

**Central Union High  
School District**

**2019-2020  
Estimated Actuals**

**2020-2021  
Budget**

# Central Union High School District

**ESTIMATED ACTUALS  
2019-2020**

**ADOPTED BUDGET  
2020-2021**

June 23, 2020

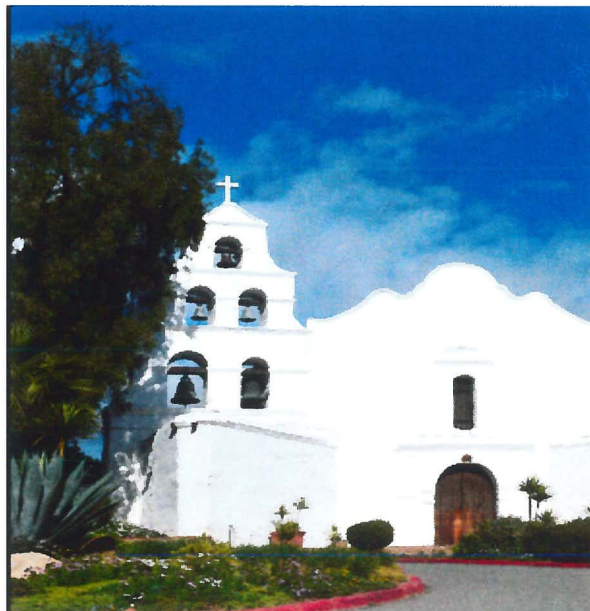


## **Estimated and Adopted Budget Overview**

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. In order to develop the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to finalize the budget for the next fiscal year. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget. Additionally, during the fiscal year, the District will provide two interim reports to the Board of Trustees; one in December and one in March. This interim reports are an update to the financial statements of the District as information from Sacramento becomes available.

This Estimated/Adopted Budget Report includes two major components:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses including the following significant components:
  - a. MultiYear Projection (MYP)
  - b. Cash Flow Projection
  - c. Criteria and Standards Report



## **State Information**

In January 2020, Governor Newsom unveiled his State Budget proposal for 2020-21 that continued to support the Local Control Funding Formula by providing a COLA of 2.31% for the upcoming 2020-21 fiscal year. The State closed the remaining LCFF funding gap as part of Governor Brown's 2018-19 State Budget and hence the District's LCFF Target is at 100%. Governor Brown fully implemented the LCFF in the 2018-19 fiscal year which was two years ahead of his goal to fully implement by 2020-2021.

After the Governor issued his January Budget, the Covid-19 pandemic hit the world by storm and shut down economies across the globe. The U.S., being the largest economy in the world, heavily relies on a healthy international economy. Due to the national economy downfall, the unemployment rate greatly increased where some economist forecasted that the rate would reach upwards of 20%. Other reports state that one of four employees are out of work.

Being that California is the 5<sup>th</sup> largest economy in the world, this makes the State highly susceptible to global economic shocks for which California has not been unscathed given the magnitude of the economic impact. Based on this, the Governor’s May Revise will be very different compared to the January Budget.

California is currently encountering and is projecting great reductions in State Revenue. The Department of Finance is projecting that the shortfall in State Revenues will be \$54 billion. In the May Revise Budget, Governor Newsom proposed to reduce funding for the LCFF for 2020-21. As you can see in the table below, the change in LCFF Funding went from a +\$1.2 billion in January to a -\$6.5 billion at May Revise. Also, the stated statutory Cost of Living Adjustment (COLA) for 2020-21 is 2.31% but is proposed to be suspended.

Below is a chart that details the changes in State funding between the January Budget and the May Revision for 2020-21.

Item	January Budget	May Revision
<b>2020–21 LCFF Funding Change</b>	<b>+\$1.2 billion</b>	<b>[-\$6.5 billion]</b>
<b>Proposition 98 Minimum Guarantee</b>		
<b>2018–19</b>	<b>\$78.4 billion</b>	<b>\$78.7 billion</b>
<b>2019–20</b>	<b>\$81.6 billion</b>	<b>\$77.4 billion</b>
<b>2020–21</b>	<b>\$84.0 billion</b>	<b>\$70.5 billion</b>
<b>2020–21 Statutory COLA</b>	<b>2.29%</b>	<b>2.31% (Suspended)</b>
<b>One-Time Discretionary Funds</b>	<b>\$0</b>	<b>\$0</b>

In addition, the Governor did not include one-time discretionary funds as did Governor Brown during his last years in office. As a comparison, the one-time discretionary funds provided in 2018-19 for the Central Union High School District were \$184/ADA or approximately \$736,729.

***News Flash:***

Meeting its June 15 constitutional deadline to act on a state spending plan for the upcoming fiscal year, the Assembly and Senate approved Senate Bill (SB (74). This is the Legislature’s version of the 2020–21 State Budget. The Legislature approved SB 74 despite not yet reaching a final agreement on the 2020–21 State Budget Act with Governor Gavin Newsom. While legislative leadership and the Governor continue to maintain that the ongoing negotiations remain positive, the

fact that they have yet to come to a deal means that the final version of the 2020–21 State Budget will look different than the version that was approved by the Legislature today. This means that once a deal has been made with Governor Newsom, the Legislature will likely approve a subsequent Budget bill that reflects the compromise and makes necessary amendments to SB 74.

In addition to the main Budget bill, the Legislature also passed Assembly Bill (AB) 76, which defers nearly \$1.9 billion in K–12 funding that should have been distributed in June. AB 76 defers the July 2020 apportionment payment and specifies that the K–12 deferral must be paid by July 15, 2020.

The Governor has 12 days after receiving SB 74 to take one of the following actions:

- Approve the Budget Bill as presented to him by the Legislature
- Approve the Budget Bill with specific line item reductions
- Veto the Budget Bill and send it back to the Legislature

An area that the Legislature and the Governor agree on is to provide \$2.3 billion in funding relief for employer statutory contributions to the California State Teachers' and the California Public Employees' Retirement Systems as proposed in the May Revision. In other words, this contribution to the CalSTRS and CalPERS Retirement System will come as a rate relief for employers in 2020-21.

During Governor Brown's tenure, he established a "Rainy Day Fund" – Budget Stabilization Account in order to hedge off future economic downturns in the State's economy. The Budget Stabilization Account currently has about \$16.2 billion. Based on law, the State cannot withdraw more than 50% of the fund in any one year. The Governor is proposing to draw down the \$16.2 billion over the next three years which includes using \$7.8 billion for 2020-21.

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

In 2018-19, the District received full implementation of LCFF funding. At this point, the District reached 100% of its LCFF target with the gap funding provided. This means that for 2019-20, the District only received the statutory COLA of 3.26% as additional funding through the LCFF. This only generated approximately \$1.57 million in new revenues. Under the May Revision, the District will not receive additional LCFF funding based on COLA since the statutory COLA of 2.31% will be suspended. In addition, the Governor plans to cut the LCFF funding by 7.92% for an effective reduction of 10.0%.

During the State's Revenue Limit days of school funding when the State did not have the means to pay the full COLA, a Deficit Factor was applied to the funding formula. Today, the Deficit Factor is called a Proration Factor but ultimately is the same as a cut to our District's revenue. This Proration Factor will negatively affect the Supplemental and Concentration funding and reduce S&C by \$952,459.

### **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 will no longer have a Funding Gap, funding will be based on full S&C Funding and will no longer be modified based on the Minimum Proportionality Percentage (MPP). Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars 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 now 75.97%. The estimated total funding for Supplemental and Concentration Grant for 2020-21 is \$9.17 million. In 2019-20, the District reported \$10.1 million in S&C dollars which was based on receiving full gap funding.

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

	2019-20	Est. 2020-21
Estimated Base Grant*	\$37,361,907	\$35,703,137
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$10,129,328	\$9,168,209
<b>Estimated Total LCFF Funding</b>	<b>\$48,790,736</b>	<b>\$44,871,346</b>
Percentage to Increase or Improve Services	26.44%	25.43%

\*Calculated Based Grant excludes Targeted Instructional Improvement Block Grant & Home to School Transportation Funding as per the LCFF calculation.

***(Due to the necessary systemic changes the State put in place to address the impact of the pandemic, the State has delayed the approval of the LCAP for 2020-21. The Governor’s executive order, issued on April 23, extended the deadline for the 2020–21 LCAP to December 15, 2020, to provide LEAs more time to address pressing COVID-19 needs. By July 1, 2020, districts will submit an update of COVID-19 related impacts on students and plans to address those impacts instead of submitting a three-year LCAP. This will be followed by an abbreviated annual 2020–21 planning document in December. The report must include a description of how the LEA is meeting the needs of English learners, foster youth and low-income youth during school closures. The California Department of Education issued a template of the Operations Written Report which must be adopted by governing boards at the same time as their 2020–21 budgets.)***

**Enrollment/Average Daily Attendance (ADA) - History and Projected for 2020-21**

A District’s annual enrollment count is taken in October for that particular school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2020-2021 is 4,258. This is a projected increase of 96 students from the 2019-2020 enrollment figure of 4,162.

For the majority of districts, the ADA is the most important piece of State funding as this is used to calculate LCFF funding. For 2020-21, the District's LCFF accounts for **98.16%** of the total Unrestricted General Fund dollars. Even small fluctuations in the ADA can mean tens of thousands of dollars as a gain or loss in State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District's attendance equates to a gain or loss of approximately +/- **\$451,800**.

Beginning in 2015-16, the District launched an aggressive Attendance Improvement Campaign that involved staff from all school campuses. Attendance percentages were reviewed, various forms were revised, parent notifications and communication improved, and media outreach was 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.

