

**Central Union High  
School District**

**2020-2021  
Estimated Actuals**

**2021-2022  
Budget**

# Central Union High School District

## ESTIMATED ACTUALS 2020-2021

## ADOPTED BUDGET 2021-2022

June 22, 2021



For 2020-21, the Governor continued with an unfunded Cost of Living Adjustment (COLA) of 2.31%. Although, he is proposing to adjust this lack of funding within the 2021-20 COLA. For 2021-20, the Governor proposes a “Mega” COLA of 5.07% for the LCFF of which the unfunded 2.31% COLA will be made up from the prior year.

As part of the May Revise estimates, Education funding for 2020-21 will increase from the Governor’s January initial proposal to the May Revision Budget by nearly \$10 billion. This is also the case for 2021-22 in which Proposition 98 is estimated to top at \$93.7 billion or a \$7.9 billion increase over prior year.

As you can see in the table below, the change in LCFF Funding went from a +\$2 billion in January to a \$3.2 billion at May Revise. Again, the COLA for 2021-22 went from a statutory of 1.7% to a compounded COLA of 3.84% to a “Mega” COLA of 5.07%.

Below is a chart that details the changes in State funding between the January Budget and the May Revision for 2021-22.

<b>Item</b>	<b>Governor’s Budget</b>	<b>May Revision</b>
<b>LCFF Funding Increase</b>	<b>\$2 billion</b>	<b>\$3.2 billion</b>
<b>Proposition 98 Minimum Guarantee</b>		
<b>2019–20</b>	<b>\$79.5 billion</b>	<b>\$79.3 billion</b>
<b>2020–21</b>	<b>\$82.8 billion</b>	<b>\$92.8 billion</b>
<b>2021–22</b>	<b>\$85.8 billion</b>	<b>\$93.7 billion</b>
<b>2021–22 Statutory COLA</b>	<b>1.5%</b>	<b>1.7%</b>
<b>2021–22 Compounded COLA</b>	<b>3.84%</b>	<b>4.05%*</b>
<b>2021–22 LCFF “Mega” COLA</b>	<b>N/A</b>	<b>5.07%</b>

**State Cash Deferrals**

Included in the Enacted Budget for the 2020-21 fiscal year, was a deferral of cash of nearly \$12.9 billion for K–12 funding from one fiscal year to the next. Cash deferrals are changes in law that delay the schedule of apportionments or cash disbursements allowing the state to retain cash for a period of time. The burden of borrowing in order to cover operational expenditures lies with districts.

made since the inception in 2014. This left the BSA with approximately \$8.3 billion. Due to the improved revenue forecast, the May Revision proposed to increase the BSA Balance in 2020-21 to \$12.5 billion and up to \$15.9 billion in 2021-22.

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

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

The 2021-20 Budget -May Revision increases the cost-of-living adjustment (COLA) provided in the Governor's Budget in two ways. First, the May Revision recognizes the statutory COLA for 2021–22 as 1.70% or an increase of 0.2% from the Governor's January Budget. Second, an additional \$520 million in Proposition 98 General Fund revenues is being proposed to increase the COLA applicable to the LCFF by an additional 1.00% which brings it to 2.70%. The 2.70% COLA, compounded with the 2019–20 statutory COLA of 2.31%, results in an LCFF COLA of 5.07% for 2021–22.

### **Purpose of Supplemental & Concentration Funding**

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

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

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

The main principal of the LCAP is to show ***how*** the district will provide increased or improved services to “unduplicated” pupils. Now that the LCFF no longer has a Funding Gap, S&C funding is based on full funding. Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars provided to the District as compared to the Base Grant funding of the LCFF. The CUHSD's three year average percentage of unduplicated students enrolled in our District is 76.61%. The estimated total funding for Supplemental and Concentration Grant for 2021-22 is approximately \$10.6 million. As a comparison, the District received approximately \$10.1 million in S&C dollars for 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**

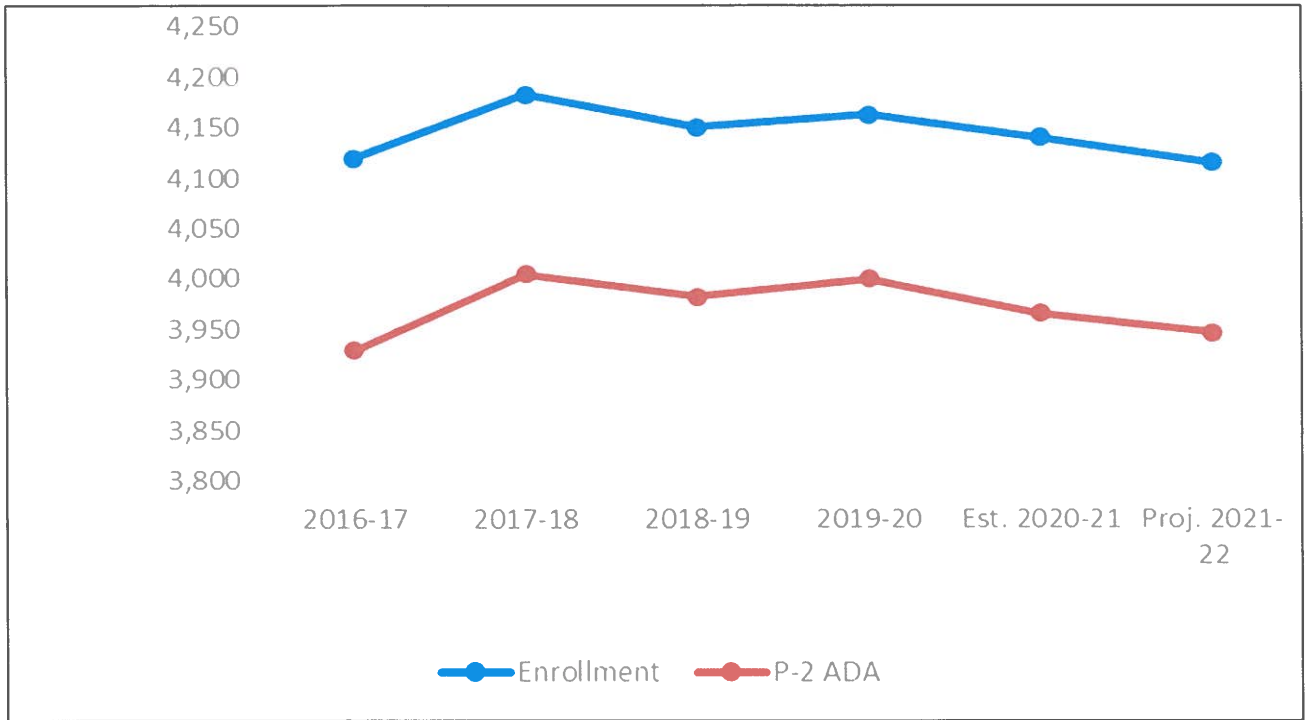


Table 2 below provides a history of the District's the ADA-to –Enrollment.

