

**Central Union High
School District**

**2020-2021
Revised Budget**

**2019-2020
Unaudited Actuals**



Central Union High School District

UNAUDITED ACTUALS 2019-2020

SEPTEMBER REVISED BUDGET 2020-2021

September 15, 2020



Unaudited and September Budget Overview

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. By September 15, the District closes its financial books on the previous fiscal year and updates the current year's budget based on the latest information from Sacramento and Washington, D.C. A big part of the adjustments in the September Budget is based on the final State Budget. Additionally, a series of assumptions about the condition of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. As the fiscal year progress, two additional budget reports called interim reports are presented to the Board of Trustees. One report is provided in December and the other in March. These reports provide updated information regarding the District's financial status.

This report includes three major pieces:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year. Specifically addressing major changes between the Estimated Actuals/July 1 Adopted Budget and the Unaudited Actuals/September Revised Budget.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts and figures
3. Final Unaudited Actuals for other District Funds.



State Information

In January 2020, Governor Newsom unveiled his State Budget for 2020-21 that proposed to continue to support the Local Control Funding Formula by providing a 2.31% COLA. 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 original goal to fully implement by 2020-2021.

After Governor Newsom 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 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 5th 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 caused by the pandemic.

California is currently encountering and is projecting great reductions in State Revenue. The Department of Finance projected that the shortfall in State Revenues would be approximately \$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 -\$6.5 billion at May Revise and now \$0 in the Enacted State Budget. Also, the stated statutory Cost of Living Adjustment (COLA) for 2020-21 is 2.31% but is not proposed to be funded.

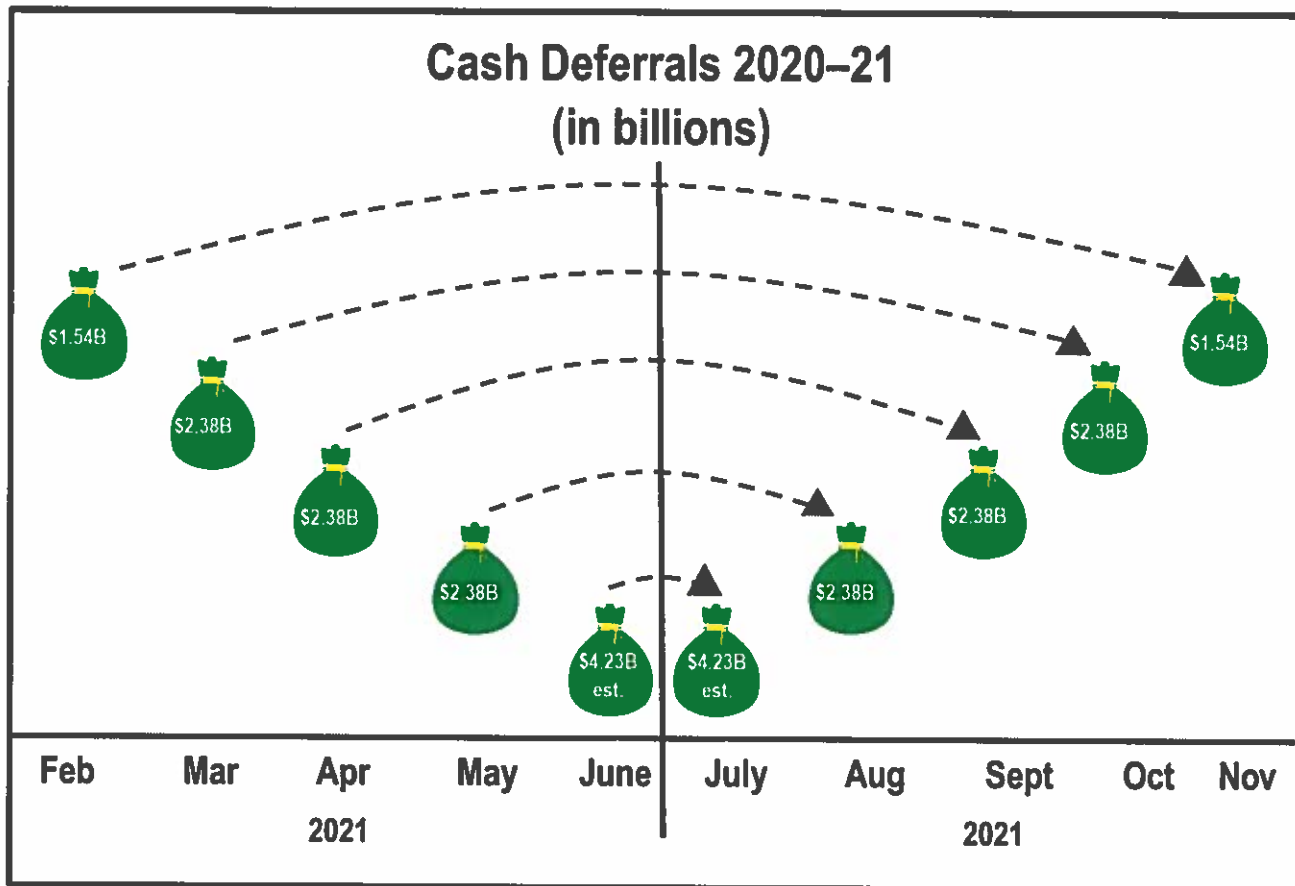
Below is a chart that details the changes in State funding between the January, May Revision and Enacted Budget for 2020-21.

Item	January Budget	May Revision	Enacted Budget
2020-21 LCFF* Funding Change	+\$1.2 billion	-\$6.5 billion	\$0
Proposition 98 Minimum Guarantee			
2018-19	\$78.4 billion	\$78.7 billion	\$78.5 billion
2019-20	\$81.6 billion	\$77.4 billion	\$77.7 billion
2020-21	\$84.0 billion	\$70.5 billion	\$70.9 billion
2020-21 Statutory COLA	2.29%	2.31% (Not funded, additional cuts)	2.31% (Not funded)
One-Time Discretionary Funds	\$0	\$0	\$0

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.

In addition to the main Budget bill, the Legislature passed Assembly Bill (AB) 76, which deferred nearly \$1.9 billion in K-12 funding that would normally be distributed in June but was applied in July 2020 as a deferred apportionment payment. Cash deferrals are changes in law to delay the schedule of apportionments allowing the state to retain cash for a period of time. The burden of borrowing in order to cover operational expenditures lies with districts.

At this time, the Governor is proposing additional ongoing deferrals which will be implemented starting in February and going through June, 2021. Governor Newsom stated that if no additional aid or support is approved by the Federal Government then cash deferrals for districts will be triggered. Below is an illustration of the cash deferrals proposed in the second half of 2020-21.



In effect, districts will receive only about 68% of the State Aid Apportionment during the fiscal year.

An area that the Legislature and the Governor agreed on was 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.

A "Rainy Day Fund" was established under Governor Brown's tenure in order to hedge off future economic downturns in the State's economy. The Budget Stabilization Account currently has about \$16.1 billion. Based on law, the State cannot withdraw more than 50% of the fund in any one year. The Governor issued an emergency proclamation on June 25, 2020 in order for the State to draw down on the \$16.1 billion over the next three years which includes using \$7.8 billion in 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 and eliminated the funding gap. 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 \$1.63 million in new revenues. The statutory COLA for 2020-21 is 2.31% but the District will not receive this as it is not being funded as per the Budget Act.

Based on a mutual agreement with the legislature, the Governor did not make additional cuts to the LCFF as previously proposed in the May revise. As information, the May Revise included a reduction of 7.92% in LCFF for an effective total reduction of 10.0% which included the non-funded 2.31% COLA.