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. For CUHSD, we account for P-2 through Month 7 instead of Month 8. Given this adjustment, the District's P-2 ADA for 2019-20 is 3,991.31 and our attendance percentage was **95.90%**.

The P-2 ADA for 2017-18 was 4,003.96 which is up by 75 ADA over the 2016-17 ADA figure. In 2018-19, the actual P-2 ADA generated was 3,982.12, a decrease of 22 ADA over prior year. The District collected enrollment data from CUHSD's feeder districts based on October 2019 CALPADS. Using this data, the district, *in a normal year*, would be projecting enrollment to be 4,258 for 2020-21. Using a four year average attendance percentage times the projected 2020-21 enrollment generates a P-2 ADA for 2020-21 of 4,076.81. This is approximately 85 more in ADA than 2019-20. The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District.

**Table 1**

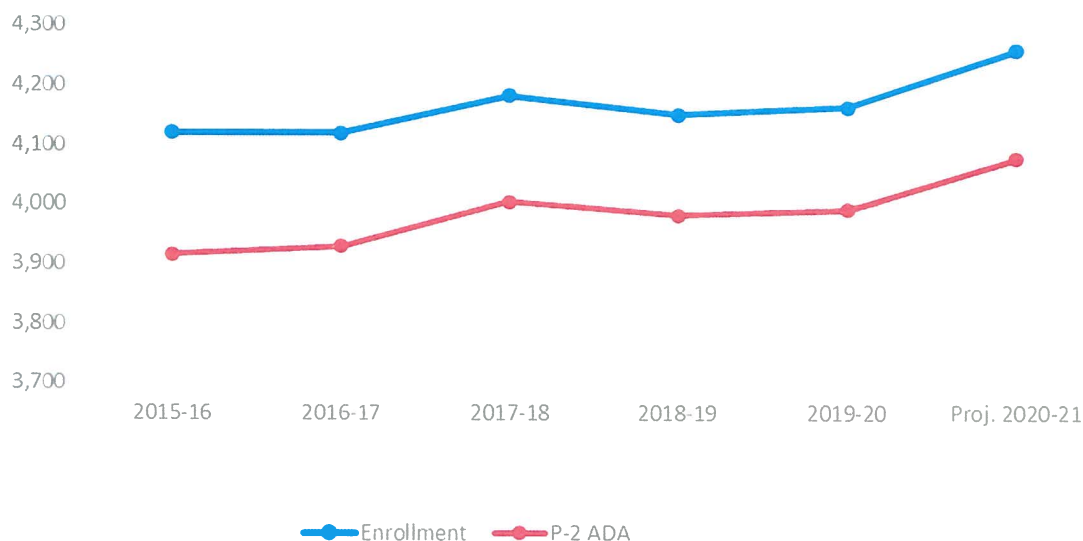


Table 2 below also provides the ADA-to –Enrollment history of the District for the last five years.

**Table 2**

	2015-16	2016-17	2017-18	2018-19	Oct. 2, 2019 2019-20	Projected 2020-21
CALPADS Enrollment (October Snapshot)	4,120	4,119	4,182	4,150	4,162	4,258
Change in Enrollment	14	(1)	63	(32)	12	96
Percentage Change	0.34%	-0.02%	1.53%	-0.77%	0.29%	2.31%

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
P-2 Actual Attendance	3,916.18	3,928.80	4,003.96	3,982.12	3,991.31	4,076.81
Change in ADA Attendance P/Y	36	13	75	(22)	9	85
Percentage Change	0.93%	0.32%	1.91%	-0.55%	0.23%	2.14%

P-2 Actual Attendance as a % of CALPADS Enrollment	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	95.05%	95.38%	95.74%	95.95%	95.90%	95.74%

Although the projected ADA for 2020-21 is calculated to be 85 ADA higher than prior year. the District will cautiously and conservatively budget State revenues using the actual 2019-20 P-2 ADA. The District will monitor and review enrollment and ADA as the 2019-20 school year progresses. **(Due to the unknown impact of the pandemic on student attendance for the 2020-21 school year, the only reasonable estimate that the District has is to budget using prior year P-2)**

## **Revenue, Expenditures, Summary**

### Revenue

In 2019-20, the LCFF revenue amount increased by approximately \$1.6 million over 2018-19. For 2020-21, the District is expecting State Revenues to decline by more than \$4 million over last year. The S&C accounts for approximately \$952,459 of the \$4 million cuts. The anticipated LCFF revenue decrease, as mentioned in many sections of this narrative, is based on the Governor’s May Revise proposal to backfill a \$54 billion shortfall in State Revenues caused by the economic impact due to the pandemic.

The May Revise does not include any one-time discretionary funds as was provided by Governor Brown in the past. In 2018-19, the District received approximately \$184/ADA for approximately \$737,000 in one-time funds. Obviously, the District has not budgeted this in 2019-20 nor will it budget this revenue in future budgets.

The Federal Government, in order to try to stabilize the economy, provided the Coronavirus Aid, Relief and Economic Security (CARES) Act. Funds were provided to States to hedge off some of the lost revenues and also provide assistance in purchasing Personal Protective Equipment (PPE) and disinfectant supplies to fight the spread of the Coronavirus. The only new Federal funds included in the District’s budget as part of the CARES Act is the Elementary and Secondary School Emergency Relief (ESSER) Fund dollars. A notice by the California Department of Education was sent to districts providing information on their estimated allocation of ESSER funds. The CUHSD has budget \$921,887 in its 2020-21 Budget. These funds are considered Restricted Funds hence is a major



reason why the Budgeted Restricted Revenues are higher in 2020-21 than 2019-20.

At this time, it is unknown what level of unspent Restricted Revenue will be carried over from 2019-20 into 2020-21.

In order to alleviate the monetary Covid impacts to individuals and business, the State and Federal Government moved the Income Tax Filing deadline from April 15<sup>th</sup> to July 15<sup>th</sup> this year. This caused the State to be in a flux in terms of revenue and hence it is anticipated that the State will revise its July 1 Adopted Budget in mid to late July, 2020. This may greatly affect the District's financials where additional budget reductions are necessary to maintain fiscal stability. The District will make changes in its September Revised Budget to adapt to the State's revisions.

### Expenditures

Due to the anticipated State cuts, Total Expenditures and Other Outgo/Transfers are budgeted to decrease by approximately \$7,781,473 in 2020-21 as compared to 2019-20. As mentioned above, much of this is due to the reduction of transfers out primarily to Fund 400 but also due to making cuts to the Material & Supplies and Services/Operating Expenditure Budget. Unrestricted Expenditures will decrease by \$2,870,330 which included cuts to the proposed LCAP (Supplemental & Concentration Budget). Currently, without knowing what carry-over will be, the Budgeted Restricted Expenditures will decrease by \$1,241,144 as compared to 2019-20. Most of this is a reduction is to the Travel & Conference and Professional/Consulting Services category.

The District will make revenue/expenditure adjustments in upcoming budgets based on expected carry-over funds from various restricted programs. At this time, projected expenditures for 2020-21 do not include any salary/compensation increases for possible future settlements with the El Centro Secondary Teachers Association or the California School Employees Association.

The 2020-21 Budget includes ongoing normal expenditure increases like step and column and utilities/services costs. The District also included a potential Salaries/Benefits increase in the 2019-20 Budget based on the Tentative Agreement with the El Centro Secondary Teachers Association which includes a 3.26% on salary and a 0.5% one-time off-schedule salary increase (the one-time off-schedule costs do not continue into 2020-21).

The projected Classified Salaries was adjusted for step and column. No new or additional compensation is included in the 2020-21 Budget.

The Employee Benefit category increased by \$467,049 which the majority of this increase is due to potential ECSTA salary increases and employer contribution increases in CalSTRS and CalPERS.

There is a projected decrease in the Books and Supplies category due to the unknown carry-over in restricted programs like College Readiness, Partnership Academy, Carl D. Perkins and Title I. There were also reductions in the Routine Restricted Maintenance and the Instructional Technology budgets. The Materials & Supplies budget in various departments and programs were also cut due to budget constraints.

The Services and Other Operating Expenditures also decreased by approximately \$1 million which were based on reductions in Travel & Conference and other Operational Budgets.

As for the Capital Outlay category, the District decreased the budget to the Unrestricted side in 2020-21 to account for the completion of the Southwest High Modernization Project in 2019-20. The District decreased the 2020-21 Restricted budget based on estimated expenditures in the Strong Workforce Program.

The Imperial County Office of Education (ICOE) has approximately 60 students that are categorized as "District of Resident" students that generate funds through our District's LCFF. The District decreased the Other Outgo portion of the budget based on LCFF decreases that effect the funding transfer to the Imperial County Office of Education (ICOE). The estimated transfer for 2019-20 was \$687,277 while we anticipate the transfer for 2020-21 transfer to be \$630,373. These funds come from the District's overall LCFF funding.

The Interfund Transfers Out category includes transfers to other Funds that are primarily for facility improvement. These improvements are based on the District's Facility Improvement and Capital Renewal Plan. The improvement plan or schedule is based on the previous Deferred Maintenance Program and includes repair, replacement and capital improvements such as painting, plumbing, heating/ventilation/air conditioning equipment, paving/cement work, electrical, roofing and door locks & rekeying. In 2019-20, the plan included re-roofing the Central's English Buidling, re-roofing the Southwest High "K" Building, slury seal & re-strip Central's Student Parking Lot, Desert Oasis Restroom/Landscaping improvements and a \$3 million transfer to Fund 400 Special Reserve for Capital Outlay as a contingency for delays in State Facility matching funds and increased construction cost for the STEM Building. The remaining dollars in Fund 400, completing the STEM Building, are earmarked for the proposed Aquatic Center Project at Southwest High School.