**Table 2**

### Central Union High School District CALPADS Enrollment vs. P-2 Attendance

	2016-17	2017-18	2018-19	Oct. 2, 2019 2019-20	Oct. 7, 2020 2020-21	Projected 2021-20
CALPADS Enrollment (October Snapshot)	4,119	4,182	4,150	4,162	4,140	4,115
Change in Enrollment	(1)	63	(32)	12	(22)	(25)
Percentage Change	-0.02%	1.53%	-0.77%	0.29%	-0.53%	-0.60%

	2016-17	2017-18	2018-19	2019-20	Estimated 2020-21	Projected 2021-22
P-2 Actual Attendance	3,928.80	4,003.96	3,982.12	3,999.79	3,965.94	3,946.24
Change in ADA Attendance P/Y	13	75	(22)	18	(34)	(20)
Percentage Change	0.32%	1.91%	-0.55%	0.44%	-0.85%	-0.50%

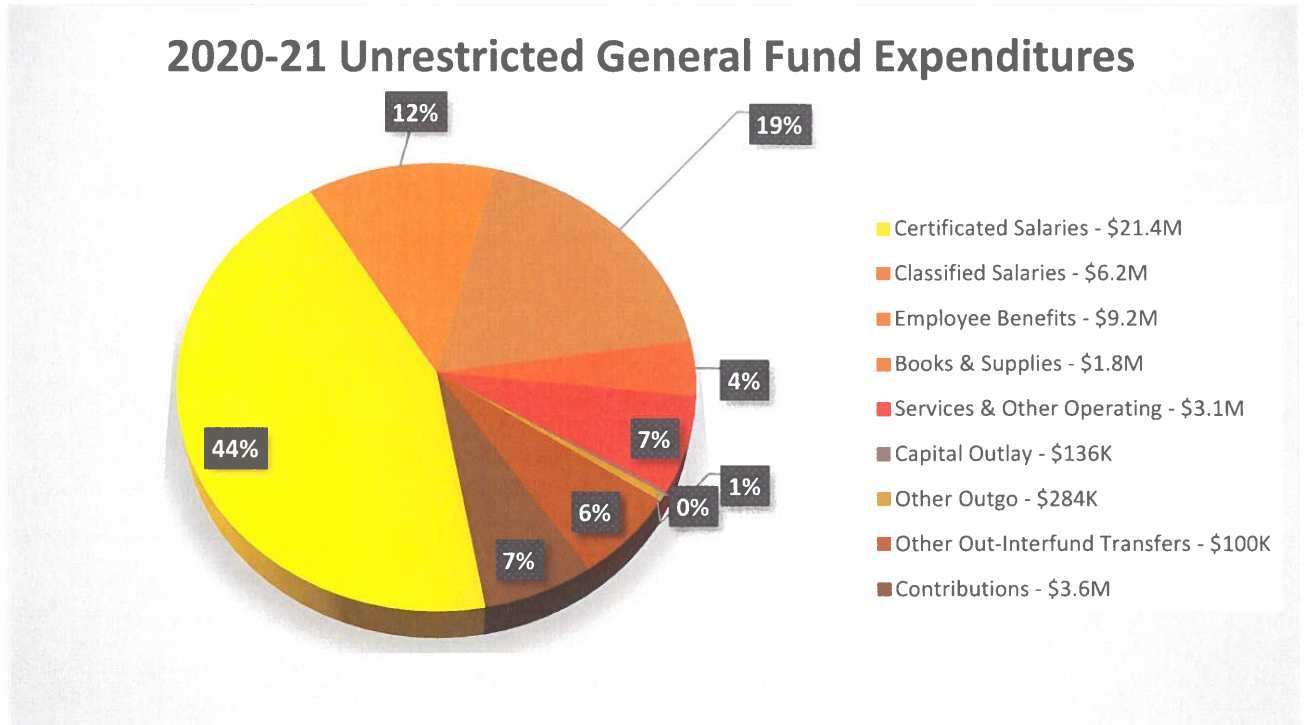
P-2 Actual Attendance as a % of CALPADS Enrollment	2016-17	2017-18	2018-19	2019-20	Estimated 2020-21	Projected 2021-22
	95.38%	95.74%	95.95%	96.10%	95.80%	95.90%

2. Classified Salaries: Again, as described under Certificated Salaries, this category is basically flat when comparing the two fiscal years. The real change was a shift in costs between Restricted and Unrestricted Budgets. This is due to moving student support services staff salaries from Cares Act resources to the Unrestricted General Fund budget.
3. Employee Benefits increased by approximately \$1 million dollars. This is due to the rate increase in CalSTRS that added \$600,604 in costs to benefits and the same with CalPERS costs that increased by \$331,415. The budget included the shift in salary benefits between Restricted and Unrestricted as noted in Expenditure item #1 and #2 above.
4. Books and Supplies decreased by approximately \$630,000. Although this is the net decrease, there was a significant decrease in the proposed Restricted expenditures. This is due to the huge amount of Federal resources spent on materials and supplies in 2020-21 while we currently have a reduction in 2021-22. Until an adjustment for Federal dollars in 2021-22 is finalized, the budget is down approximately \$2.5 million. As discussed previously, the Restricted Budget will be adjusted once more information is available on Federal resources. For 2021-22, the District is proposing to spend Supplemental/Concentration funds on additional instructional materials and supplies (i.e. chrome books and other program materials. This was the main reason for the increase in the Unrestricted Budget for Books and Supplies (approx. \$2 million).
5. Services and Other Operating Expenses increased by approx. \$266,000. As under item #4, there was a significant decrease in the proposed Restricted expenditures between the two fiscal years by about \$1 million. We anticipate making adjustment for services at our September Budget. For 2021-22, the District is proposing to spend Supplemental/Concentration funds under the LCAP on additional services to support accelerated learning. New programs will be implemented at Central and other school sites to help student accelerate learning and make up learning loss due to the pandemic. This is the main reason for the increase in the Unrestricted Budget for Services and Operating Expenses (approx. \$1.2 million).
6. Capital Outlay increased between the two fiscal years by \$721,362. In 2021-22, the District is again proposing to spend LCAP Supplemental/Concentration funds for capital expenditures. This includes facility improvements for our Central Union High School Library for a new Parent Engagement and Education Center, improve community communication with new marquis at various sites, and the purchase of a new bus.
7. Other Outgo – only increased by \$37,241. This is due to an adjustment to the students generating “District of Resident” funds for Imperial County of Education (ICOE). The CUHSD transfers funds to ICOE based on student that they serve on behalf of the District. These students are counted with our ADA and we then transfer the related LCFF amount to ICOE.
8. Transfers of Indirect Cost increased by \$7,000. This increase is a result of adjustments to expenditures in various Restricted programs.