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 district revenue. This Proration Factor would have negatively impacted the Supplemental and Concentration (S&C) funding by \$952,459 based on the proposed cuts/reductions in the May Revise.

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 75.97%. The estimated total funding for Supplemental and Concentration Grant for 2020-21 is \$9.96 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	Proj. 2020-21
Estimated Base Grant*	\$37,764,298	\$37,794,298
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$10,120,868	\$9,957,997
Estimated Total LCFF Funding	\$48,899,624	\$49,080,296
Percentage to Increase or Improve Services	26.10%	25.68%

*Calculated Base Grant excludes S&C, Targeted Instructional Improvement Block Grant and 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 submitted an update of COVID-19 related impacts on students and plans to address those issues instead of submitting a three-year LCAP. In addition, by September 30, 2020, districts are to adopt a Learning Continuity Plan that basically describes how the district will provide continuity of learning and address the impact of COVID-19 on pupils, staff and the community.)

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 enrollment for the Central Union High School District for 2020-2021 was previously projected at 4,258. Instead, current student counts as of Tuesday, Sept. 8, 2020 was 4,131. As a comparison, the 2019-2020 enrollment figure in October, 2019 was 4,162.

To address the impact of COVID-19 on ADA, the State will provide LCFF apportionments for 2020-21 based on the 2019-20 P-2 ADA. Senate Bill 117 was approved to established the new P-2 attendance timeframe in 2019-20 to be July 1, 2019 through February 29, 2020. Again, this "hold harmless" means the State will use the 2019-20 P-2 ADA (3,991.31 ADA) to generate State Revenues in 2020-21. The District's LCFF accounts for 97.9% of the total Unrestricted General Fund dollars.

Given this "hold harmless" on ADA still means that District must still generate attendance records in 2020-21 in order to meet State compulsory attendance requirements. Also, attendance accounting must be taken to report how students are engaged in instruction.

Currently, the Central Union High School District is providing instruction using a distance learning model. All student are currently receiving instruction on-line using Google Meet or Google Classroom. The District will move into a hybrid model (part in-person and part distance learning) when it is safer to do so based on State guidance and local Public Health direction.

The P-2 ADA for 2017-18 was 4,003.96 which was 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's P-2 ADA for 2019-20 was 3,991.31 and our attendance percentage was **95.90%**.

Since the District's current enrollment is 4,131 as of September 8, 2020, the District, *in a normal year*, would be projecting ADA to be 3,955.21 or down 36 ADA for 2020-21. The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history for the Central Union High School District. As mentioned above, the District's P-2 ADA for 2020-21 will remain at the 2019-20 P-2 level of 3,991.31. Given that the District had the potential of a drop in ADA in 2020-21 then the ADA "hold harmless" provision for 2020-21 is a warm welcome.

Table 1

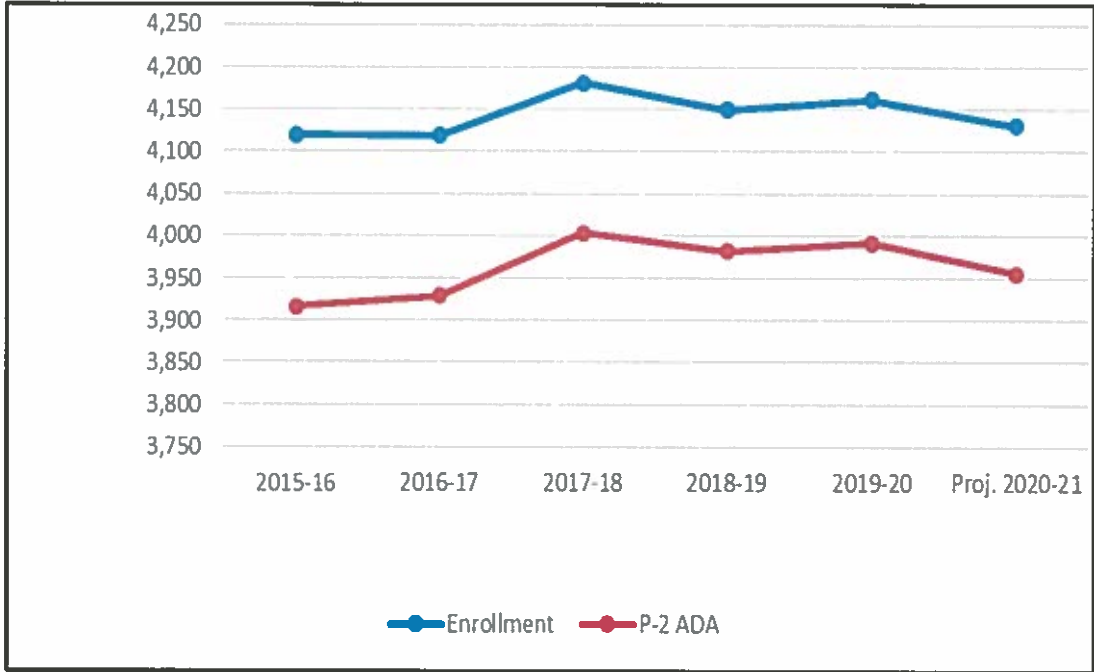


Table 2 below also provides the ADA-to –Enrollment history of the District for the last five years.

Table 2

						Oct 2, 2019	Projected
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
CALPADS Enrollment (October Snapshot)		4,120	4,119	4,182	4,150	4,162	4,131
Change in Enrollment		14	(1)	63	(32)	12	(31)
Percentage Change		0.34%	-0.02%	1.53%	-0.77%	0.29%	-0.74%
		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	3,955.21
Change in ADA Attendance P/Y		36	13	75	(22)	9	(36)
Percentage Change		0.93%	0.32%	1.91%	-0.55%	0.23%	-0.90%
P-2 Actual Attendance as a %							
of CALPADS Enrollment		95.05%	95.38%	95.74%	95.95%	95.90%	95.74%

CARES Act – Federal Assistance

In order to stabilize the economy, the Federal Government approved the Coronavirus Aid, Relief and Economic Security (CARES) Act. Federal funds were provided to States to hedge the impact of COVID-19 on staff, assistance with costs of purchasing Personal Protective Equipment (PPE), disinfectant supplies, and other measures to fight the spread of the Coronavirus. The District received a total of approximately \$5.3 million in CARES Act fund are accounted for in the 2020-21 September Budget. These funds are considered Restricted Funds hence this is the major reason why the Budgeted Restricted Revenues and Expenditures are higher in 2020-21 as compared to 2019-20.

2019-20 (Comparison of Estimated Actuals to Unaudited Actuals)

Revenues:

Overall, the District's Unaudited Revenues for 2019-20 are consistent as compared to the Estimated Actuals presented in June, 2020. Internal figures were adjusted based on the fact that restricted Federal Program dollars were not spent as expected due to our school closures and operational slowdown back in March, 2020. Other State resources increased at closing. Here is additional information on the District's Revenues:

- No new real change to the District's LCFF. Remains at \$49.2 million.
- Federal Revenues are down by \$996,146. This is due to unspent Federal categorical dollars for the year. These funds will be accounted for at First Interim as deferred revenue in 2020-21. In this case, revenue is recognized when expenditures occur. Most Federal programs must balance between revenue and expenditures at the end of the year. Programs that encountered deferred revenue include:
 - Title I Basic Grant
 - Title I Migrant Education
 - Title III Limited English
 - Title IV Student Support
 - Teacher Quality Program
 - School Improvement Funding

The District also received \$109,772.77 in Medi-Cal Administrative Activity funds which are unrestricted reimbursement dollars for activities administered during the year.