Again, due to financial cuts, the 2020-21 Budget does not include any transfers to Fund 400. The District is only transferring \$160,000 to the Cafeteria Fund to support the program. Additionally, in order to continue to have a cash stream, the District is planning on transferring \$40,000 to Fund 140 Deferred Maintenance Fund.

The largest part of the District's contribution to restricted programs continue to be Special Education and Routine Restricted Maintenance. The 2020-21 Contributions to other programs within the General Fund is expected to be \$3,572,334.

As a side note, expenditures are also related to priorities included in the Local Control Accountability Plan (LCAP). The budgeted LCAP expenditures of S&C dollars for 2019-20 and 2020-21 are \$10.1 million and \$9.1 million, respectfully. This is due to projected cuts to Supplemental and Concentration Grant fund dollars.

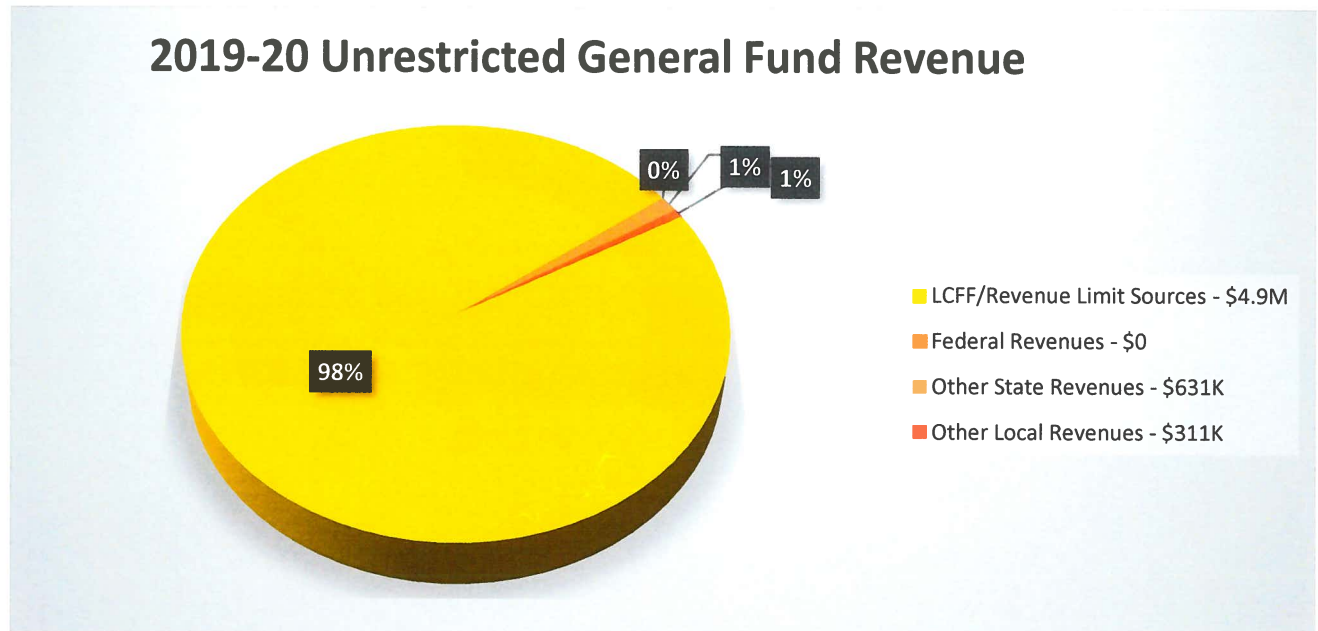
### Summary

For 2019-20, The District is anticipating a deficit of the combined Unrestricted & Restricted Budget of approximately <\$4,700,876.82>. This is due to insufficient Revenues to cover Expenditures prior to Transfers Out of approximately \$831K. In addition, the District continued to Transfer Out funds to Fund 400 in the amount of \$3 million to meet construction cash flow demands from the new Science, Technology, Engineering and Math (STEM) Building. The District is anticipating approximately \$17 million from the State as a match for the STEM Building. The District is expecting these matching funds in the next 3-5 years.

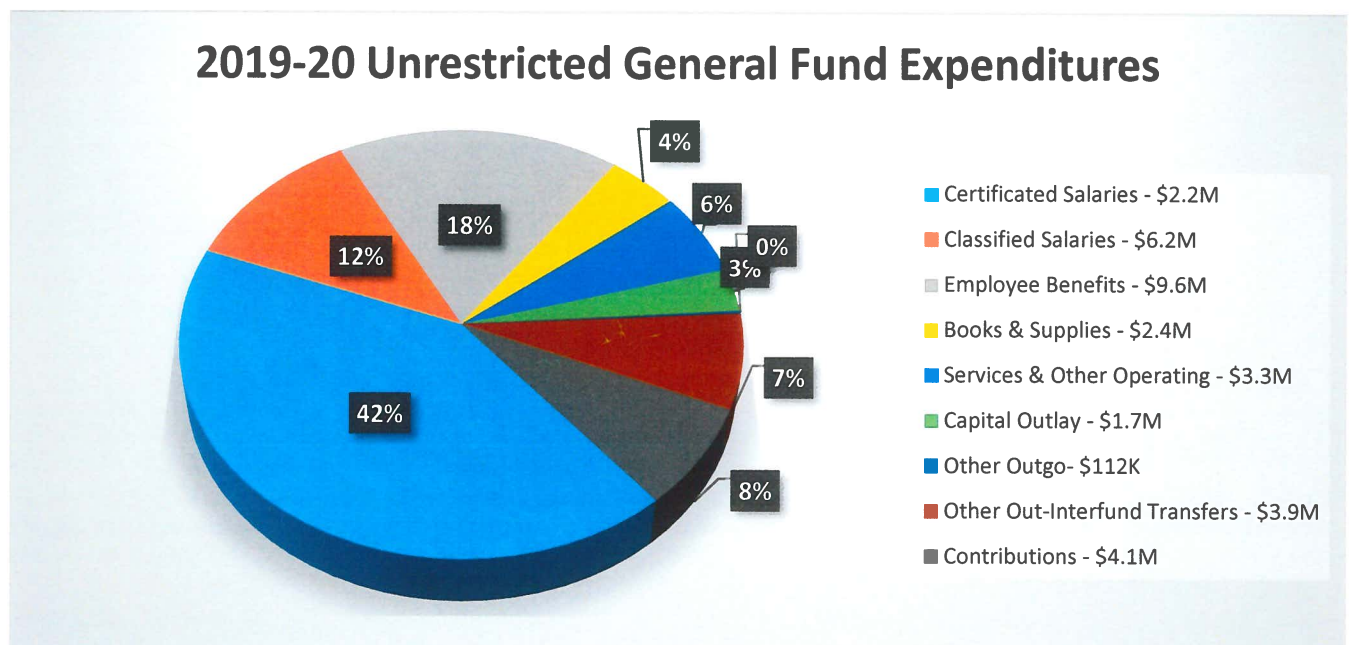
For 2020-21, the District is basically projecting a balanced budget. At this time, the Total Combined Unrestricted & Restricted General Fund Budget is projected have a slight surplus of \$147,495. This will definitely change as the final State Budget has not been adopted as of the publication of this narrative. Additional information regarding cuts and adjustments to the District's 2019-20 Estimated Actuals and the 2020-21 July 1 Adopted Budget is provided as Appendix A. (Appendix A was part of the Board Budget Workshop Presentation on June 9, 2020).

The two pie charts listed as Table 3A & 3B illustrates revenue and expenditure, respectively, by amount and percentage as part of the Total 2019-20 Unrestricted General Fund Budget.