Overall Unrestricted Expenditures increased by \$1,326,032

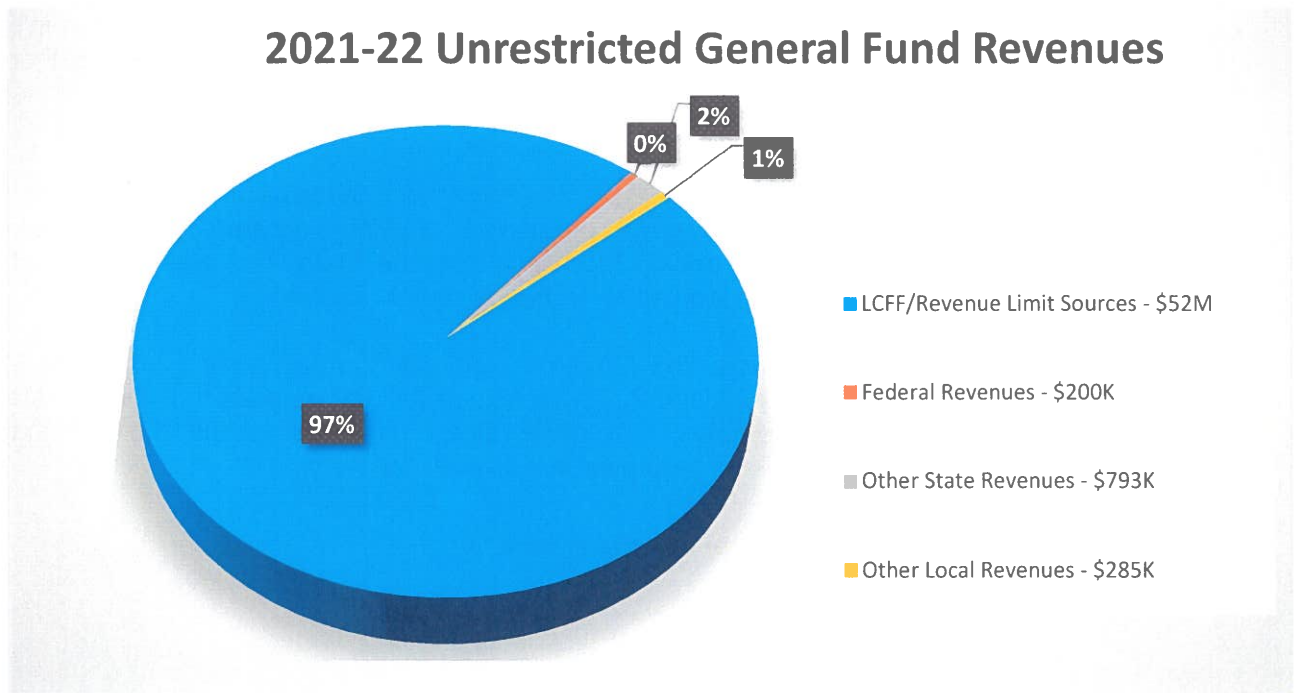
Other Financial Sources/Uses - Transfers Out. The District is proposing to transfer \$3 million in 2020-21 from the General Fund to Fund 400 – Special Reserve for Capital Outlay as a contingency for delays in State Facility matching funds and to cover increased construction cost for the STEM Building. The District is anticipating approximately \$17 million from the State as a match for the STEM Building. These matching funds are expected within the next 3-5 years.

**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 2021-22 Unrestricted General Fund Budget.

**Table 4 A**



**Table 7 – CalSTRS Rate Schedule**

<b>Year</b>	<b>Previously Released Employer Contribution Rate</b>	<b>New Projected Employer Contribution Rate*</b>
<b>2021–22</b>	<b>15.92%</b>	<b>16.92%*</b>
<b>2022–23</b>	<b>18.00%</b>	<b>19.10%</b>
<b>2023–24</b>	<b>18.00%</b>	<b>19.10%</b>
<b>2024–25</b>	<b>18.00%</b>	<b>19.10%</b>

**\*2021–22 to be approved by CalSTRS Board on June 10, 2021**

**Note: All other rates beginning in 2022–23 through 2024-25 are projected rates**

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

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

**Table 8 – CalPERS Rate Schedule**

	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>				
	<b>2020-21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>	<b>2024–25</b>	<b>2025–26</b>	<b>2026–27</b>
<b>Employer Contribution Rate</b>	20.70%	22.91%	26.10%	27.10%	27.70%	27.80%	27.60%

**\*CalPERS Board approved 2021-22 contribution rate as of April 19, 2021**

**Bargaining Units**

**El Centro Secondary Teachers Association**

The District currently has a Tentative Agreement (TA) with the El Centro Secondary Teachers Association for the 2020-21 fiscal year. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in April, 2020 with a TA Agreement that will be coming before the Board of Trustees for consideration on June 22, 2021. The TA includes an on-going 3.00% increase to the salary schedule. It also includes a one-time off-scheduled salary payout of 4.0%. There are other added costs such as increases to the hourly rate from \$42/hr to \$45/hr and increasing the Health and Welfare cap to the current stated H&W premium. Currently, the District



## Cash Flow

More important than ever, the District will be keeping a close watch on its General Fund cash flow especially after the global economic impact of the pandemic and the Governor's implementation of cash deferrals in 2020-21. Given that Cares Act funds and other Covid-19 impact mitigation dollars have been distributed to schools, it is projected that the District will maintain a positive cash balance in 2020-2021, 2021-22, 2022-23 and 2023-24.

## General Fund Summary

The chart below illustrates the assumptions included in the 2020-2021 Estimated Actuals and the 2021-2022, 2022-2023 and 2023-24 Budget projections.