- Other State Revenues increased by \$842,647. The majority of this change was an adjustment to the State's CalSTRS On-Behalf of Pension Contribution.
- Other Local Revenues increased by \$149,310. The majority of this increase was due to receiving additional Redevelopment Agency dollars from property taxes. These funds are to be used to improve/enhance school facilities. Additionally, the District booked the donation from the IID to the Robotics class of \$20,000.

Total Estimated Actual Revenues in June, 2020 = \$58,506,239. Total Unaudited Actual Revenue = \$58,503,016. The Difference between the two budgets is \$3,223.

Expenditures:

The District's 2019-20 Unaudited Actual Expenditures decreased by \$3,539,885 as compared to the Estimated Actuals. The Restricted Unaudited Actual expenditures decreased by \$930,360 while the Unrestricted Unaudited Actual expenditures also dropped by \$2,609,525. A major reason is that the District closed schools and shut down the majority of operations in March, 2020 causing proposed

purchases not to be made and operational costs to greatly diminish. As mentioned above in Federal resources, expenditures did not materialize as previously budgeted so hence a drop in recorded Revenue. Here is additional information on the District's Expenditures:

- Certificated Salaries in general dropped by \$855,867. The District shifted expenditures from the Unrestricted side of the budget to the Restricted side in order to appropriately re-designate certificated salary costs under the new CARES Act. An example of this would be Counselors. In addition, Special Education teachers were also coded to the CARES Act funding.
- Classified Salaries increased by \$291,162. Also due to the CARES Act, Instructional Aides from the Unrestricted side was transferred over to the Restricted budget. Additionally, Cafeteria staff salaries from April, May and June, 2020 were transferred from the Cafeteria Fund 13 into the General Fund. These are allowable expenditures based on the need to provide access to food services based on the impact of COVID-19.
- Employee Benefits increased by \$510,611. Part of this was due to an adjustment to the State's CalSTRS On-Behalf of Pension Contribution but also to re-coding the statutory benefits attributable to the Cafeteria salaries brought over from the Cafeteria Fund 13.
- Books and Supplies decreased by \$1,763,008. Due to the closure of schools and reduction of costs due to the last quarter shut down of District operations, purchasing/payments slowed down greatly within this category. Materials and supplies that were budgeted within the LCAP did not get spent. This is the same for the Transportation and Operations Department. As for the Restricted budget, much went unspent like the Lottery Materials dollars, Routine Restricted Maintenance and many of the various Title programs.
- Services and Other Operating decreased by \$818,120. This again is due to the shut down of District operations during the last quarter of 2019-20. The majority of the decrease came from reduced restricted expenditures. For example, Travel & Conference, Professional Consulting Services and Operating Expenses. The majority came from various Title Programs, Learning Communities for Schools Program and School Improvement Funding Program.
- Actual Capital Outlay expenditures dropped compared to the Estimated Actual Budget. This category decrease by \$928,586. From the Restricted expenditures, the majority of the Central CTE Construction Program facility improvement project was shifted from 2019-20 to 2020-21. In addition, the Strong Workforce Budget will also be moved for improvements in 2020-21. As for the Unrestricted side, the majority of the Southwest High School Library Modernization project was paid from Supplemental & Concentration dollars in 2019-20. An estimated \$420,000 of the project cost was shifted over to the 2020-21 Budget for completion of the project.
- Other Outgo went up slightly to \$723,729 due to the LCFF pass-through for students from the District being served by Imperial County Office of Education. The Indirect Rate balance of \$119,527 is due to the Cafeteria Fund paying for support services.

Other Financing Sources/Uses

The Other Financing Sources/Uses category went down by \$185,000. The District eliminated the transfer to the Cafeteria Fund since it was determined that the fund was going to sustain itself based on the shift of salary expenditures into the CARE Act Fund (General Fund).

The Contributions category decreased by \$991,557 based on the reduction of expenditures in Restricted programs that usually need Unrestricted funding support such as Special Education and Routine Restricted Maintenance.

2019-20 General Fund Deficit and Ending Fund Balance

Due to the major decreases in actual Expenditures, the District realized a reduction in the General Fund deficit by approximately \$3.7 million. The Unaudited Actuals Report now identifies the General Fund deficit to be <\$979,216>. The 2019-20 Ending Fund Balance for the General Fund is \$12,016,592.

2020-21 (Comparison of July Adopted Budget to September Revised Budget)

Revenues:

The Budgeted Revenue for 2020-21 increased significantly based on several factors. Information as to those factors are listed below:

- The budgeted LCFF revenue was adjusted upward since Governor Newsom's final budget did not include cuts in 2020-21. Although, the Budget did include on-going cash deferrals for the June P-2 Apportionment and also February through May apportionment "rain checks". The increase to the budget was \$3.9 million. The projected 2020-21 LCFF is only \$162,870 below the 2019-20 level.
- Federal Resources are now stated to be higher in the September Budget. The CARE Act funds that the district received in 2020-21 is approximately \$3.96 million. Although this is accounted for in 2020-21 other adjustments in this category are still to be made at First Interim in order to book carry-over funds from various Title programs and other Restricted resources. The District had already budgeted Elementary and Secondary School emergency Relief (ESSER part of the CARE Act) funds in the July 1, Budget.
- Other State Revenues includes Prop. 98 funds that are essentially part of the CARE Act funding but pass-through by the State. This accounts for \$413,499 of the \$1,386,057 increase in this particular budget. The reason for this increase is to account for the State's CalSTRS On-Behalf of Pension Contribution.
- Other Local Revenues decrease to adjust for Strong Workforce revenues.

Total 2020-21 July 1 Budget Revenues = \$55,573,138. Total Unaudited Actual Revenue = \$63,882,713. The Difference between the two budgets is \$8,309,575. (Basically, new additional CARES Act dollars at \$4.4 Million and the budget increase to LCFF of \$3.9 million)

Expenditures:

The District's 2020-21 September Budget Expenditures increased by \$2,147,590 as compared to the July 1 Adopted budget. The Restricted Budget increased to account for the shift of salaries and benefits from the Unrestricted side of the budget. Again, this is to appropriately code salary and benefit expenses to the Federal CARES Act program based on regulatory guidance. Here is additional information regarding budgeted expenditures:

- Certificated Salaries in general slightly increased to account for step and column expenses although there was a shift from the Unrestricted to the Restricted budget to account for Counselor salaries being re-coded to the CARES Act program. Additionally, many supporting budgeted salaries originally in the LCAP are being reduced due to the current distance learning model.

- Classified Salaries increased by \$283,989. Also due to the CARES Act, Instructional Aides from the Unrestricted side was transferred over to the Restricted budget. Additionally, projected Cafeteria staff salaries from August through December, 2020 will be coded within the General Fund. And not in the Cafeteria Fund 13. These are allowable expenditures based on the need to provide students access to food services during the COVID-19 pandemic.
- Employee Benefits increased by \$281,624. Part of this was due to an adjustment to the State's CalSTRS On-Behalf of Pension Contribution but also to re-coding the statutory benefits attributable to the Cafeteria salaries brought over from the Cafeteria Fund 13.
- Books and Supplies increased by \$1,684,163. The Unrestricted budget had very little movement while the majority of the increase was due to budgeting Restricted dollars for materials and supplies. Some of the Restricted programs that increased the Books and Supplies category are:
 - Strong Workforce
 - Title I Migrant
 - Special Education
 - California Health Science CAPA
 - State Prop 98 Learning Loss Mitigation Program
- Services and Other Operating budget basically stayed at the same level as in the July 1 Budget. Some of the programs that needed adjustments were Strong Workforce Program, Teacher Quality and SB 117 COVID- 19 LEA Response.
- Budgeted Capital Outlay expenditures dropped compared to the July 1 Adopted Budget. This category decrease by \$233,302. This was due to an adjustment in the Strong Workforce Program budget. Budgeted amounts were shifted into the Books and Supply and the Services and Other Operating Budget.
- Other Outgo was slightly modified to better account for the LCFF funding pass-through to the Imperial County Office of Education based on District students being served in its programs. The Indirect Rate balance of \$87,000 is due to the Cafeteria Fund paying for support services.