**Table 3A**

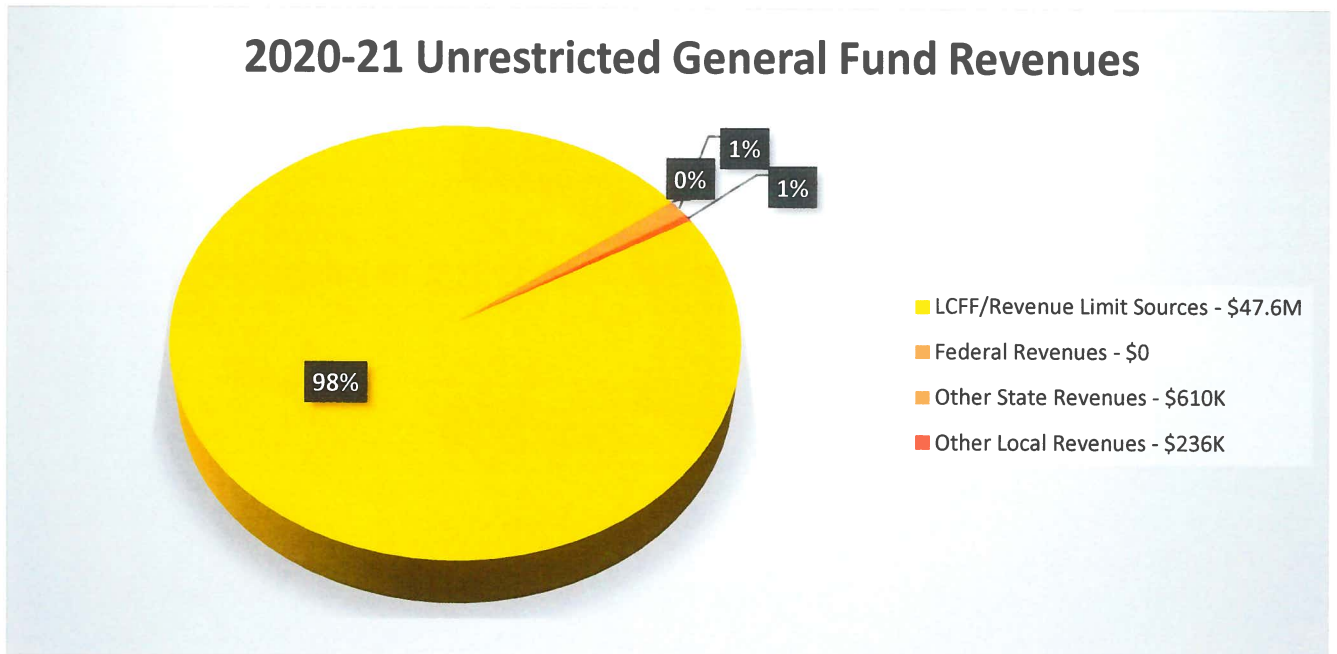


**Table 3B**

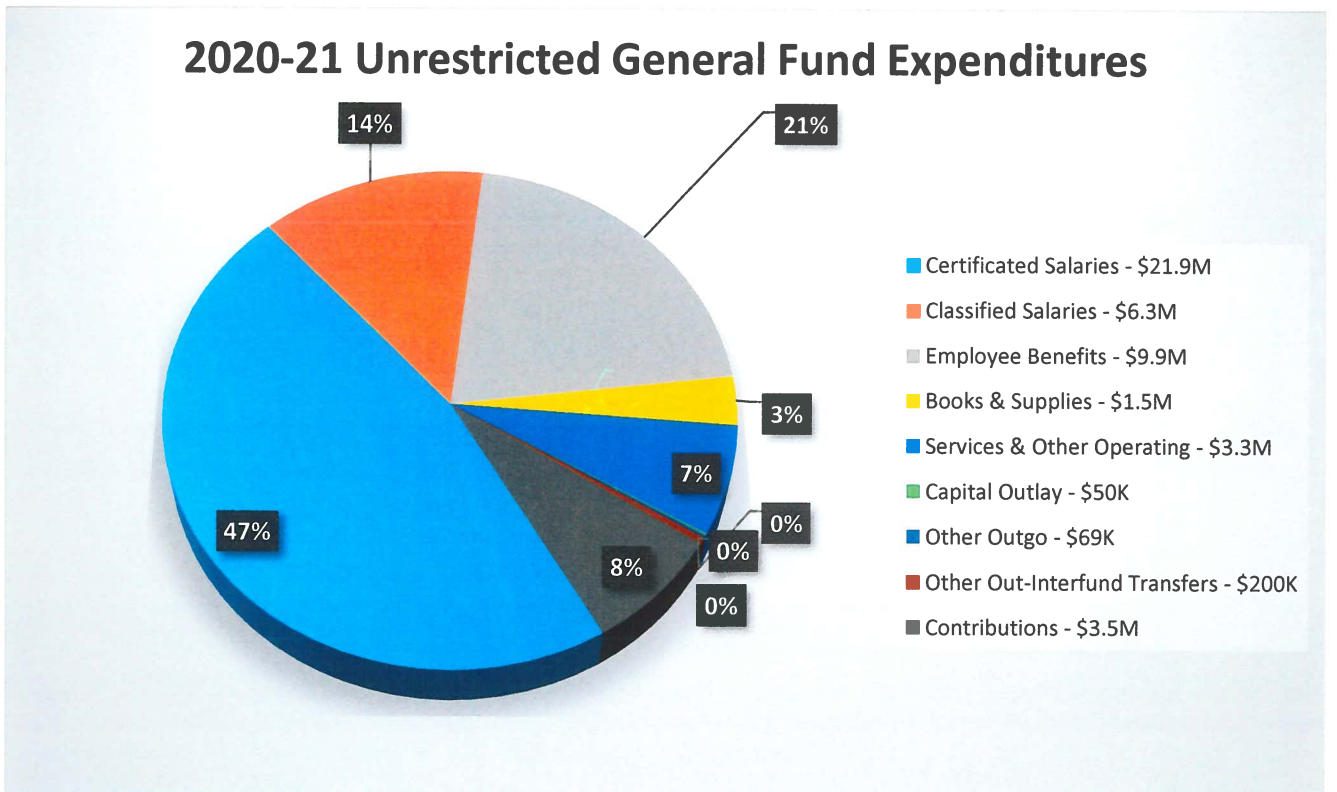


The following pie charts listed as Table 4A & 4B illustrates major revenue and expenditure, respectively, by amount and percentage as part of the Total 2020-21 Unrestricted General Fund Budget.

**Table 4 A**



**Table 4 B**



### **CalSTRS/PERS Funding Plan**

Starting in 2014-15, Governor Brown projected 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.

The 2019-20 CalSTRS's employer rate was 17.10% of a 0.82% increase over the 2018-19 rate. In an attempt to assist school districts, the Governor is proposing to redirect \$2.3 billion to reduce employer contributions rates in 2020-21 and 2021-22. Table 7 illustrates the CalSTRS employer rates over time. Since this is one area that the Legislature and Governor have agreed to, the District is utilizing the rates listed below for the 2020-21 budgets and beyond.

**Table 7 – CalSTRS Rate Schedule**

<b>CalSTRS Employer Contribution Rates</b>	
<b>Year</b>	<b>Rate</b>
<b>2019–20</b>	<b>17.10%</b>
<b>2020–21</b>	<b>16.15%</b>
<b>2021–22</b>	<b>16.02%</b>
<b>2022–23</b>	<b>18.10%</b>
<b>2023–24</b>	<b>18.10%</b>

CalPERS continues to have an increase in rates but not at the speed that had been anticipated in January. In 2019-20, the CalPERS rate was 19.721%. For 2020-2021, the CalPERS rate was set to increase to 22.68% prior to the Governor's buydown but has been 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**

<b>CalPERS Employer Contribution Rate Estimates</b>		
<b>Year</b>	<b>Previous Rates</b>	<b>Revised Rates</b>
<b>2020–21</b>	<b>*22.68%</b>	<b>20.70%</b>
<b>2021–22</b>	<b>*24.60%</b>	<b>22.84%</b>
<b>2022–23</b>	<b>25.90%</b>	<b>25.50%</b>
<b>2023–24</b>	<b>26.60%</b>	<b>26.20%</b>
<b>2024–25</b>	<b>27.00%</b>	<b>26.50%</b>
<b>2025–26</b>	<b>26.80%</b>	<b>26.40%</b>
<b>2026–27</b>	<b>26.70%</b>	<b>26.20%</b>

**\*CalPERS Board approved 2020-21 contribution rate as of April 21, 2020**

### **Bargaining Units**

The District currently has a Tentative Agreement with the El Centro Secondary Teachers Association for the 2019-20 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in the late Fall of 2019 with a TA Agreement that will be coming before the Board of Trustees for consideration on June 23, 2020. The TA includes an on-going 3.26% increase to the salary schedule. It also included a one-time off-scheduled salary payout of 0.5%. There are other added stipends, increases to the hourly rate and adjustments to class size overloads. The District has included the costs of the TA in the 2019-20 Fiscal Year. The on-going costs of this TA is also included in the 2020-21 Budget.

At this time, the District has not entered into negotiations with the California Schools Employees Association (CSEA) bargaining unit members for 2019-20 but anticipates negotiations will start at the beginning of the 2020-21 fiscal year. Additionally, District Administration has not received any compensation increases for the 2019-20 Fiscal Year. No compensation increases are included in the 2020-21 Budget.

Additional information is provided in Appendix A that was part of the Board Budget Workshop Presentation on June 9, 2020.

### **Reserves**

The District is projecting a decrease in the Unrestricted General Fund reserves by <\$4,700,876> for 2019-2020 but projecting a slight increase of \$147,495 for 2020-21. One of the main reasons for the large deficits in the first year is the investment in the Facilities Improvement and Capital Renewal Program. One of the District's priorities was to continue improving our educational facilities for our students and staff. Although, our local Measure K school bond did pass in June, 2016, the District is setting aside funds in anticipation that there is a delay in the issuance and receipt of State School Facility funds and increased construction cost that may affect the completion of the new STEM Building at Central. These funds are also earmarked for the construct of the Aquatic Center at Southwest High School.

There was a new requirement for school districts that began with the 2015-16 Adopted Budget process. Under Education Code § 42127 (a)(2)(B), school districts are now required to provide additional information to the public regarding ending fund balances in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Attached as Exhibit A is the required Public Hearing Posting that included the information required as described in Education Code § 42127 (a)(2)(B).

## Cash Flow

More important than ever, the District will be keeping a close watch on its General Fund cash flow especially as the Governor and Legislature are contemplating revenue cuts and cash deferrals. The Board of Trustees passed a resolution so that the District may enter into the Tax Revenue Anticipation Notes (TRANS) Program through the California School Boards Association (CSBA). If needed, the District will pull cash to meet its operational needs and obligations. The District is projecting to maintain a positive cash balance in 2019-2020, 2020-21, 2021-22 and 2022-23.

## General Fund Summary

The chart below illustrates the assumptions included in the 2019-2020 Estimated Actuals and the 2020-2021, 2021-2022 and 2022-23 Budget projections.