Assumptions	2020-2021	2021-2022	2022-2023	2023-2024
Local Control Funding Formula (LCFF) Target	\$49,318,320	\$51,839,817	\$53,261,246	\$54,904,335
Local Control Funding Formula (LCFF) Prior Year	\$49,318,320	\$51,839,817	\$53,261,246	\$54,904,335
Difference	-\$0-	-\$0-	-\$0-	-\$0-
Funding %	100%	100%	100%	100%
Assumptions	2020-21	2021-22	2022-2023	2023-2024
Gap Funding	-\$0-	-\$0-	-\$0-	-\$0-
Total LCFF Funding	\$49,318,320	\$51,839,817	\$53,261,246	\$54,904,335
Estimated Unduplicated Pupil % - Three Year Average	76.47%	76.61%	77.11%	77.11%
Est. Supplemental and Concentration Grants Based on	\$10,114,850	\$10,667,368	\$11,077,919	\$11,421,888
Enrollment	4,140	4,115	4,115	4,115
Projected District ADA	3,999.79	3,999.79	3,999.79	3,999.79
Gain (Loss) of ADA from Prior Year	-0-	-0-	-0-	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	95.80%	Unknown	Unknown	Unknown
District & County Funded ADA (Greater of Current or Prior Year)	4,059.75	4,059.75	4,059.75	4,059.75
Step & Column	\$389,348	\$426,206	\$445,761	\$451,570
Instructional Days	180	180	180	180
Health & Welfare & Benefit Increases	\$0	-\$TBD-	-\$TBD-	-\$TBD-
Lottery (Unrestricted) per ADA	\$150.00	\$150.00	\$150.00	\$150.00
Lottery (Restricted) per ADA for Prop. 20	\$49.00	\$49.00	\$49.00	\$49.00

Major Contributions to Restricted Programs	2020-2021	2021-2022	2022-2023	2023-24
Special Education	\$1,439,208	\$2,259,910	\$2,259,910	\$2,259,910
RMA - Ongoing Major Maintenance	\$1,770,177	\$1,655,923	\$1,655,923	\$1,655,923

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 2020-21. 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 Spring of 2021. Ending Fund Balance for 2020-21 is projected to be \$2,189,348. Funds necessary to complete the STEM Building will come from Fund 400 Special Reserve for Capital Outlay.

#### Capital Facilities Fund – Developer Fees

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 2020-21 is \$1,900,242. It is projected that the 2021-22 Ending Fund Balance will be lower as these funds will also be used in support of completing the STEM Building. The District will also utilize some of the funds to pay for the temporary housing costs as part of the STEM Building project. 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 again transferred \$3 million from the General Fund to the Special Reserve Fund in 2018-19 and again in 2019-20. The District is proposing to transfer another \$3 million in 2020-21 from the General Fund to Fund 400. 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. Ending Fund Balance for 2020-21 is projected to be \$14,407,879. A large part of this balance will be used in 2021-22 for the STEM Building.

#### Conclusion

Given all of the current information and conservative projections, the 2020-21 Estimated Actual and the 2021-22 Adopted Budget is presented in good order for a Positive Certification.

**CENTRAL UNION HIGH SCHOOL DISTRICT**

**DATE:** June 15, 2021  
**TO:** Dr. Ward Andrus, Superintendent  
**FROM:** Arnold Preciado, Assistant Superintendent – Business & Support Services  
**SUBJECT:** **PUBLIC HEARING FOR THE CENTRAL UNION HIGH SCHOOL DISTRICT ADOPTED BUDGET – 2021-22**

**PUBLIC HEARING**

**BACKGROUND:**

The Board is required to hold a public hearing on the proposed Central Union High School District's Adopted 2021-22 Budget. Education Code § 42127 (a)(1) states that a public hearing must be conducted on the budget to be adopted for the subsequent fiscal year. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection.

Also, Education Code § 42127 (a)(2)(B) requires that beginning with budgets adopted for the 2015–16 fiscal year, 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 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 to this notice is the information pertaining to the above required information as per Education Code § 42127 (a)(2)(B).

In addition, the governing board of a school district shall include the information required above in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools. This information shall be maintained and made available for public review.

Notices were posted at all school campuses, the District Office and in the IV Press on Thursday, June 1, 2021, informing the public that the proposed budget was available for public viewing beginning June 10, 2021 from 8:00 a.m. to 5:00 p.m. at the Central Union High School District Office, 351 Ross Avenue, El Centro, CA 92243. Additionally, the ad provided the public with notice of the Public Hearing for June 15, 2021 at 6:00 p.m. at the Central Union High School District – Southwest High School Jimmie Cannon Theatre.

Budget may be viewed at the following link:

<https://www.cuhsd.net/Departments/Business--Support-Services/Facilities-Developer-Fees-Reports-Forms--Plans/index.html>

**DISCUSSION/ALTERNATIVE/CONCERNS:**

None.

**FINANCIAL IMPLICATIONS:**

**ACTION REQUESTED:**

It is requested that the Board of Trustees of the Central Union High School District hold the Public Hearing as required under Education Code § 42127.

ACTION:      MOTION: \_\_\_\_\_      SECOND: \_\_\_\_\_  
                  AYES:        \_\_\_\_\_      NOES:        \_\_\_\_\_  
                  ABSTENTIONS: \_\_\_\_\_

# CENTRAL UNION HIGH SCHOOL DISTRICT

## District Information - SB 858

Education Code § 42127 (a)(2)(B) requires that beginning with the budget adopted for the 2015–16 fiscal year, 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.

Minimum Recommended Reserve Percentage	2020-21	2021-22	2022-23	2023-24
3%	\$2,121,539	\$2,068,320	\$1,998,238	\$2,030,954

- 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.

Combined Assigned & Unassigned Ending Fund Balance in Excess of REU %	2020-21	2021-22	2022-23	2023-24
	\$10,597,648	\$11,331,838	\$10,272,761	\$9,765,158

- 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.

**Statement of Reasons**

As stated as the title of this particular reserve, it is a “minimum” and it is also simply a “recommended” minimum of 3% for our District. In the following statements, the District will provide substantiating information as to why the reserves are at the levels as listed for 2020-21, 2021-22, 2022-23, and 2023-24 above.

- The District’s Board Policy 3100 states “The Board recognizes that sound fiscal management is the foundation essential to support the ongoing operation of the district. In order to ensure that this foundation is sustained and that adequate cash resources are maintained, it is the Board’s goal to maintain a minimum General Fund Unassigned Ending Fund Balance of 16.7 percent of the annual General Fund Expenditures and other financing uses.” This Board Policy is the basis of having an Ending Fund Balance in excess of the minimum Reserve for Economic Uncertainty.