Other Financing Sources/Uses

The Other Financing Sources/Uses category went down by \$200,000. The District eliminated the transfer to the Cafeteria Fund since it was determined that the fund was going to sustain itself based on the shift of salary and benefit expenditures into the CARE Act Fund (General Fund). Additionally, at this time, the District is not planning on transferring \$40,000 to Fund 140 Deferred Maintenance Fund. The transfer to Fund 140 will be re-evaluated at First Interim based need.

The Contributions category decreased by \$1,223,616 based on the projected reductions in expenditures in Restricted programs that usually need the support such as Special Education and Routine Restricted Maintenance. Again, contributing to the reduction in contributions was that some of the Special Education expenditures have been shifted and are being covered by CARES Act dollars.

2020-21 General Fund Deficit and Ending Fund Balance

Due to the major decreases in actual Expenditures and the influx of the Federal CARES Act funds, the District is projecting an increase to the General Fund by approximately \$6.3 million. The Unaudited Actuals Report identifies the General Ending Fund Balance to be \$18,472,512. **(Special Note: The Governor is proposing additional ongoing deferrals which will be implemented starting in February and going through June, 2021 if the Federal Government does not provide additional or another**

round of funding to support schools. If the funding does not materialize, the District may encounter a State cash deferral of upwards of \$14 million. Ending Fund Balance figures do not equal cash that the District has with the County Treasurer. Additional information on the cash deferrals was provided on Page 4 of this Narrative.)

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 Unaudited Unrestricted General Fund Budget.

Table 3A

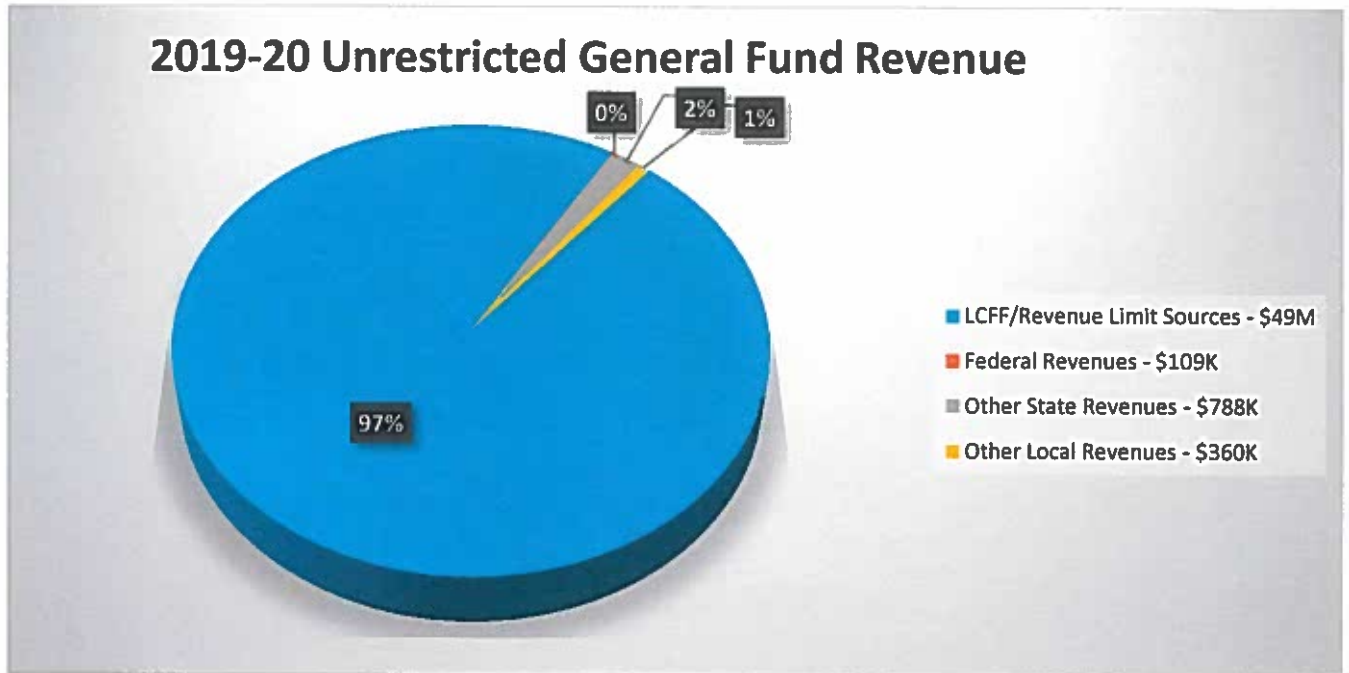
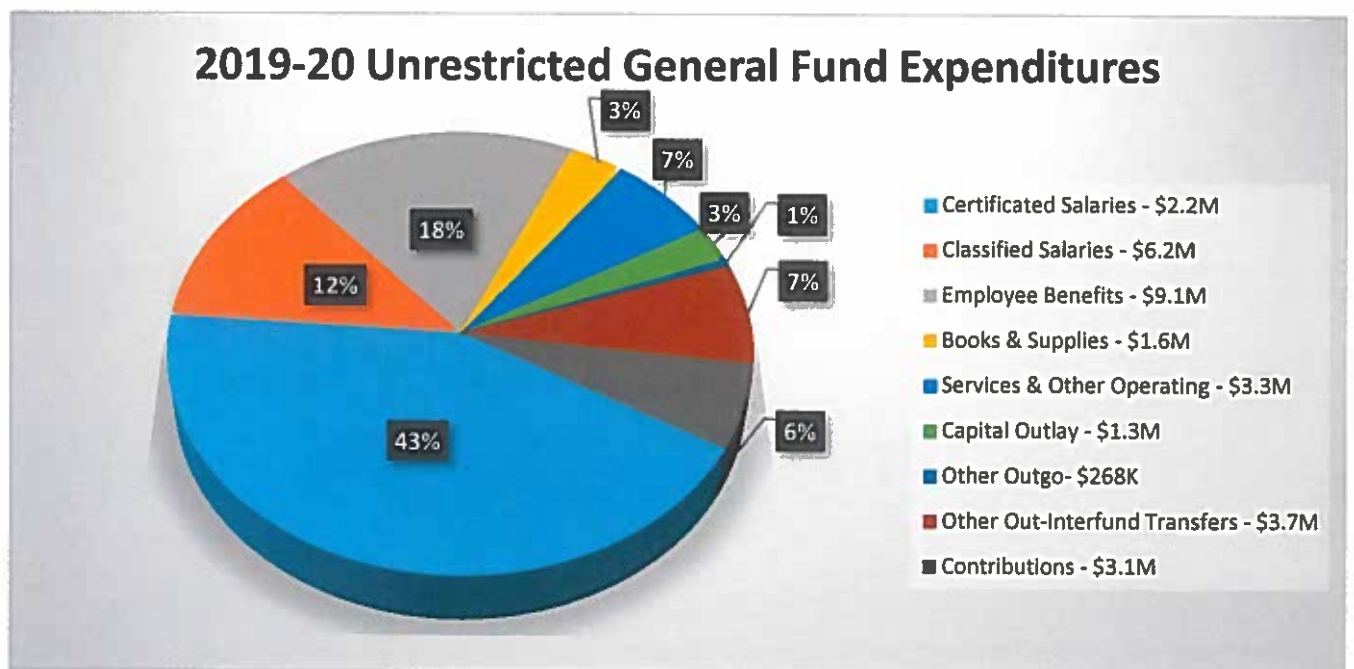