Assumptions	2019-2020	2020-2021	2021-2022	2022-2023
Local Control Funding Formula (LCFF) Target	\$49,242,202	\$45,180,535	\$45,093,061	\$45,093,061
Local Control Funding Formula (LCFF) Prior Year	\$47,612,804	\$49,612,804	\$45,180,535	\$45,093,061
Difference	\$1,629,398	-\$4,061,667	-\$87,474	\$0
Funding %	100%	100%	100%	100%
Assumptions	2019-20	2020-21	2021-2022	2022-2023
Gap Funding	-\$0-	-\$0-	-\$0-	-\$0-
Total LCFF Funding	\$49,242,202	\$45,180,535	\$45,093,061	\$45,093,061
Estimated Unduplicated Pupil % - Three Year Average	76.57%	75.97%	75.62%	75.62%
Est. Supplemental and Concentration Grants Based on	\$10,129,328	\$9,168,209	\$9,080,735	\$9,080,735
Enrollment	4,162	4,258	4,258	4,258
Projected District ADA	3,991.31	3,991.31	3,991.31	3,991.31
Gain (Loss) of ADA from Prior Year	9	-0-	-0-	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	95.90%	Unknown	Unknown	Unknown
District & County Funded ADA (Greater of Current or Prior Year)	4,051.19	4,051.19	4,051.19	4,051.19
Step & Column	\$389,348	\$426,206	\$426,206	\$431,760
Instructional Days	180	180	180	180
Health & Welfare & Benefit Increases	\$0	-\$0-	-\$0-	-\$0-
Lottery (Unrestricted) per ADA	\$153.00	\$153.00	\$153.00	\$153.00
Lottery (Restricted) per ADA for Prop. 20	\$54.00	\$54.00	\$54.00	\$54.00

Major Contributions to Restricted Programs	2019-2020	2020-2021	2021-2022	2022-
Special Education	\$1,301,186	\$1,366,883	\$1,366,883	\$1,366,883
RMA - Ongoing Major Maintenance	\$1,688,683	\$1,524,322	\$1,524,322	\$1,524,322

## Other District Funds

### Adult Education Fund

In 2013-14, the State categorical funding portion of the Adult Education Program was folded in as part of the LCFF. Since the Adult Education Program funding has been folded into the LCFF, the General Fund was recapturing this programs funding. Currently, the Adult Education Program receives direct funding for the federal General Education Diploma (GED) Program and the Adult Basic Ed & English as a Second Language Program. The Fund is currently receiving approximately \$127,000 for each of the above stated programs annually in support of the Adult Education Program. In 2019-20, the Adult Education Block Grant (AEBG) apportionment allocated \$769,488 to CUHSD in order to operate and support the Adult Ed Program. The AEBG dollars are received through the Imperial County Adult Ed Consortium.

A little history... The Adult Ed. program was expanding which caused the program to move into a new Adult Education building in 2017-18. The lease for the new building is coming from Adult Ed program resources. The Tenant Improvements for the new building was paid out of the Adult Ed Fund which was approximately \$730,000. This cost was a one-time capital expenditure. The projected Ending Fund Balance for 2019-20 is \$811,329. For 2020-21, we are estimating an Ending Fund Balance of \$964,928. The District will revise the budget as additional information is provided based on the final State Budget. We anticipate a moderate revenue cut to the AEBG.

### Cafeteria Fund

At this time, it is projected that the Cafeteria Fund will end 2019-20 with a deficit that will lower the Ending Fund Balanced from \$537,869 to \$503,175. It is projected that the fund will also have a significate deficit of <490,968> in 2020-21 due to the impacts to the program based on the pandemic. It is unclear what the student participation will be and what kind of funding will be available to off-set revenue decreases. The projected Ending Fund Balance for 2020-21 is \$12,207. The District will continue its contribution of \$160,000 from the General Fund to help cover program costs. It may be that the District's General Fund will need to contribute additional funds to the program.

### Deferred Maintenance Fund

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

The estimated ending Fund Balance for 2019-20 is \$1,048,440. The District transfered \$685,000 in 2019-20 to cover the facility improvement projects approved for this particular year. The District has budgeted to transfer \$40,000 in 2020-21 in order to continue providing a cash flow into the fund to keep the fund open.

### Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of July 1, 2017) reported that the District's unfunded accrued liability had reached \$9.91million with an actuarial liability for District-paid retiree benefits totaling \$14.8 million. The District transferred \$500,000 to this Fund in 2015-16, 2016-17 and 2017-18 to reduce this outstanding liability. The estimated balance for 2019-20 and 2020-21 is \$2,731,237 and \$2,776,237, respectively. No contribution was made to the fund in 2019-20 and currently there are no plans to contribute in 2020-21.

### Building Fund – Bond Fund



The District opened Fund 210 Building Fund (Bond Fund) in order to account for Measure K Bond funds. Measure K was passed by voters in June, 2016 by an approval percentage of 70%. The bond measure will raise \$30 million in order to construct a Science, Technology, Engineering and Math building at Central Union High School. Additionally, the District has planned to use funds to build a new Aquatic Center at Southwest High School. It is the District's intention to leverage the bond funds against future State School Facility funds in order to expand the scope of improvements within the District. The District issued the first series of bonds in the amount of \$12 million in November, 2016. The second series, Series 2019, was issued in April, 2019.

The net proceeds from the sale of first issue of bond were approximately \$11.7 million which was deposited in this fund. Preparation and construction work towards the new STEM Building began in 2016-17 with the majority of the work to be done through 2019-20. In 2017-18, the District demolished the old Business Building at Central UHS, installed 18 relocatable classrooms and office/restroom facilities, and improved site utilities for the new STEM Building.

As for Series 2019, the District sold \$18 million of the remaining balance of the authorized General Obligation Bonds, which resulted in \$17.7 million in proceeds from the sale. The STEM Building is projected to be completed in the Fall of 2020. Ending Fund Balance for 2019-20 and 2020-21 are \$11,958,313 and \$5,267,949, respectfully.

#### Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The estimated Ending Fund Balance for 2019-20 is \$1,620,818. It is projected that the 2020-21 Ending Fund Balance will be \$1,753,012. The District will utilize some of the funds to pay for the temporary housing costs as part of the new STEM Building construction. These funds will also be used in support of other possible improvement costs associated with facility expansion and student growth.

#### Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District transferred \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. The District transferred \$3 million from the General Fund to the Special Reserve Fund in 2018-19 and in 2019-20. Again this is to hedge off any risk of cash flow issues and increased construction costs with the STEM Building and support the construction of the Southwest High School Aquatic Center.

#### Conclusion

Given all of the current information and conservative projections, the 2019-20 Estimated Actual and the 2020-21 Adopted Budget is presented in good order for a Positive Certification.

**CUHSD:  
STRS & PERS RATE and COST INCREASES OVER TIME**



STRS/PERS Costs Breakdown		2015-2016	2016-2017	2017-2018	2018-2019	Projected 2019-2020
Certificated STRS	3101	3,462,332	4,242,998	4,675,398	7,015,659	6,051,081
Certificated STRS	3102	1,768	0	400	265	0
Certificated PERS	3201	30,106	37,690	43,932	107,084	113,076
Certificated PERS	3202	657,614	832,975	994,542	2,455,892	1,548,501
STRS/PERS On-Behalf Of	RE 7690	(1,314,783)	(1,592,092)	(1,563,838)	(4,619,057)	(2,037,729)
Total STRS/PERS Costs Less On-Behalf Of		2,837,038	3,521,571	4,150,434	4,959,843	5,674,929
STRS On-Behalf Of	3101	1,314,112	1,592,092	1,563,838	3,337,435	2,037,729
STRS On-Behalf Of (One-Time)	3101					
STRS On-Behalf Of	3102	671	0	0	134	0
PERS On-Behalf Of (One-Time)	3201	0	0	0	53,542	0
PERS On-Behalf Of (One-Time)	3202	0	0	0	1,227,946	0
Total STRS/PERS Costs Less On-Behalf Of		1,314,783	1,592,092	1,563,838	4,619,057	2,037,729

**Increase in STRS & PERS Over Time**

Years	2015-16	2016-17	2017-18	2018-19	2019-20
2015-16	\$576,152	\$576,152	\$576,152	\$576,152	\$576,152
2016-17		\$684,533	\$684,533	\$684,533	\$684,533
2017-18			\$628,863	\$628,863	\$628,863
2018-19				\$809,409	\$809,409
2019-20					\$715,086
<b>Total Increase in Cost</b>	\$576,152	\$1,260,686	\$1,889,548	\$2,698,957	\$3,414,013



# CUHSD: Proposed Tentative Agreement with ECSTA – Budget Impact Costs 21

- **Tentative Agreement (Certificated Compensation):**
  - Compensation increase to Salary Schedule of 3.26% (w/ statutory benefits = 3.97%)
  - On-time Off- Salary Schedule of 0.5% (w/ statutory benefits = 0.60%)
  - Increase in Statutory Benefits Cost: \$163,931

- **No Current Agreement with CSEA or Other Groups. No Compensation for 2019-20 Included in either 2019-20 or 2020-21**

Total Certificated Salaries 2019-20	\$20,393,151
3.26% Salary Schedule Increase plus Statutory Benefit Costs	\$806,949
0.5% One-time Off Salary Schedule plus Statutory Benefit	\$124,516
Increased Cost based on TA with ECSTA for 2019-20	\$931,465
Total Certificated Salary Increase as a Percentage (2019-20)	4.57%
Estimated Certificated Salary Budget 2019-20	\$21,324,616
Increase Cost to 2020-21 Budget due to Salary Cost (On-going)	\$806,949