- The Board passed Resolution #02102015-08 on February 10, 2015 regarding SB 858 which stated many concerns as to the spending down of school district reserves to two times the minimum recommended reserve (6% for CUHSD) and the need for funds for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. which often required ongoing-cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves. In this resolution, the Board that the purpose of the reserves was for planned expenses/purchases such as major textbook adoptions, technology improvements/installation of wireless infrastructure, building maintenance projects and bus replacement needs.
- To have the necessary and required funds in order to maintain and keep our facilities in “Good Repair”. Education Code § 17002(d) (1) states that “Good repair” means that facilities are to be maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction. Until the school facility inspection and evaluation instrument is approved by the board, “good repair” means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. This includes the sustainability of facility improvements in meeting the Williams Act requirements. Southwest High School and Desert Oasis high school are nearing 25 years old and will require continued facility and operational improvements. Of major concern is the Central Union High School campus which has the oldest facilities of the District. Major repairs and possible facility improvements are necessary and will need to be addressed on this campus as well.
- A Facility Improvement and Capital Renewal Plan has been approved by the Board of Trustees which identifies specific facility improvements necessary for proper school operations. The amounts are provided as a guideline budget but may be underestimated in terms of costs depending on the specific project and the respective bids received. Maintaining the necessary funds in the reserve provides sustainability that the funds will be available for the scheduled projects to be complete.
- Based on the CUHSD’s GASB 75 Actuarial Report as of July 1, 2019, the report described the total amount of the actuarial liability for District-paid retiree benefits to be \$20,230,564. This represents the present value of all future benefits earned to date assuming that an employee earns retiree healthcare benefits ratably over his or her career. The Unfunded Accrued Liability portion of the actuarial liability is \$11,665,958. Basically, this is the amount that the District is liable for or has an obligation to pay if all of the earned retirement benefits were to occur today.
- Rating agencies like Fitch or Moody’s typically assess a district’s reserves in terms of adequacy and risk analysis. A lower reserve would potentially mean a higher interest rate percentage especially when the District has sold approximately \$30 million of General Obligation Bonds.

- The CUHSD is heavily dependent on State revenues and maintaining the necessary reserves will help to weather another major economic recession or downturn. The District's major revenue source comes from the State through the Local Control Funding Formula (LCFF). The District's LCFF funding is 97.57% of the 2021-22 Unrestricted General Fund. The District maintains these level of reserves to withstand State cuts and funding deferrals in order to continue operating educational programs. Again, District reserves kept the District solvent and helped to endure the following:

**2008-09: Great Recession Starts.** Ongoing state funding for schools replaced with one-time stop gap measures that partially backfilled these cuts over the 2008-09 and 2009-10 budget years including federal stimulus funds (\$4.8 billion), increased funding deferrals (\$4.6 billion) and flexibility to transfer restricted reserves to unrestricted reserves (estimated \$2.2 billion). The increased deferrals were on top of funding deferrals that started in 2001-02, and continued to grow. In addition, statutory COLAs were suspended, a trend that continued until the 2013-14 budget.

**2009-10: Deferrals, Budget Special Sessions, and Mid-Year Cut.** Continued reliance on one-time funding, although most of these funds exhausted by end of year. State reaches highest level of K-12 funding deferrals at \$9.5 billion annually, virtually exhausting this budget option as an alternative to budget reductions. 2009-10 also included two special sessions to further deal with the ongoing budget shortfall, resulting in mid-year cuts to schools.

**2010-11: Proposition 98 Suspension.** The latest state budget in state history (Oct 7th) forces districts to operate for over 3 months without a state budget. Budget suspends the Proposition 98 guarantee, reducing school funding over \$4 billion.

**2011-12: Proposition 98 Manipulations and Mid-Year Trigger Cuts.** Budget Act balanced budget by assuming higher than projected General Fund revenues and proposed \$1.8 billion in K-12 education trigger cuts if higher-than-expected revenues did not materialize. A portion of the trigger cuts happened although the specifics of the reductions changed over the course of the year, changing the distribution of the cuts across districts.

Budget also relied on manipulations of Proposition 98 guarantee by designating General Fund revenues for realignment, thereby excluding those revenues from the minimum guarantee calculation (resulted in \$2.1 billion reduction in K-14 funding).

**2012-13: \$5.4 Billion in Trigger Cuts if Proposition 30 Failed.** State adopts budget that included \$5.4 billion in trigger cuts for K-14 education if Proposition 30 did not pass. Fiscally conservative districts assumed that Prop 30 would fail in adopting their 2012-13 budgets because they would be unable to dramatically change their staffing decisions if the initiative failed over four months into the fiscal year. This proposal included further manipulations of the Proposition 98 minimum guarantee if trigger cuts were implemented to achieve this level of reduction without suspending the minimum guarantee.

**2013-14: Local Control Funding Formula (LCFF) Changes Funding Distribution.** State adopts the LCFF in June 2013 dramatically changing the distribution of resources across districts. Fiscal regulations governing these new dollars not available until January 2014. Actual apportionment amounts are not known until June 2014 in the last month of the budget year. Districts with fewer unduplicated pupils (low income students, English learners or foster youth) will see much slower revenue growth for many years.

**2014-15: Continual CalSTRS and CalPERS Increases Scheduled over Next Seven Years.** While 2014-15 brought a large infusion of new funding and the retirement of deferrals, the State also committed school districts to increased and growing California State Teachers' Retirement System (CalSTRS) contributions rates for the next seven years. District costs will increase \$3.7 billion over the next seven years. Districts will face these higher costs regardless of whether the annual budget provides enough new resources to cover those costs. Similarly, the California Public Employees' Retirement System (CalPERS) board made changes in its actuarial assumptions (reducing expected rate of return and increasing life expectancy) that will cause PERS rates to increase for the next seven years as well.

\*CSBA Report on School District Reserves – December, 2014

- The benefits of having a higher than a “minimum” reserve are:
  - Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
  - Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings.
  - Protection against the volatility of State revenues. Prime example of the Covid-19 pandemic impact on the world economy and the drastic deferrals/cuts of State resources.
  - Protection against the volatility of property tax revenues
  - Avoid the cost of borrowing cash/Cash management
  - Protection to cover increases in fixed and statutory benefit costs including CalSTRS/CalPERS.
  - Financial flexibility to shift resources as priorities are set through the LCAP process
  - Planning for major projects such as information technology upgrades, deferred maintenance or other Board priority projects
  
- The District’s serves are beyond the minimum recommended reserve since the minimum would only cover one-half month salary for all District personnel.
  