Table 3B



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

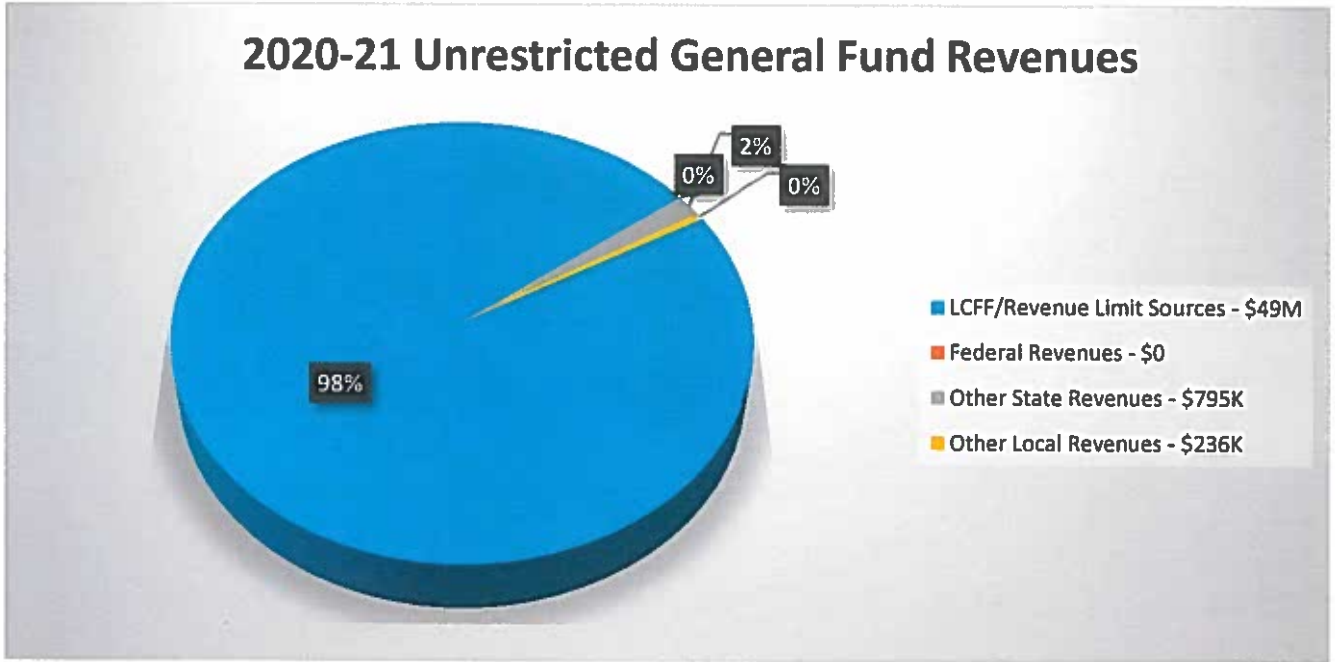
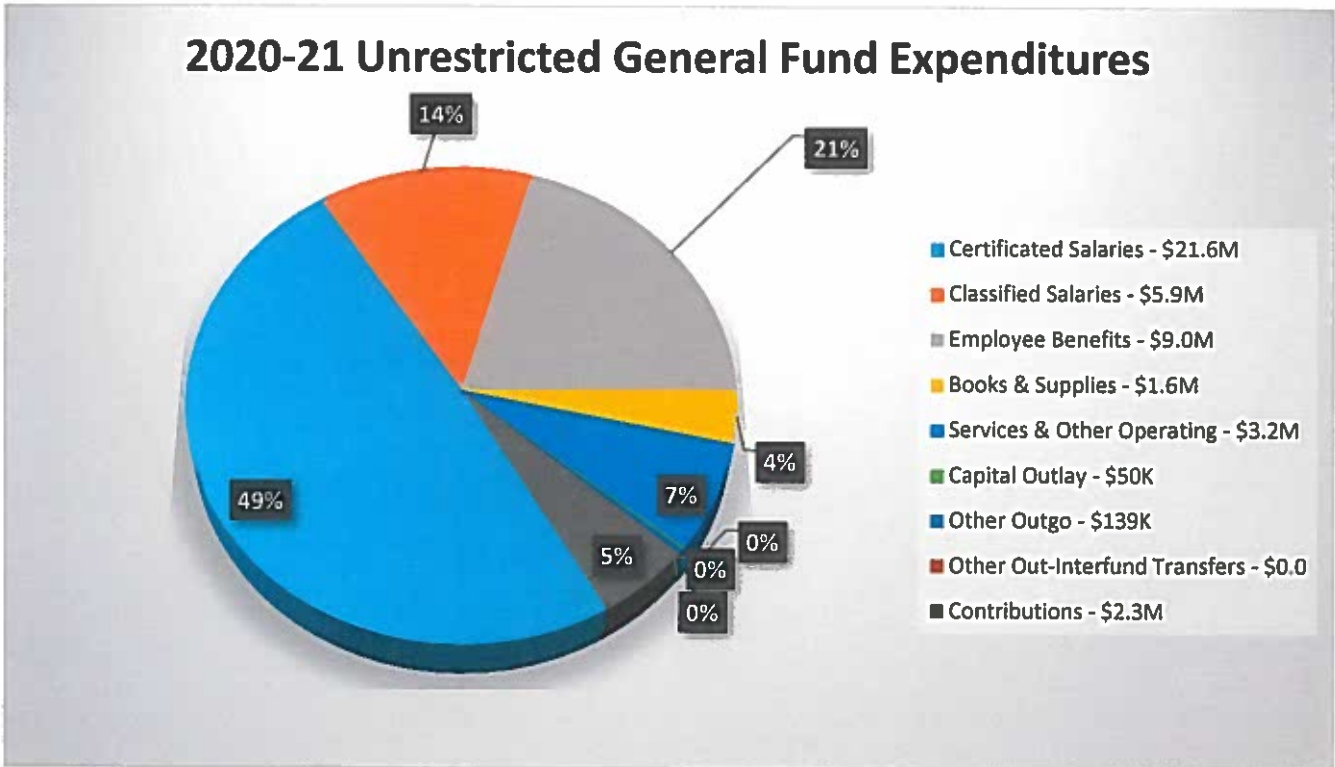


Table 4 B



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, Governor Newsom provided \$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

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

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. The new rate for 2020-21 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 direct assistance to meet this unfunded liability.

Table 8 – CalPERS Rate Schedule

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

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

Bargaining Units

The District and the El Centro Secondary Teachers Association reached an agreement for the 2019-20 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in the late Fall of 2019 with an agreement that was ratified by the Board of Trustees on June 23, 2020. The agreement included 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 agreement in the 2019-20 Fiscal Year. The on-going costs of this agreement is also included in the 2020-21 Budget.

The District began negotiations with the California Schools Employees Association (CSEA) bargaining unit members for the 2019-20 contract year on August 17, 2020. The District and CSEA did reach a Tentative Agreement (TA) on August 19, 2020 for which the Board of Trustees will consider on Tuesday, September 29, 2020. The settlement included a 3.26% increase to the salary schedule and an additional 0.5% one-time off schedule payout. No compensation increases are included in the 2020-21 Budget for this TA. Once the TA has been ratified by the Board of Trustees, the 2020-21 Budget will be adjusted to include the expenses for this agreement.