# Comparison of Estimated Actuals to Second Interim Budget

## Comparison of Estimated Actuals to Proposed July 1, 22 Budget

### Department/Program Budgets Reviewed and Reduced (Materials & Supplies, Services & Operations, Capital Outlay & Equipment)

- ◆ District Office: Board & Superintendent, Education Services, Business Services, HR Dept.
- ◆ Technology
- ◆ Maintenance and Routine Restricted Maintenance
- ◆ Security
- ◆ Home-to-School Transportation
- ◆ Plant Maintenance and Operations
- ◆ School Site Budgets

Budget Category	2019-20 2nd Interim	2019-20 Estimated Actuals	Variance Between Budgets (2019-20)	Proposed 2020-21 Budget	Proposed Decrease (2020-21)
4000	\$1,335,595	\$1,188,554	(\$147,041)	\$1,104,342	(\$84,212)
5000	\$3,294,749	\$2,746,241	(\$548,508)	\$2,636,341	(\$109,900)
6000	\$182,000	\$90,000	(\$92,000)	\$50,000	(\$40,000)
Total Reduction			(\$787,548)		(\$234,112)
Total Reduction to 2020-21 Budget			(\$1,021,660)		



# Comparison of Estimated Actuals to Second Interim Budget

## Comparison of Estimated Actuals to Proposed July 1, 23 Budget

- Department/Program Budgets Reviewed and Reduced (**Materials & Supplies, Services & Operations, Capital Outlay & Equipment**)
  - ◆ District Office: Board & Superintendent, Education Services, Business Services, HR Dept.
  - ◆ Technology
  - ◆ Maintenance and Routine Restricted Maintenance
  - ◆ Security
  - ◆ Home-to-School Transportation
  - ◆ Plant Maintenance and Operations
  - ◆ School Site Budgets
    - Rate of \$60/student reduced by 10%. Adjusted enrollment based on 2019-20 CALPADs

	2019-20 Budget	Reductions	2020-21	Reduction as a %
<b>School Site Budget Reductions - General Fund Allocation</b>				
<b>- Site Operations/Athletics</b>				
Central	\$367,725	(36,575)	\$331,150	-9.95%
Southwest	\$439,950	(60,872)	\$379,078	-13.84%
Desert Oasis	\$58,000	(14,400)	\$43,600	-24.83%
Phoenix Rising	\$19,557	(7,107)	\$12,450	-36.34%
<b>Total</b>	<b>\$885,232</b>	<b>(118,954)</b>	<b>\$766,278</b>	<b>-13.44%</b>

# **Certification**

ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: www.cuhsd.net/Department/Business--Supp  
Date: June 19, 2020

Place: district website-Zoom Meeting  
Date: June 23, 2020  
Time: 06:00 PM

Adoption Date: June 23, 2020

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Merritt Merten

Telephone: 760-336-4500

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhsd.net

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		

**Worker's  
Compensation  
Certification**



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

(  ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Arnold Preciado

Title: Assistant Superintendent

Telephone: 760-336-4500

E-mail: arnold@cuhsd.net

**ADA**

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,990.93	3,990.93	3,990.93	3,990.93	3,990.93	3,990.93
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.38	0.38	0.38	0.38	0.38	0.38
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,991.31	3,991.31	3,991.31	3,991.31	3,991.31	3,991.31
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	86.93	86.93	86.93	86.93	86.93	86.93
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	86.93	86.93	86.93	86.93	86.93	86.93
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,078.24	4,078.24	4,078.24	4,078.24	4,078.24	4,078.24
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**LCFF**

COUNTY OFFICE FUNDS TRANSFER - Central Union High (63115) - 2021 Original Budget

CALCULATE LCFF TARGET													
Unduplicated as % of Enrollment													
	0%	76.57%	0%	75.97%	0%	75.97%	0%	75.62%	0%	75.62%	0%	0.000%	
	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	
Grades TK-3	917	821	871	821	871	821	871	807	807	807	807	807	
Grades 4-6	843	755	755	755	755	755	755	742	742	742	742	742	
Grades 7-8	868	777	777	777	777	777	764	764	764	764	764	764	
Grades 9-12	1,032	924	924	924	924	924	909	909	909	909	909	909	
Subtract NNS	-	-	-	-	-	-	-	-	-	-	-	-	
Subtract NNS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	
NNS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	
ADA	4,182,206	3,745,474	44,871,346	3,745,474	44,871,346	3,745,474	44,871,346	3,680,993	3,680,993	3,680,993	3,680,993	3,680,993	
Targeted Instructional Improvement Block Grant	132,588	119,338	119,338	119,338	119,338	119,338	119,338	119,338	119,338	119,338	119,338	119,338	
Home-to-School Transportation	210,345	189,851	189,851	189,851	189,851	189,851	189,851	189,851	189,851	189,851	189,851	189,851	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	48,898,659	45,180,585	44,871,346	45,180,585	44,871,346	45,180,585	44,871,346	45,099,061	45,099,061	45,099,061	45,099,061	45,099,061	
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	
LCFF PHASE-IN ENTITLEMENT (FUNDED ENTITLEMENT)	0	45,242,202	45,242,202	45,242,202	45,242,202	45,242,202	45,242,202	45,099,061	45,099,061	45,099,061	45,099,061	45,099,061	
LCFF TARGET PLUS ERT (EXCLUDING TIG & TRANSPORTATION A) LCFF ENTITLEMENT EXCLUDING TIG & TRANSPORTATION ADD-1 FUNDED PERCENTAGE	48,898,659	44,871,346	44,871,346	44,871,346	44,871,346	44,871,346	44,871,346	44,785,880	44,785,880	44,785,880	44,785,880	44,785,880	
ADA	BASE	GR SPAN	SUPP	CONC	PER ADA	TOTAL	ADA	BASE	GR SPAN	SUPP	CONC	PER ADA	TOTAL
2019-20	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22
7,702	801	1,302	917	10,722.20	917	10,722.20	7,092	738	1,184	807	1,184	807	9,821.48
7,818	843	1,197	843	9,858.42	843	9,858.42	7,199	1,089	742	1,089	742	1,089	742
8,050	868	1,233	868	10,150.97	868	10,150.97	7,412	1,121	764	1,121	764	1,121	764
4,051.19	924	1,466	1,032	12,070.20	1,032	12,070.20	4,051.19	8,590	223	1,333	909	223	1,333
0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,051.19	37,793.52	984,439	5,938,477	4,182,206	48,898,674	48,898,674	4,051.19	34,799,722	903,415	5,397,750	3,680,992	903,415	5,397,750
COE ADA	PER ADA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21
Grades K-3	\$ 10,722.20	\$ -	\$ -	\$ -	\$ -	\$ -	Grades K-3	\$ 9,821.48	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ 9,858.42	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 4-6	\$ 9,030.00	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ 10,150.97	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 7-8	\$ 9,297.17	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ 12,070.20	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 9-12	\$ 11,054.50	\$ -	\$ -	\$ -	\$ -	\$ -
59.88	722,765.58	722,765.58	653,236.27	653,236.27	653,236.27	653,236.27	59.88	651,943.46	651,943.46	651,943.46	651,943.46	651,943.46	
59.88	TOTAL COUNTY OFFICE TRANSFER \$	722,765.58	653,236.27	653,236.27	653,236.27	653,236.27	59.88	TOTAL COUNTY OFFICE TRANSFER \$	651,943.46	651,943.46	651,943.46	651,943.46	
Alternative Ed ADA	PER ADA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	Alternative Ed ADA	PER ADA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Grades 4-6	\$ 9,858.42	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 4-6	\$ 9,030.00	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ 10,150.97	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 7-8	\$ 9,297.17	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ 12,070.20	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 9-12	\$ 11,054.50	\$ -	\$ -	\$ -	\$ -	\$ -
1.90	22,933.38	22,933.38	21,009.55	21,009.55	21,009.55	21,009.55	1.90	21,009.55	21,009.55	21,009.55	21,009.55	21,009.55	
1.90	TOTAL ALTERNATIVE EDUCATION \$	22,933.38	21,009.55	21,009.55	21,009.55	21,009.55	1.90	TOTAL ALTERNATIVE EDUCATION \$	21,009.55	21,009.55	21,009.55	21,009.55	
Special Ed ADA	PER ADA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	Special Ed ADA	PER ADA	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Grades K-3	\$ 10,722.20	\$ -	\$ -	\$ -	\$ -	\$ -	Grades K-3	\$ 9,821.48	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ 9,858.42	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 4-6	\$ 9,030.00	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ 10,150.97	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 7-8	\$ 9,297.17	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ 12,070.20	\$ -	\$ -	\$ -	\$ -	\$ -	Grades 9-12	\$ 11,054.50	\$ -	\$ -	\$ -	\$ -	\$ -
55.04	664,348.81	664,348.81	609,627.99	609,627.99	609,627.99	609,627.99	55.04	609,439.68	609,439.68	609,439.68	609,439.68	609,439.68	
55.04	TOTAL SPECIAL EDUCATION \$	664,348.81	609,627.99	609,627.99	609,627.99	609,627.99	55.04	TOTAL SPECIAL EDUCATION \$	609,439.68	609,439.68	609,439.68	609,439.68	
98.84	TOTAL COUNTY OFFICE TRANSFER \$	867,277.19	722,765.58	722,765.58	722,765.58	722,765.58	98.84	TOTAL COUNTY OFFICE TRANSFER \$	829,443.23	829,443.23	829,443.23	829,443.23	