- **The reserves are to protect the District’s fiscal solvency and the continued operation of our educational program.**

# Certification

ANNUAL BUDGET REPORT:  
July 1, 2021 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: Central Union HSD

Place: CUHSD and Website

Date: June 10, 2021

Date: June 10, 2021

Time: 08:00 AM

Adoption Date: June 22, 2021

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@mycuhsd.org



**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 22, 2021

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	2020-21 Estimated Actuals			2021-22 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)	3,999.79	3,999.79	3,999.79	3,999.79	3,999.79	3,999.79
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,999.79	3,999.79	3,999.79	3,999.79	3,999.79	3,999.79
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	59.96	59.96	59.96	59.96	59.96	59.96
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	59.96	59.96	59.96	59.96	59.96	59.96
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

# **Cal-Pads 1.17**



**1.17 - FRPM/English Learner/Foster Youth - Count**

<b>Academic Year:</b> 2020-2021	<b>LEA:</b> Central Union High	<b>User ID:</b> gmora@cuhscd.net
<b>View:</b> SNAPSHOTS	<b>School Type:</b> ALL	<b>Create Date:</b> 2/4/2021 2:09:59 PM
	<b>School:</b> ALL	<b>Print Date:</b> 2/9/2021 10:13:17 AM

Non-Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
1333004	<a href="#">Central Union High</a>	1984	1508	9	0	109	128	882	1516	559	1553
1333558	<a href="#">Desert Oasis High (Continuation)</a>	134	122	0	0	13	7	83	123	55	126
0131243	<a href="#">Phoenix Rising High</a>	35	32	1	0	1	0	22	32	11	33
1330133	<a href="#">Southwest High</a>	1987	1430	11	0	11	156	805	1439	541	1486
<b>TOTAL - Selected Schools</b>		4140	3092	21	0	134	291	1792	3110	1166	3198

Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
<b>TOTAL - Selected Schools</b>		4140	3092	21	0	134	291	1792	3110	1166	3198
<b>TOTAL LEA</b>											

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report. Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or 'ADEL' from Fall 1 Census Day through December 31st.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

*This report is confidential and use is restricted to authorized individuals.*

The data on this report is filtered by the user selections that appear on the last page of this report.

**LCFF**





**General Fund  
(010)**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	49,260,991.27	0.00	49,260,991.27	52,089,817.00	0.00	52,089,817.00	5.7%
2) Federal Revenue		8100-8299	232,626.71	10,094,956.77	10,327,583.48	200,000.00	3,983,489.77	4,183,489.77	-59.5%
3) Other State Revenue		8300-8599	872,422.00	9,872,915.97	10,745,337.97	793,508.00	9,584,433.32	10,377,941.32	-3.4%
4) Other Local Revenue		8600-8799	285,358.40	1,647,855.06	1,933,213.46	312,300.00	2,661,427.59	2,973,727.59	53.8%
5) TOTAL_REVENUES			50,651,398.38	21,615,727.80	72,267,126.18	53,395,625.00	16,229,350.68	69,624,975.68	-3.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	21,718,683.08	4,429,281.12	26,147,964.20	22,673,367.46	3,342,553.61	26,015,921.07	-0.5%
2) Classified Salaries		2000-2999	6,119,864.17	2,141,381.94	8,261,246.11	6,382,357.54	1,921,045.77	8,303,403.31	0.5%
3) Employee Benefits		3000-3999	9,280,992.83	4,944,707.93	14,225,700.76	10,474,277.18	4,783,193.35	15,257,470.53	7.3%
4) Books and Supplies		4000-4999	1,954,843.07	8,268,106.75	10,222,949.82	3,863,964.24	5,725,669.74	9,589,633.98	-6.2%
5) Services and Other Operating Expenditures		5000-5999	3,381,645.74	3,745,585.80	7,127,231.54	4,605,846.55	2,787,245.71	7,393,092.26	3.7%
6) Capital Outlay		6000-6999	107,770.82	901,784.23	1,009,555.05	549,500.00	1,181,417.98	1,730,917.98	71.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	723,326.86	0.00	723,326.86	760,568.02	0.00	760,568.02	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(437,723.00)	337,723.00	(100,000.00)	(510,356.85)	403,356.85	(107,000.00)	7.0%
9) TOTAL_EXPENDITURES			42,849,403.57	24,768,570.77	67,617,974.34	48,799,524.14	20,144,483.01	68,944,007.15	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			7,801,994.81	(3,152,842.97)	4,649,151.84	4,596,100.86	(3,915,132.33)	680,968.53	-85.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	3,100,000.00	0.00	3,100,000.00	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	(3,209,385.99)	3,209,385.99	0.00	(3,915,132.33)	3,915,132.33	0.00	0.0%
4) TOTAL_OTHER_FINANCING_SOURCES/USES			(6,309,385.99)	3,209,385.99	(3,100,000.00)	(3,915,132.33)	3,915,132.33	0.00	-100.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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>			1,492,608.82	56,543.02	1,549,151.84	680,968.53	0.00	680,968.53	-56.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	11,341,179.18	790,245.18	12,131,424.36	12,833,788.00	122,197.20	12,955,985.20	6.8%
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)			11,341,179.18	790,245.18	12,131,424.36	12,833,788.00	122,197.20	12,955,985.20	6.8%
d) Other Restatements		9795	0.00	(724,591.00)	(724,591.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,341,179.18	65,654.18	11,406,833.36	12,833,788.00	122,197.20	12,955,985.20	13.6%
2) Ending Balance, June 30 (E + F1e)			12,833,788.00	122,197.20	12,955,985.20	13,514,756.53	122,197.20	13,636,953.73	5.3%
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	122,199.35	122,199.35	0.00	122,199.35	122,199.35	0.0%
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	12,719,190.08	0.00	12,719,190.08	13,400,158.61	0.00	13,400,158.61	5.4%
Unassigned/Unappropriated Amount		9790	0.00	(2.15)	(2.15)	0.00	(2.15)	(2.15)	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 Description	Resource Codes	Object Codes	2021/22 Budget
<b>A. REVENUES</b>			
1) Revenue Limit Sources	1400	8010-8099	9,273,153
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			9,273,153
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1400	1000-1999	7,527,501
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	1,745,652
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		9,273,153
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>			
	1400		0
<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 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor’s 2021–22 May Revision. 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 PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% <sup>2</sup>	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants <sup>3,4</sup>	\$8,934	\$8,214	\$8,458	\$10,057

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate <sup>5</sup>		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate <sup>6</sup>		0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>3</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>4</sup>May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