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 have major cash deferrals instore for 2020-21 . 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) in June, 2020. If needed, the District will pull the necessary cash to meet its operational needs and obligations. The District is projecting to maintain a positive cash balance in 2020-21 and 2021-22.

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 Unaudited Ending Fund Balance for 2019-20 is \$757,086. For 2020-21, the Ending Fund Balance is projected to be \$924,974. The District will revise the budget as additional information is provided regarding the States fiscal stability and future adjustment to Adult Education.

Cafeteria Fund

The Cafeteria Fund will end 2019-20 with a surplus of \$168,664. The Unaudited Ending Fund Balance is \$706,534. It is projected that the fund will also have an increase in 2020-21 due to the shift in salary and benefit expenditures to the CARES Act. Projected 2020-21 Ending Fund Balance is \$787,325. It is unclear what future student participation will be and what kind of additional Federal support funding will be available to off-set revenue loss. The District's General Fund will not contribute its regular amount of \$160,000 to the Cafeteria Fund since it has realized a surplus in 2019-20 and 2020-21.

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 District transferred \$685,000 in 2019-20 to cover the facility improvement projects approved for this particular year. The Ending Fund Balance for 2019-20 is down by \$973,324 due to the fact that many of the capital outlay projects for the year have been completed. The 2019-20 Ending Fund Balance is 785,857. At this time the District has not budgeted to transfer funds in 2020-21. The District will revisit the possibility of a transfer at First Interim. Projected Ending Fund Balance for 2020-21 is 192,386.

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. The 2019-20 Ending Fund Balance is \$2,727,435.

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 Winter of 2020-21. The Ending Fund Balance for 2019-20 and 2020-21 are \$11,401,520 and \$200,000, respectfully. It is anticipated that almost all funds will be exhausted in 2020-21 in the completion of the STEM Building.

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 Ending Fund Balance for 2019-20 is \$1,673,129. It is projected that the 2020-21 Ending Fund Balance will be \$1,991,129. 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.

County School Facilities Fund (State School Facility Fund)

This fund is established in order to receive apportionments from State School Facility funds. The fund is used primarily to account for new school facility construction and modernization projects. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project. The District received notification that it had received \$499,009 in State Facility funds for the new construction of Phoenix Rising High School. The application for this particular project was submitted to the Office of Public School Construction in October, 2016. Since the Phoenix Rising Project was completed with District funds deposited in Fund 400 Special Reserve Fund for Capital Outlay Projects, the District will be transferring the full \$499,009 into Fund 400 in the 2020-21 fiscal year.

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, the purpose for the transfers is to complete capital projects given that there is risk of cash flow issues and increased construction costs with the STEM Building and in support of the construction of the Southwest High School Aquatic Center. Current projected Ending Fund Balance for 2020-21 is \$9,061,482. The main reason for the increase to this fund in 2020-21 is due to the fact that the District received State School Facility funds in the amount of \$499,009 for the Phoenix Rising School Project. The \$499,009 was originally deposited to Fund 350 County School Facilities Fund but is to be transferred to Fund 400 in support of other priority projects and to reimburse the District for funds already spent on capital projects.

Conclusion

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

Certification

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 15, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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ADA

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	3,990.93	3,990.93	3,990.93	3,990.93	3,990.93	3,990.93
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.38	0.38	0.38	0.38	0.38	0.38
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,991.31	3,991.31	3,991.31	3,991.31	3,991.31	3,991.31
5. District Funded County Program ADA						
a. County Community Schools	56.94	56.94	56.94	56.94	56.94	56.94
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	56.94	56.94	56.94	56.94	56.94	56.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,048.25	4,048.25	4,048.25	4,048.25	4,048.25	4,048.25
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

2019-20	2020-21	2021-22	2022-23
Unduplicated % of Enrollment	76.57%	75.97%	75.82%
Grades TK-3	1,802	1,292	1,286
Grades 4-6	1,197	1,198	1,182
Grades 7-9	1,333	1,223	1,217
Grades 10-12	1,066	1,054	1,048
Substate NCS	48,999,624	48,746,753	48,641,745
NCS Allowance			
TOTAL BASE	51,998,579	50,877,044	50,864,175

Targeted Instructional Improvement Block Grant
 Home-to-School Transportation
 Small School District Bus Replacement Program
 LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET
 Funded Based on Target Formula Based on prior year's enrollment

ECONOMIC RECOVERY TARGET PAYMENT

CALCULATE LCFF FLOOR

Current year funded ADA times Base per ADA	12-13	19-20	20-21	21-22	22-23
Current year Funded ADA times Other RL per ADA	6,003.27	6,003.27	6,003.27	6,003.27	6,003.27
Necessary Small School Allowance at 12-13 levels	57.14	57.14	57.14	57.14	57.14
2012-13 Categorical					
Floor Adjustments					
2012-13 Categorical Program Enrollment Rate per ADA * cy ADA					
Less FAF 30% Reduction					
Net-Cost per Year Charter District PI rate * Cy ADA					
Net-Cost per 2014-15 per LCFF Base per ADA * cy ADA					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	5,569.23	6,051.27	6,051.27	6,051.27	6,051.27

CALCULATE LCFF PHASE-IN ENTITLEMENT

LOCAL CONTROL FUNDING FORMULA TARGET	2019-20	2020-21	2021-22	2022-23
LCFF Based LCFF Target less LCFF Floor (Entitlement)	69,243,167	69,280,296	69,280,296	69,280,296
Charter School Enrollment	(6,885,287)	(6,885,287)	(6,885,287)	(6,885,287)
ECONOMIC RECOVERY PAYMENT	(2,357,880)	(2,357,880)	(2,357,880)	(2,357,880)
Microkansas Adjustments				
LCFF Entitlement before Minimum State Aid override	60,000,100	60,037,129	60,037,129	60,037,129

CALCULATE STATE AID

Transition Entitlement	49,242,167	49,280,296	49,280,296	49,280,296
Local Revenue (including ISA)	(8,885,287)	(8,885,287)	(8,885,287)	(8,885,287)
Gross State Aid	40,356,880	40,395,009	40,395,009	40,395,009
CALCULATE MINIMUM STATE AID	40,356,880	40,395,009	40,395,009	40,395,009

2012-13 RL/Charter Gen BG adjusted for ADA

Minimum State Aid Adjustments	12-13 Rate	19-20 ADA	20-21 ADA	21-22 ADA	22-23 ADA
Subtotal State Aid for Charter Schools	6,003.27	6,003.27	6,003.27	6,003.27	6,003.27
Charter Categorical Block Grant Adjusted for ADA	57.14	57.14	57.14	57.14	57.14
Minimum State Aid Guarantee Before Proration Factor	6,060.41	6,060.41	6,060.41	6,060.41	6,060.41
Proration Factor					
Minimum State Aid Guarantee	12-13 Rate	19-20 ADA	20-21 ADA	21-22 ADA	22-23 ADA
Minimum State Aid Guarantee	6,060.41	6,060.41	6,060.41	6,060.41	6,060.41

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)	69,243,167	69,280,296	69,280,296	69,280,296
Minimum State Aid plus Property Tax including ISA	(8,885,287)	(8,885,287)	(8,885,287)	(8,885,287)
LCFF Phase-In Entitlement	60,357,880	60,395,009	60,395,009	60,395,009