# **General Fund (010)**

General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	49,242,202.00	0.00	49,242,202.00	45,180,535.00	0.00	45,180,535.00	-8.2%
2) Federal Revenue		8100-8299	0.00	3,651,340.37	3,651,340.37	0.00	4,615,068.15	4,615,068.15	26.4%
3) Other State Revenue		8300-8599	631,737.00	3,281,162.22	3,912,899.22	610,929.00	3,557,432.58	4,168,361.58	6.5%
4) Other Local Revenue		8600-8799	311,075.33	1,388,722.28	1,699,797.61	236,000.00	1,373,173.18	1,609,173.18	-5.3%
5) TOTAL, REVENUES			50,185,014.33	8,321,224.87	58,506,239.20	46,027,484.00	9,545,673.91	55,573,137.91	-5.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	22,623,332.66	2,797,035.79	25,420,368.45	21,961,699.84	2,899,568.28	24,861,268.12	-2.2%
2) Classified Salaries		2000-2999	6,195,506.38	1,649,748.91	7,845,255.29	6,310,735.18	1,643,709.28	7,954,444.46	1.4%
3) Employee Benefits		3000-3999	9,607,033.82	3,534,107.08	13,141,140.90	9,988,334.23	3,619,855.29	13,608,189.52	3.6%
4) Books and Supplies		4000-4999	2,404,326.30	2,027,116.08	4,431,442.38	1,480,539.39	1,881,153.48	3,361,692.87	-24.1%
5) Services and Other Operating Expenditures		5000-5999	3,375,699.13	1,955,025.89	5,330,725.02	3,326,522.34	1,048,605.53	4,375,127.87	-17.9%
6) Capital Outlay		6000-6999	1,739,015.00	848,891.79	2,587,906.79	50,000.00	491,547.26	541,547.26	-79.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	687,277.19	0.00	687,277.19	630,372.56	0.00	630,372.56	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(574,855.03)	467,855.03	(107,000.00)	(561,198.03)	454,198.03	(107,000.00)	0.0%
9) TOTAL, EXPENDITURES			46,057,335.45	13,279,780.57	59,337,116.02	43,187,005.51	12,038,637.15	55,225,642.66	-6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			4,127,678.88	(4,958,555.70)	(830,876.82)	2,840,458.49	(2,492,963.24)	347,495.25	-141.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	3,870,000.00	0.00	3,870,000.00	200,000.00	0.00	200,000.00	-94.8%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,111,483.61)	4,111,483.61	0.00	(3,572,333.55)	3,572,333.55	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,981,483.61)	4,111,483.61	(3,870,000.00)	(3,772,333.55)	3,572,333.55	(200,000.00)	-94.8%

General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,853,804.73)	(847,072.09)	(4,700,876.82)	(931,875.06)	1,079,370.31	147,495.25	-103.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	11,092,932.81	1,902,875.06	12,995,807.87	7,239,128.08	1,055,802.97	8,294,931.05	-36.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			11,092,932.81	1,902,875.06	12,995,807.87	7,239,128.08	1,055,802.97	8,294,931.05	-36.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,092,932.81	1,902,875.06	12,995,807.87	7,239,128.08	1,055,802.97	8,294,931.05	-36.2%
2) Ending Balance, June 30 (E + F1e)			7,239,128.08	1,055,802.97	8,294,931.05	6,307,253.02	2,135,173.28	8,442,426.30	1.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	40,655.30	0.00	40,655.30	40,655.30	0.00	40,655.30	0.0%
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	1,055,802.97	1,055,802.97	0.00	2,135,173.28	2,135,173.28	102.2%
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	3,284,383.00	0.00	3,284,383.00	3,284,383.00	0.00	3,284,383.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,839,089.78	0.00	3,839,089.78	2,907,214.72	0.00	2,907,214.72	-24.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



**EPA**  
**RE 1400**

Central Union High School  
Education Protection Account  
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA				2019/20	2020/21
Description	Resource Codes	Object Codes		Unaudited Actuals	Revised Budget
<b>A. REVENUES</b>					
1) Revenue Limit Sources	1400	8010-8099		5,863,563	5,863,563
2) Federal Revenue		8100-8299		-	-
3) Other State Revenue		8300-8599		-	-
4) Other Local Revenue		8600-8799		-	-
5) TOTAL REVENUE				5,863,563	5,863,563
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1400	1000-1999		4,850,053	4,735,123
2) Classified Salaries		2000-2999		-	-
3) Employee Benefits	1400	3000-3999		1,013,510	1,128,440
4) Books and Supplies		4000-4999		-	-
5) Services and Other Operating Expenditures		5000-5999		-	-
6) Capital Outlay		6000-6999		-	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499		-	-
8) Transfers of Indirect/Direct Support Costs		7300-7399		-	-
9) TOTAL EXPENDITURES	1400			5,863,563	5,863,563
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>					
	1400			-	-
<b>D, OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929		-	-
b) Transfers Out		7610-7629		-	-
2) Other Sources/Uses					
a) Sources		8930-8979		-	-
b) Uses		7630-7699		-	-
3) Contributions		8980-8999		-	-
4) TOTAL OTHER FINANCING SOURCES/USES				-	-

**MYP**

## SSC School District and Charter School Financial Projection Dashboard Governor's May Revision for 2020–21

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's May Revision proposal for 2020–21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADE SPAN FACTORS FOR 2020–21				
Entitlement Factors Per ADA*	K–3	4–6	7–8	9–12
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor at -10.00%	-\$788	-\$800	-\$824	-\$954
<b>2020–21 Base Grants After Deficit</b>	<b>\$7,092</b>	<b>\$7,199</b>	<b>\$7,412</b>	<b>\$8,590</b>
Grade Span Adjustment Factors	10.4%	–	–	2.6%
<b>Grade Span Adjustment Amounts</b>	<b>\$738</b>	<b>–</b>	<b>–</b>	<b>\$223</b>
2020–21 Adjusted Base Grants <sup>1</sup>	\$7,830	\$7,199	\$7,412	\$8,813

\*Average daily attendance (ADA)

LCFF PLANNING FACTORS					
Factor	2019–20	2020–21	2021–22	2022–23	2023–24
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
<b>Effective Deficit Factor<sup>2</sup></b>	–	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>
<b>SSC Recommended Funded COLA<sup>3</sup></b>	–	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

OTHER PLANNING FACTORS						
Factors		2019–20	2020–21	2021–22	2022–23	2023–24
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery <sup>4,5</sup>	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate <sup>6</sup>		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate <sup>6</sup>		19.721%	20.70%	22.84%	25.50%	26.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 <sup>7</sup>	0 to 300
The greater of 4% or \$69,000 <sup>7</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>2</sup>Factor is applied against the 2019–20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019–20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

<sup>3</sup>Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during forecast period, and a deficit factor is applied in each year.

<sup>4</sup>Rate for 2020–21 expected to be released by California Department of Education in late June 2020.

<sup>5</sup>Future rates are expected to decrease as a result of the pandemic and the Dashboard will be updated as revised estimates are released.

<sup>6</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>7</sup>Rate adjusts upward to \$71,000 beginning in 2020–21.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	45,180,535.00	-0.19%	45,093,061.00	0.00%	45,093,061.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	610,929.00	0.00%	610,929.00	0.00%	610,929.00
4. Other Local Revenues	8600-8799	236,000.00	0.00%	236,000.00	0.00%	236,000.00
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	(3,572,333.55)	0.77%	(3,600,000.00)	2.78%	(3,700,000.00)
6. Total (Sum lines A1 thru A5c)		42,455,130.45	-0.27%	42,339,990.00	-0.24%	42,239,990.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,961,699.84		22,255,986.62
b. Step & Column Adjustment				294,286.78		298,230.22
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,961,699.84	1.34%	22,255,986.62	1.34%	22,554,216.84
2. Classified Salaries						
a. Base Salaries				6,310,735.18		6,384,570.18
b. Step & Column Adjustment				73,835.00		74,699.48
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,310,735.18	1.17%	6,384,570.18	1.17%	6,459,269.66
3. Employee Benefits	3000-3999	9,988,334.23	2.50%	10,238,385.30	7.76%	11,032,728.15
4. Books and Supplies	4000-4999	1,480,539.39	-12.01%	1,302,692.72	-21.40%	1,023,949.81
5. Services and Other Operating Expenditures	5000-5999	3,326,522.34	1.73%	3,384,071.18	-12.97%	2,945,213.49
6. Capital Outlay	6000-6999	50,000.00	1.73%	50,865.00	2.12%	51,943.34
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	630,372.56	-0.15%	629,443.23	0.00%	629,443.23
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(561,198.03)	0.00%	(561,198.03)	0.00%	(561,198.03)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
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)		43,387,005.51	1.15%	43,884,816.20	1.03%	44,335,566.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(931,875.06)		(1,544,826.20)		(2,095,576.49)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,239,128.08		6,307,253.02		4,762,426.82
2. Ending Fund Balance (Sum lines C and D1)		6,307,253.02		4,762,426.82		2,666,850.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,655.30		115,655.30		115,655.30
b. Restricted	9740					
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	3,284,383.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,907,214.72		4,646,771.52		2,551,195.03
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,307,253.02		4,762,426.82		2,666,850.33