<sup>5</sup> California Public Employees’ Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers’ Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

<sup>6</sup> Unemployment rate in 2021–22 is final, and the subsequent years’ rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	52,089,817.00	2.25%	53,261,246.00	3.08%	54,904,335.00
2. Federal Revenues	8100-8299	200,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	793,508.00	2.48%	813,187.00	3.11%	838,477.11
4. Other Local Revenues	8600-8799	312,300.00	2.48%	320,045.04	3.11%	329,998.44
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	(3,915,132.33)	20.05%	(4,700,000.00)	4.26%	(4,900,000.00)
6. Total (Sum lines A1 thru A5c)		49,480,492.67	0.43%	49,694,478.04	2.97%	51,172,810.55
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,673,367.46		23,260,942.70
b. Step & Column Adjustment				307,575.24		311,696.75
c. Cost-of-Living Adjustment						
d. Other Adjustments				280,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,673,367.46	2.59%	23,260,942.70	1.34%	23,572,639.45
2. Classified Salaries						
a. Base Salaries				6,382,357.54		6,593,160.16
b. Step & Column Adjustment				76,247.87		77,139.97
c. Cost-of-Living Adjustment						
d. Other Adjustments				134,554.75		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,382,357.54	3.30%	6,593,160.16	1.17%	6,670,300.13
3. Employee Benefits	3000-3999	10,474,277.18	9.44%	11,462,555.53	2.00%	11,691,821.08
4. Books and Supplies	4000-4999	3,863,964.24	2.40%	3,956,699.38	2.23%	4,044,933.78
5. Services and Other Operating Expenditures	5000-5999	4,605,846.55	2.40%	4,716,386.87	2.23%	4,821,562.29
6. Capital Outlay	6000-6999	549,500.00	2.40%	562,688.00	2.23%	575,235.94
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	760,568.02	2.76%	781,561.81	0.00%	781,561.81
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(510,356.85)	0.00%	(510,356.85)	0.00%	(510,356.85)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,799,524.14	4.15%	50,823,637.60	1.62%	51,647,697.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		680,968.53		(1,129,159.56)		(474,887.08)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,833,788.00		13,514,756.53		12,385,596.97
2. Ending Fund Balance (Sum lines C and D1)		13,514,756.53		12,385,596.97		11,910,709.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	114,597.92		114,597.92		114,597.92
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,400,158.61		12,270,999.05		11,796,111.97
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
<b>(Line D3f must agree with line D2)</b>						
		13,514,756.53		12,385,596.97		11,910,709.89



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	13,400,158.61		12,270,999.05		11,796,111.97
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.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	6,630.01				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		13,406,788.62		12,270,999.05		11,796,111.97
<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.						
Certificated and Classified Salary movement from Restricted to Unrestricted due to CV-19 one time funding.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	3,983,489.77	-4.25%	3,814,205.77	0.00%	3,814,205.77
3. Other State Revenues	8300-8599	9,584,433.32	-52.70%	4,533,912.29	3.15%	4,676,916.96
4. Other Local Revenues	8600-8799	2,661,427.59	0.00%	2,661,427.59	0.00%	2,661,427.59
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	3,915,132.33	20.05%	4,700,000.00	4.26%	4,900,000.00
6. Total (Sum lines A1 thru A5c)		20,144,483.01	-22.02%	15,709,545.65	2.18%	16,052,550.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,342,553.61		3,480,591.83
b. Step & Column Adjustment				418,038.22		41,588.13
c. Cost-of-Living Adjustment						
d. Other Adjustments				(280,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,342,553.61	4.13%	3,480,591.83	1.19%	3,522,179.96
2. Classified Salaries						
a. Base Salaries				1,921,045.77		1,807,292.96
b. Step & Column Adjustment				20,801.94		21,146.50
c. Cost-of-Living Adjustment						
d. Other Adjustments				(134,554.75)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,921,045.77	-5.92%	1,807,292.96	1.17%	1,828,439.46
3. Employee Benefits	3000-3999	4,783,193.35	1.70%	4,864,652.44	1.79%	4,951,787.26
4. Books and Supplies	4000-4999	5,725,669.74	-51.75%	2,762,542.93	2.23%	2,824,147.64
5. Services and Other Operating Expenditures	5000-5999	2,787,245.71	-54.93%	1,256,081.74	2.23%	1,284,092.36
6. Capital Outlay	6000-6999	1,181,417.98	2.40%	1,209,772.01	2.23%	1,236,749.93
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	403,356.85	0.00%	403,356.85	0.00%	403,356.85
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,144,483.01	-21.64%	15,784,290.76	1.69%	16,050,753.46
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		(74,745.11)		1,796.86
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		122,197.20		122,197.20		47,452.09
2. Ending Fund Balance (Sum lines C and D1)		122,197.20		47,452.09		49,248.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	122,199.35		47,452.09		49,248.95
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	(2.15)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		122,197.20		47,452.09		49,248.95

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<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.						
Certificated and Classified Salary movement from Restricted to Unrestricted due to CV-19 one time funding.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	52,089,817.00	2.25%	53,261,246.00	3.08%	54,904,335.00
2. Federal Revenues	8100-8299	4,183,489.77	-8.83%	3,814,205.77	0.00%	3,814,205.77
3. Other State Revenues	8300-8599	10,377,941.32	-48.48%	5,347,099.29	3.15%	5,515,394.07
4. Other Local Revenues	8600-8799	2,973,727.59	0.26%	2,981,472.63	0.33%	2,991,426.03
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)		69,624,975.68	-6.06%	65,404,023.69	2.78%	67,225,360.87
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,015,921.07		26,741,534.53
b. Step & Column Adjustment				725,613.46		353,284.88
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	26,015,921.07	2.79%	26,741,534.53	1.32%	27,094,819.41
2. Classified Salaries						
a. Base Salaries				8,303,403.31		8,400,453.12
b. Step & Column Adjustment				97,049.81		98,286.47
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	8,303,403.31	1.17%	8,400,453.12	1.17%	8,498,739.59
3. Employee Benefits	3000-3999	15,257,470.53	7.01%	16,327,207.97	1.94%	16,643,608.34
4. Books and Supplies	4000-4999	9,589,633.98	-29.93%	6,719,242.31	2.23%	6,869,081.42
5. Services and Other Operating Expenditures	5000-5999	7,393,092.26	-19.22%	5,972,468.61	2.23%	6,105,654.65
6. Capital Outlay	6000-6999	1,730,917.98	2.40%	1,772,460.01	2.23%	1,811,985.87
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	760,568.02	2.76%	781,561.81	0.00%	781,561.81
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		68,944,007.15	-3.39%	66,607,928.36	1.64%	67,698,451.09
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		680,968.53		(1,203,904.67)		(473,090.22)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,955,985.20		13,636,953.73		12,433,049.06
2. Ending Fund Balance (Sum lines C and D1)		13,636,953.73		12,433,049.06		11,959,958.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	114,597.92		114,597.92		114,597.92
b. Restricted	9740	122,199.35		47,452.09		49,248.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,400,158.61		12,270,999.05		11,796,111.97
2. Unassigned/Unappropriated	9790	(2.15)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,636,953.73		12,433,049.06		11,959,958.84