LCFF PHASE-IN ENTITLEMENT

Change Over Prior Year	3.42%	1,630,163	12,113	12,091
LCFF Entitlement PER ADA	3.69%	432	12,091	12,091
PER ADA CHANGE OVER PRIOR YEAR				
BASE AND STATUS (without direct costs)				
LCFF SOURCES INCLUDING EXCESS TAXES				

LCFF SOURCES INCLUDING EXCESS TAXES

State Aid	60,357,880	60,395,009	60,395,009	60,395,009
Property Tax less net of In-Use	1,443,435	1,443,435	1,443,435	1,443,435
Charter Property Taxes	3,559	3,559	3,559	3,559
LCFF NET COST, CHARTER, STATE	61,804,874	61,842,003	61,842,003	61,842,003

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

2019-20	2020-21	2021-22	2022-23
Unduplicated % of Enrollment	76.57%	75.97%	75.82%
Grades TK-3	1,802	1,292	1,286
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Grades 7-9	1,333	1,223	1,217
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NCS Allowance			
TOTAL BASE	51,998,579	50,877,044	50,864,175

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 Home-to-School Transportation
 Small School District Bus Replacement Program
 LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET
 Funded Based on Target Formula Based on prior year's enrollment

ECONOMIC RECOVERY TARGET PAYMENT

CALCULATE LCFF FLOOR

Current year funded ADA times Base per ADA	12-13	19-20	20-21	21-22	22-23
Current year Funded ADA times Other RL per ADA	6,003.27	6,003.27	6,003.27	6,003.27	6,003.27
Necessary Small School Allowance at 12-13 levels	57.14	57.14	57.14	57.14	57.14
2012-13 Categorical					
Floor Adjustments					
2012-13 Categorical Program Enrollment Rate per ADA * cy ADA					
Less FAF 30% Reduction					
Net-Cost per Year Charter District PI rate * Cy ADA					
Net-Cost per 2014-15 per LCFF Base per ADA * cy ADA					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	5,569.23	6,051.27	6,051.27	6,051.27	6,051.27

CALCULATE LCFF PHASE-IN ENTITLEMENT

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Charter School Enrollment	(6,885,287)	(6,885,287)	(6,885,287)	(6,885,287)
ECONOMIC RECOVERY PAYMENT	(2,357,880)	(2,357,880)	(2,357,880)	(2,357,880)
Microkansas Adjustments				
LCFF Entitlement before Minimum State Aid override	60,000,100	60,037,129	60,037,129	60,037,129

CALCULATE STATE AID

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Local Revenue (including ISA)	(8,885,287)	(8,885,287)	(8,885,287)	(8,885,287)
Gross State Aid	40,356,880	40,395,009	40,395,009	40,395,009
CALCULATE MINIMUM STATE AID	40,356,880	40,395,009	40,395,009	40,395,009

2012-13 RL/Charter Gen BG adjusted for ADA

Minimum State Aid Adjustments	12-13 Rate	19-20 ADA	20-21 ADA	21-22 ADA	22-23 ADA
Subtotal State Aid for Charter Schools	6,003.27	6,003.27	6,003.27	6,003.27	6,003.27
Charter Categorical Block Grant Adjusted for ADA	57.14	57.14	57.14	57.14	57.14
Minimum State Aid Guarantee Before Proration Factor	6,060.41	6,060.41	6,060.41	6,060.41	6,060.41
Proration Factor					
Minimum State Aid Guarantee	12-13 Rate	19-20 ADA	20-21 ADA	21-22 ADA	22-23 ADA
Minimum State Aid Guarantee	6,060.41	6,060.41	6,060.41	6,060.41	6,060.41

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)	69,243,167	69,280,296	69,280,296	69,280,296
Minimum State Aid plus Property Tax including ISA	(8,885,287)	(8,885,287)	(8,885,287)	(8,885,287)
LCFF Phase-In Entitlement	60,357,880	60,395,009	60,395,009	60,395,009

LCFF PHASE-IN ENTITLEMENT

Change Over Prior Year	3.42%	1,630,163	12,113	12,091
LCFF Entitlement PER ADA	3.69%	432	12,091	12,091
PER ADA CHANGE OVER PRIOR YEAR				
BASE AND STATUS (without direct costs)				
LCFF SOURCES INCLUDING EXCESS TAXES				

LCFF SOURCES INCLUDING EXCESS TAXES

State Aid	60,357,880	60,395,009	60,395,009	60,395,009
Property Tax less net of In-Use	1,443,435	1,443,435	1,443,435	1,443,435
Charter Property Taxes	3,559	3,559	3,559	3,559
LCFF NET COST, CHARTER, STATE	61,804,874	61,842,003	61,842,003	61,842,003

**General Fund
(010)**

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	49,243,167.04	0.00	49,243,167.04	49,080,297.00	0.00	49,080,297.00	-0.3%
2) Federal Revenue		8100-8299	109,772.77	2,660,253.99	2,770,026.76	0.00	7,973,436.39	7,973,436.39	187.8%
3) Other State Revenue		8300-8599	788,487.83	3,967,058.26	4,755,546.09	795,000.00	4,705,857.27	5,500,857.27	15.7%
4) Other Local Revenue		8600-8799	359,895.10	1,489,212.56	1,849,107.66	236,000.00	1,038,561.59	1,274,561.59	-31.1%
5) TOTAL REVENUES			50,501,322.74	8,116,524.81	58,617,847.55	50,111,297.00	13,717,855.25	63,829,152.25	8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,553,943.26	3,010,558.05	24,564,501.31	21,580,884.58	3,387,085.48	24,967,970.06	1.6%
2) Classified Salaries		2000-2999	6,226,357.49	1,910,059.32	8,136,416.81	5,900,009.98	2,337,739.11	8,237,749.09	1.2%
3) Employee Benefits		3000-3999	9,137,086.13	4,514,665.78	13,651,751.91	9,008,592.67	4,827,433.10	13,836,025.77	1.3%
4) Books and Supplies		4000-4999	1,665,922.93	1,002,511.22	2,668,434.15	1,577,345.62	3,468,500.32	5,045,845.94	89.1%
5) Services and Other Operating Expenditures		5000-5999	3,287,597.93	1,225,007.07	4,512,605.00	3,238,510.34	1,139,987.59	4,378,497.93	-3.0%
6) Capital Outlay		6000-6999	1,308,190.34	351,130.29	1,659,320.63	50,000.00	258,245.21	308,245.21	-81.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	723,729.00	0.00	723,729.00	684,987.63	0.00	684,987.63	-5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(454,677.08)	335,149.33	(119,527.75)	(545,193.13)	458,193.13	(87,000.00)	-27.2%
9) TOTAL EXPENDITURES			43,448,150.00	12,349,081.06	55,797,231.06	41,495,137.69	15,877,183.94	57,372,321.63	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,053,172.74	(4,232,556.25)	2,820,616.49	8,616,159.31	(2,159,328.69)	6,456,830.62	128.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,685,000.00	0.00	3,685,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,119,926.37)	3,119,926.37	0.00	(2,348,717.77)	2,348,717.77	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,804,926.37)	3,119,926.37	(3,685,000.00)	(2,348,717.77)	2,348,717.77	0.00	-100.0%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	11,092,932.81	1,902,875.06	12,995,807.87	11,341,179.18	790,245.18	12,131,424.36		-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
c) As of July 1 - Audited (F1a + F1b)			11,092,932.81	1,902,875.06	12,995,807.87	11,341,179.18	790,245.18	12,131,424.36		-6.7%
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	11,341,179.18	790,245.18	12,131,424.36		-6.7%
2) Ending Balance, June 30 (E + F1e)			11,341,179.18	790,245.18	12,131,424.36	17,608,620.72	979,634.26	18,588,254.98		53.2%
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	39,597.92	0.00	39,597.92	39,597.92	0.00	39,597.92		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	2,500,992.73	2,500,992.73	0.00	982,255.06	982,255.06		-60.7%
c) Committed										
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
d) Assigned										
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	2,823,326.20	0.00	2,823,326.20	17,494,022.80	0.00	17,494,022.80		519.6%
Unassigned/Unappropriated Amount		9790	8,403,255.06	(1,710,747.55)	6,692,507.51	0.00	(2,620.80)	(2,620.80)		-100.0%

