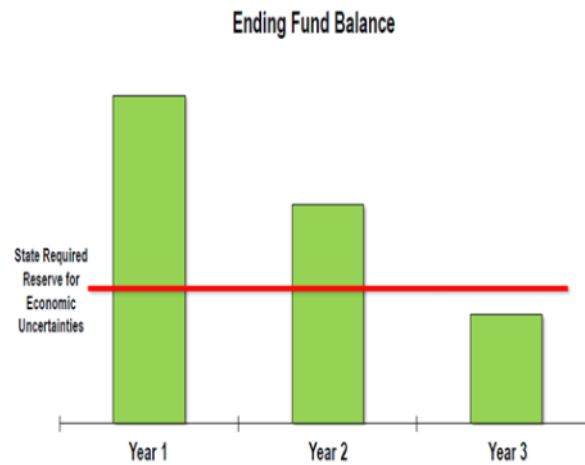
- State required minimum reserves is 4%
 - Represents less than 3 weeks of payroll
- Government Finance Officer's Association recommends 2 months of operating expense (roughly 17%)
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages
 - The California Department of Education released the 2018-19 Unaudited Actuals data which reveals Elementary School Districts averaged 20.47% reserve levels
- Reserves can help carry you through a tough financial time – but only temporarily since they are **one-time funds**
- *Temporary adjustments to programs in conjunction with one-time funding has provided the district the ability to meet the required 4% and build an additional assigned reserve for budget stabilization.*
 - *As one-time revenue is exhausted, temporary expenditures and programs will also need to be reviewed and reduced*

Budget Certifications

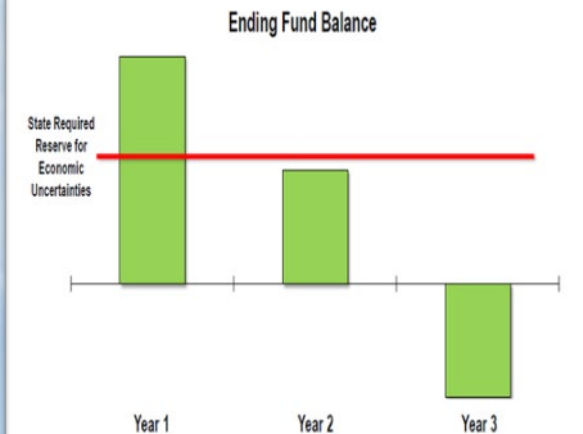
Positive Certification



Qualified Certification



Negative Certification



Budget Certifications

- Positive: The district is projected to be able to meet its financial obligations all three years.
- Qualified: It is projected that the district may not meet its financial obligations in one of the three years.
 - The qualified status is a warning sign to district leaders that expenditures are out pacing revenues.
- Negative: It is projected that the district will not be able to meet its financial obligations in the current or next fiscal year.
 - This is a serious situation. In worse-case situations, the district is taken over by a state-appointed administrator who renders all policy and program decisions to repay funds loaned to the district by the state.

Recommendation

It is recommended, the Governing Board approve the Gold Oak Union School District – 2nd Interim Report, which includes:

- Positive budget certification
- Budget revisions as outlined in this report



Thank you!