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	13,400,158.61		12,270,999.05		11,796,111.97
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.15)		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	6,630.01		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		13,406,786.47		12,270,999.05		11,796,111.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.45%		18.42%		17.42%
<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, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,999.79		3,999.79		3,999.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		68,944,007.15		66,607,928.36		67,698,451.09
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)		68,944,007.15		66,607,928.36		67,698,451.09
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)		2,068,320.21		1,998,237.85		2,030,953.53
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)		2,068,320.21		1,998,237.85		2,030,953.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Adult Education  
Fund  
(110)**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	167,790.00	167,790.00	0.0%
3) Other State Revenue		8300-8599	872,446.00	1,096,109.00	25.6%
4) Other Local Revenue		8600-8799	99,804.67	99,804.67	0.0%
5) TOTAL, REVENUES			1,140,040.67	1,363,703.67	19.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	389,298.50	384,386.00	-1.3%
2) Classified Salaries		2000-2999	188,024.89	190,589.45	1.4%
3) Employee Benefits		3000-3999	285,799.13	307,220.73	7.5%
4) Books and Supplies		4000-4999	89,801.61	88,101.28	-1.9%
5) Services and Other Operating Expenditures		5000-5999	290,450.52	372,556.22	28.3%
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			1,243,374.65	1,342,853.68	8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(103,333.98)	20,849.99	-120.2%
<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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(103,333.98)	20,849.99	-120.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	757,086.99	653,753.01	-13.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			757,086.99	653,753.01	-13.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			757,086.99	653,753.01	-13.6%
2) Ending Balance, June 30 (E + F1e)					
			653,753.01	674,603.00	3.2%
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					
		9740	515,043.96	494,923.40	-3.9%
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	138,709.05	179,679.60	29.5%

# **Cafeteria Fund**

## **(130)**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,487,466.76	2,370,000.00	59.3%
3) Other State Revenue		8300-8599	229,618.65	200,000.00	-12.9%
4) Other Local Revenue		8600-8799	88,546.00	75,500.00	-14.7%
5) TOTAL, REVENUES			1,805,631.41	2,645,500.00	46.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	330,472.93	913,212.33	176.3%
3) Employee Benefits		3000-3999	137,322.46	408,509.59	197.5%
4) Books and Supplies		4000-4999	1,332,853.92	1,134,600.00	-14.9%
5) Services and Other Operating Expenditures		5000-5999	53,663.29	61,250.00	14.1%
6) Capital Outlay		6000-6999	57,272.64	20,000.00	-65.1%
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	100,000.00	107,000.00	7.0%
9) TOTAL, EXPENDITURES			2,011,585.24	2,644,571.92	31.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(205,953.83)	928.08	-100.5%
<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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(205,953.83)	928.08	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	706,533.73	500,579.90	-29.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			706,533.73	500,579.90	-29.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			706,533.73	500,579.90	-29.1%
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	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					
		9740	459,143.43	501,507.98	9.2%
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%

**Deferred  
Maintenance Fund  
(140)**



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	6,500.00	3,000.00	-53.8%
5) TOTAL, REVENUES			6,500.00	3,000.00	-53.8%
<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	97,960.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	472,170.00	0.00	-100.0%
6) Capital Outlay		6000-6999	322,226.25	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			892,356.59	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(885,856.59)	3,000.00	-100.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	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			100,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(785,856.59)	3,000.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	785,856.59	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			785,856.59	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			785,856.59	0.00	-100.0%
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	0.00	3,000.00	New

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	30,000.00	5,000.00	-83.3%
5) TOTAL, REVENUES			30,000.00	5,000.00	-83.3%
<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>			30,000.00	5,000.00	-83.3%
<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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,000.00	5,000.00	-83.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,727,434.88	2,757,434.88	1.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,727,434.88	2,757,434.88	1.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,727,434.88	2,757,434.88	1.1%
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	2,757,434.88	2,762,434.88	0.2%



**Building Fund  
(210)**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	150,000.00	10,000.00	-93.3%
5) TOTAL, REVENUES			150,000.00	10,000.00	-93.3%
<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	10,000.00	New
6) Capital Outlay		6000-6999	9,362,171.37	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			9,362,171.37	10,000.00	-99.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,212,171.37)	0.00	-100.0%
<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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,212,171.37)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,401,519.73	2,189,348.36	-80.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,401,519.73	2,189,348.36	-80.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,401,519.73	2,189,348.36	-80.8%
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	2,189,348.36	2,189,348.36	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	0.00	0.00	0.0%

**Capital Facilities  
Fund  
(250)**

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	363,972.62	165,000.00	-54.7%
5) TOTAL, REVENUES			363,972.62	165,000.00	-54.7%
<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	25,860.03	165,000.00	538.1%
6) Capital Outlay		6000-6999	111,000.00	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			136,860.03	165,000.00	20.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			227,112.59	0.00	-100.0%
<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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			227,112.59	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,673,129.35	1,900,241.94	13.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,673,129.35	1,900,241.94	13.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,673,129.35	1,900,241.94	13.6%
2) Ending Balance, June 30 (E + F1e)					
			1,900,241.94	1,900,241.94	0.0%
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					
		9740	384,582.83	384,582.83	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	1,515,659.11	1,515,659.11	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	115,939.00	68,000.00	-41.3%
5) TOTAL, REVENUES			115,939.00	68,000.00	-41.3%
<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	432,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	170,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	120,000.00	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			722,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(606,061.00)	68,000.00	-111.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,563,467.00	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			6,563,467.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,957,406.00	68,000.00	-98.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,450,473.23	14,407,879.23	70.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,450,473.23	14,407,879.23	70.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,450,473.23	14,407,879.23	70.5%
2) Ending Balance, June 30 (E + F1e)					
			14,407,879.23	14,475,879.23	0.5%
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					
		9740	3,563,467.00	3,563,467.00	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	10,844,412.23	10,912,412.23	0.6%