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
A. REVENUES					
1) Revenue Limit Sources	1400	8010-8099		3,949,735	3,949,735
2) Federal Revenue		8100-8299		-	-
3) Other State Revenue		8300-8599		-	-
4) Other Local Revenue		8600-8799		-	-
5) TOTAL REVENUE				3,949,735	3,949,735
B. EXPENDITURES					
1) Certificated Salaries	1400	1000-1999		3,071,805	3,002,500
2) Classified Salaries		2000-2999		-	-
3) Employee Benefits	1400	3000-3999		877,930	947,235
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			3,949,735	3,949,735
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)					
	1400			-	-
D. OTHER FINANCING SOURCES/USES					
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				-	-

**Adult Education
Fund
(110)**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,008.62	167,790.00	-1.9%
3) Other State Revenue		8300-8599	868,409.00	895,961.50	3.2%
4) Other Local Revenue		8600-8799	157,011.48	136,200.00	-13.3%
5) TOTAL, REVENUES			1,196,429.10	1,199,951.50	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	427,835.08	396,214.08	-7.4%
2) Classified Salaries		2000-2999	174,031.35	168,629.92	-3.1%
3) Employee Benefits		3000-3999	217,089.15	223,140.69	2.8%
4) Books and Supplies		4000-4999	54,842.78	95,788.35	74.7%
5) Services and Other Operating Expenditures		5000-5999	161,551.81	148,291.00	-8.2%
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	32,176.66	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,067,526.83	1,032,064.04	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			128,902.27	167,887.46	30.2%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,902.27	167,887.46	30.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	628,184.72	757,086.99	20.5%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,184.72	757,086.99	20.5%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,184.72	757,086.99	20.5%
2) Ending Balance, June 30 (E + F1e)			757,086.99	924,974.45	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			659,348.49	776,035.95	17.7%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			97,738.50	148,938.50	52.4%
		9790			

Cafeteria Fund

(130)

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,416,583.68	995,310.00	-29.7%
3) Other State Revenue		8300-8599	110,887.79	88,186.60	-20.5%
4) Other Local Revenue		8600-8799	434,620.31	537,656.19	23.7%
5) TOTAL, REVENUES			1,962,091.78	1,621,152.79	-17.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	649,298.02	347,055.18	-46.5%
3) Employee Benefits		3000-3999	237,442.56	132,049.59	-44.4%
4) Books and Supplies		4000-4999	767,611.71	847,706.00	10.4%
5) Services and Other Operating Expenditures		5000-5999	51,723.87	126,550.00	144.7%
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	87,351.09	87,000.00	-0.4%
9) TOTAL, EXPENDITURES			1,793,427.25	1,540,360.77	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,664.53	80,792.02	-52.1%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,664.53	80,792.02	-52.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	537,869.20	706,533.73	31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			537,869.20	706,533.73	31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			537,869.20	706,533.73	31.4%
2) Ending Balance, June 30 (E + F1e)			706,533.73	787,325.75	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	41,436.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			665,097.26	811,181.15	22.0%
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	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	(23,855.40)	New

**Deferred
Maintenance
(140)**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	10,445.32	11,000.00	5.3%
5) TOTAL, REVENUES			10,445.32	11,000.00	5.3%
B. EXPENDITURES					
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	10,905.70	85,117.21	680.5%
5) Services and Other Operating Expenditures		5000-5999	36,512.21	158,208.51	333.3%
6) Capital Outlay		6000-6999	936,352.22	361,143.90	-61.4%
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			983,770.13	604,469.62	-38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(973,324.81)	(593,469.62)	-39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	685,000.00	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			685,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(288,324.81)	(593,469.62)	105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,181.40	785,856.59	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,181.40	785,856.59	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,181.40	785,856.59	-26.8%
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	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	785,856.59	192,386.97	-75.5%

**Special Reserve Fund
Retiree Benefits
(200)**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	41,197.81	45,000.00	9.2%
5) TOTAL, REVENUES			41,197.81	45,000.00	9.2%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,197.81	45,000.00	9.2%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,197.81	45,000.00	9.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,686,237.07	2,727,434.88	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,686,237.07	2,727,434.88	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,686,237.07	2,727,434.88	1.5%
2) Ending Balance, June 30 (E + F1e)			2,727,434.88	2,772,434.88	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			2,727,434.88	2,772,434.88	1.6%

Building Fund (210)

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	293,269.51	250,000.00	-14.8%
5) TOTAL, REVENUES			293,269.51	250,000.00	-14.8%
B. EXPENDITURES					
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	10,562,414.37	11,451,519.73	8.4%
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			10,562,414.37	11,451,519.73	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,269,144.86)	(11,201,519.73)	9.1%
D. OTHER FINANCING SOURCES/USES					
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	0.00	-100.0%
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			14,252.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,254,892.79)	(11,201,519.73)	9.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,656,412.52	11,401,519.73	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,656,412.52	11,401,519.73	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,656,412.52	11,401,519.73	-47.4%
2) Ending Balance, June 30 (E + F1e)			11,401,519.73	200,000.00	-98.2%
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			11,401,519.73	200,000.00	-98.2%
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	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%

**Developer Fees
Fund
(250)**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	376,247.72	318,000.00	-15.5%
5) TOTAL, REVENUES			376,247.72	318,000.00	-15.5%
B. EXPENDITURES					
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	81,036.84	0.00	-100.0%
6) Capital Outlay		6000-6999	110,705.64	0.00	-100.0%
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			191,742.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			184,505.24	318,000.00	72.4%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			184,505.24	318,000.00	72.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,488,624.11	1,673,129.35	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,488,624.11	1,673,129.35	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,488,624.11	1,673,129.35	12.4%
2) Ending Balance, June 30 (E + F1e)			1,673,129.35	1,991,129.35	19.0%
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			157,470.24	475,470.24	201.9%
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	1,515,659.11	1,515,659.11	0.0%

**County Schools
Facility Fund
(350)**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	499,009.00	New
4) Other Local Revenue		8600-8799	166.14	0.00	-100.0%
5) TOTAL, REVENUES			166.14	499,009.00	300254.5%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			166.14	499,009.00	300254.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	499,009.00	New
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	(499,009.00)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,831.57	10,997.71	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,831.57	10,997.71	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,831.57	10,997.71	1.5%
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					
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	184.08	184.08	0.0%

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

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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	107,104.00	112,000.00	4.6%
5) TOTAL, REVENUES			107,104.00	112,000.00	4.6%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,104.00	112,000.00	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	499,009.00	-83.4%
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	499,009.00	-83.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,107,104.00	611,009.00	-80.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,343,369.23	8,450,473.23	58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,343,369.23	8,450,473.23	58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,343,369.23	8,450,473.23	58.1%
2) Ending Balance, June 30 (E + F1e)			8,450,473.23	9,061,482.23	7.2%
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			0.00	499,009.00	New
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	8,450,473.23	8,562,473.23	1.3%