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,907,214.72		4,646,771.52		2,551,195.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		2,907,214.72		4,646,771.52		2,551,195.03
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,615,068.15	0.00%	4,615,068.15	0.00%	4,615,068.15
3. Other State Revenues	8300-8599	3,557,432.58	0.00%	3,557,432.58	0.00%	3,557,432.58
4. Other Local Revenues	8600-8799	1,373,173.18	0.00%	1,373,173.18	0.00%	1,373,173.18
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	3,572,333.55	0.77%	3,600,000.00	2.78%	3,700,000.00
6. Total (Sum lines A1 thru A5c)		13,118,007.46	0.21%	13,145,673.91	0.76%	13,245,673.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,899,568.28		2,938,422.49
b. Step & Column Adjustment				38,854.21		39,374.86
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,899,568.28	1.34%	2,938,422.49	1.34%	2,977,797.35
2. Classified Salaries						
a. Base Salaries				1,643,709.28		1,662,940.68
b. Step & Column Adjustment				19,231.40		19,456.41
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,643,709.28	1.17%	1,662,940.68	1.17%	1,682,397.09
3. Employee Benefits	3000-3999	3,619,855.29	2.30%	3,703,110.15	4.33%	3,863,518.27
4. Books and Supplies	4000-4999	1,881,153.48	1.73%	1,913,697.44	2.12%	1,954,267.82
5. Services and Other Operating Expenditures	5000-5999	1,048,605.53	1.73%	1,066,746.41	2.12%	1,089,361.43
6. Capital Outlay	6000-6999	491,547.26	-42.15%	284,358.85	2.12%	290,387.26
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	454,198.03	0.00%	454,198.03	0.00%	454,198.03
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)		12,038,637.15	-0.13%	12,023,474.05	2.40%	12,311,927.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,079,370.31		1,122,199.86		933,746.66
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,055,802.97		2,135,173.28		3,257,373.14
2. Ending Fund Balance (Sum lines C and D1)		2,135,173.28		3,257,373.14		4,191,119.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,135,173.28		3,257,373.14		4,191,119.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		2,135,173.28		3,257,373.14		4,191,119.80
(Line D3f must agree with line D2)		2,135,173.28		3,257,373.14		4,191,119.80

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	45,180,535.00	-0.19%	45,093,061.00	0.00%	45,093,061.00
2. Federal Revenues	8100-8299	4,615,068.15	0.00%	4,615,068.15	0.00%	4,615,068.15
3. Other State Revenues	8300-8599	4,168,361.58	0.00%	4,168,361.58	0.00%	4,168,361.58
4. Other Local Revenues	8600-8799	1,609,173.18	0.00%	1,609,173.18	0.00%	1,609,173.18
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		55,573,137.91	-0.16%	55,485,663.91	0.00%	55,485,663.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,861,268.12		25,194,409.11
b. Step & Column Adjustment				333,140.99		337,605.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,861,268.12	1.34%	25,194,409.11	1.34%	25,532,014.19
2. Classified Salaries						
a. Base Salaries				7,954,444.46		8,047,510.86
b. Step & Column Adjustment				93,066.40		94,155.89
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,954,444.46	1.17%	8,047,510.86	1.17%	8,141,666.75
3. Employee Benefits	3000-3999	13,608,189.52	2.45%	13,941,495.45	6.85%	14,896,246.42
4. Books and Supplies	4000-4999	3,361,692.87	-4.32%	3,216,390.16	-7.40%	2,978,217.63
5. Services and Other Operating Expenditures	5000-5999	4,375,127.87	1.73%	4,450,817.59	-9.35%	4,034,574.92
6. Capital Outlay	6000-6999	541,547.26	-38.10%	335,223.85	2.12%	342,330.60
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	630,372.56	-0.15%	629,443.23	0.00%	629,443.23
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(107,000.00)	0.00%	(107,000.00)	0.00%	(107,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
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)		55,425,642.66	0.87%	55,908,290.25	1.32%	56,647,493.74
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		147,495.25		(422,626.34)		(1,161,829.83)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,294,931.05		8,442,426.30		8,019,799.96
2. Ending Fund Balance (Sum lines C and D1)		8,442,426.30		8,019,799.96		6,857,970.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,655.30		115,655.30		115,655.30
b. Restricted	9740	2,135,173.28		3,257,373.14		4,191,119.80
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	3,284,383.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,907,214.72		4,646,771.52		2,551,195.03
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,442,426.30		8,019,799.96		6,857,970.13

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,907,214.72		4,646,771.52		2,551,195.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,907,214.72		4,646,771.52		2,551,195.03
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.25%		8.31%		4.50%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, 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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,991.31		3,991.31		3,991.31
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		55,425,642.66		55,908,290.25		56,647,493.74
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)		55,425,642.66		55,908,290.25		56,647,493.74
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,662,769.28		1,677,248.71		1,699,424.81
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,662,769.28		1,677,248.71		1,699,424.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Adult Education  
Fund  
(110)**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,010.00	167,790.00	-1.9%
3) Other State Revenue		8300-8599	896,265.50	895,961.50	0.0%
4) Other Local Revenue		8600-8799	136,200.00	136,200.00	0.0%
5) TOTAL, REVENUES			1,203,475.50	1,199,951.50	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	396,214.08	396,214.08	0.0%
2) Classified Salaries		2000-2999	176,073.53	168,242.68	-4.4%
3) Employee Benefits		3000-3999	225,180.67	237,816.95	5.6%
4) Books and Supplies		4000-4999	99,251.59	95,788.35	-3.5%
5) Services and Other Operating Expenditures		5000-5999	123,611.00	148,291.00	20.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,020,330.87	1,046,353.06	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			183,144.63	153,598.44	-16.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			183,144.63	153,598.44	-16.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	628,184.72	811,329.35	29.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			628,184.72	811,329.35	29.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			628,184.72	811,329.35	29.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	718,770.64	821,169.08	14.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	92,558.71	143,758.71	55.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

# **Cafeteria Fund**

## **(130)**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,405,435.59	995,310.00	-29.2%
3) Other State Revenue		8300-8599	136,090.88	88,186.60	-35.2%
4) Other Local Revenue		8600-8799	287,241.02	537,656.19	87.2%
5) TOTAL, REVENUES			1,828,767.49	1,621,152.79	-11.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	834,833.59	847,821.74	1.6%
3) Employee Benefits		3000-3999	312,284.16	343,043.39	9.8%
4) Books and Supplies		4000-4999	738,239.07	847,706.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	56,104.41	126,550.00	125.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,000.00	107,000.00	0.0%
9) TOTAL, EXPENDITURES			2,048,461.23	2,272,121.13	10.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(219,693.74)	(650,968.34)	196.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,000.00	160,000.00	-13.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			185,000.00	160,000.00	-13.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(34,693.74)	(490,968.34)	1315.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	537,869.20	503,175.46	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			537,869.20	503,175.46	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			537,869.20	503,175.46	-6.5%
2) Ending Balance, June 30 (E + F1e)			503,175.46	12,207.12	-97.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	25,079.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			478,095.53	12,207.12	-97.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



**Deferred  
Maintenance Fund  
(140)**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	51,000.00	363.6%
5) TOTAL, REVENUES			11,000.00	51,000.00	363.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,400.00	7,500.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	38,000.00	18,000.00	-52.6%
6) Capital Outlay		6000-6999	883,341.40	36,251.90	-95.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			928,741.40	61,751.90	-93.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(917,741.40)	(10,751.90)	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	685,000.00	40,000.00	-94.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			685,000.00	40,000.00	-94.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(232,741.40)	29,248.10	-112.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,181.40	841,440.00	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,181.40	841,440.00	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,181.40	841,440.00	-21.7%
2) Ending Balance, June 30 (E + F1e)			841,440.00	870,688.10	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,953.20	31,953.20	436.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	835,486.80	838,734.90	0.4%

**Special Reserve for  
Postemployment  
Benefits  
(200)**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			45,000.00	45,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			45,000.00	45,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,686,237.07	2,731,237.07	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,686,237.07	2,731,237.07	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,686,237.07	2,731,237.07	1.7%
2) Ending Balance, June 30 (E + F1e)			2,731,237.07	2,776,237.07	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,731,237.07	2,776,237.07	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# **Building Fund (210)**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	340,000.00	250,000.00	-26.5%
5) TOTAL, REVENUES			340,000.00	250,000.00	-26.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,052,350.73	9,173,412.67	-8.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,052,350.73	9,173,412.67	-8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,712,350.73)	(8,923,412.67)	-8.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,252.07	2,233,047.93	15568.2%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,252.07	2,233,047.93	15568.2%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,698,098.66)	(6,690,364.74)	-31.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,656,412.52	11,958,313.86	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,656,412.52	11,958,313.86	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,656,412.52	11,958,313.86	-44.8%
2) Ending Balance, June 30 (E + F1e)			11,958,313.86	5,267,949.12	-55.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,958,313.86	5,267,949.12	-55.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Capital Facilities  
Fund  
(250)**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	318,000.00	318,000.00	0.0%
5) TOTAL, REVENUES			318,000.00	318,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,100.00	75,100.00	0.0%
6) Capital Outlay		6000-6999	110,705.64	110,705.64	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			185,805.64	185,805.64	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			132,194.36	132,194.36	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			132,194.36	132,194.36	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,488,624.11	1,620,818.47	8.9%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,488,624.11	1,620,818.47	8.9%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,488,624.11	1,620,818.47	8.9%
2) Ending Balance, June 30 (E + F1e)			1,620,818.47	1,753,012.83	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			132,194.36	264,388.72	100.0%
		9740			
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,488,624.11	1,488,624.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,931.39	112,000.00	1.9%
5) TOTAL, REVENUES			109,931.39	112,000.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			109,931.39	112,000.00	1.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,109,931.39	112,000.00	-96.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,343,369.23	8,453,300.62	58.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,343,369.23	8,453,300.62	58.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,343,369.23	8,453,300.62	58.2%
2) Ending Balance, June 30 (E + F1e)			8,453,300.62	8,565,300.62	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	8,453,300.62	8,565,300.62	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%