

Central Union High
School District

2020-2021

2nd Interim Report



Central Union High School District

Second Interim Budget Report

2020-2021

March 9, 2021



Central Union High School District

Second Interim Report 2020-21

Narrative

The California Education Code (Ed Code) requires school district's governing boards to approve and certify four financial reports each year. These financial reports are: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Estimated Actuals (covering July 1 through June 30) and Unaudited Actuals (when the districts close the books - September). These reports must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education.

Based on the financial information presented, the Board must make one of three certifications:

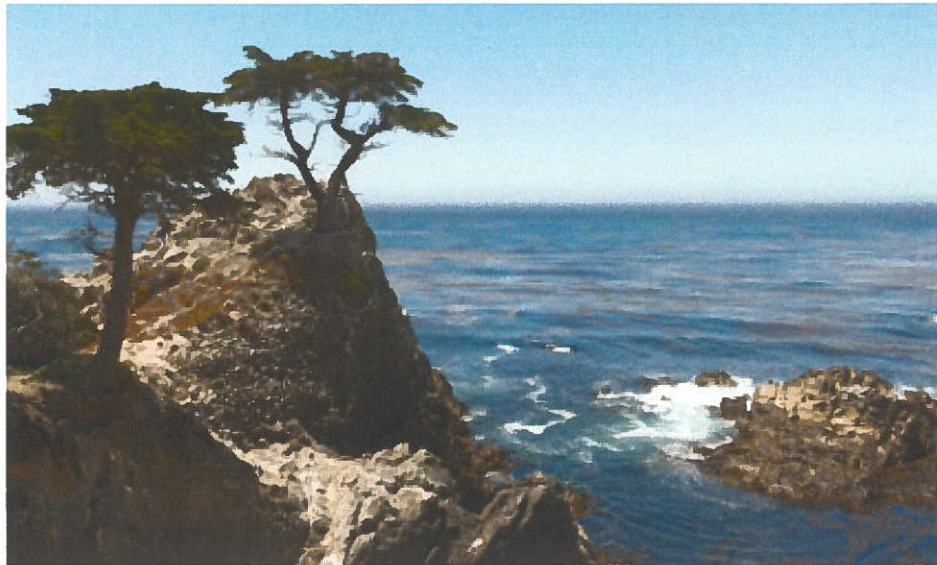
- **Positive Certification:** Designation means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- **Qualified Certification:** Designation means the District may not be able to meet its obligations for the current year and subsequent two years.
- **Negative Certification:** Designation means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the Second Interim Report meets the Ed Code requirements. The first pages of the fund document identify revenues and expenditures at a summary level followed by additional documents that disclose the details behind the revenues and expenditures. The Central Union High School District's Second Interim Report is submitted with a Positive Certification.

Second Interim Report - Budget Overview

In order to develop the District's Second Interim Report, a series of assumptions must be determined about the conditions of the District as well as the State's budget prospective. These assumptions are then inserted into State and District formulas in order to determine what to modify in the Budget. During the year, the District will present two additional budget reports to the Board of Trustees which are essentially updates to the Budget. The Second Interim Report is presented in December and includes these major pieces:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the current fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report and other forms which include a variety of financial facts and figures



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, relies heavily on a healthy international economy. Due to the downfall of the national economy, the unemployment rate greatly increased where economists 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.

Back in the Spring of 2020, the Department of Finance projected that the shortfall in State Revenues would be approximately \$54 billion. In the May Revision Budget, Governor Newsom proposed to reduce funding for the LCFF for 2020-21. As you can see in the following table, the change in LCFF Funding went from a +\$1.2 billion in January to -\$6.5 billion at May Revision 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 still not proposed to be funded.

The chart that details the changes in State funding between the January, May Revision and Enacted Budget for 2020-21 is provided on the next page.

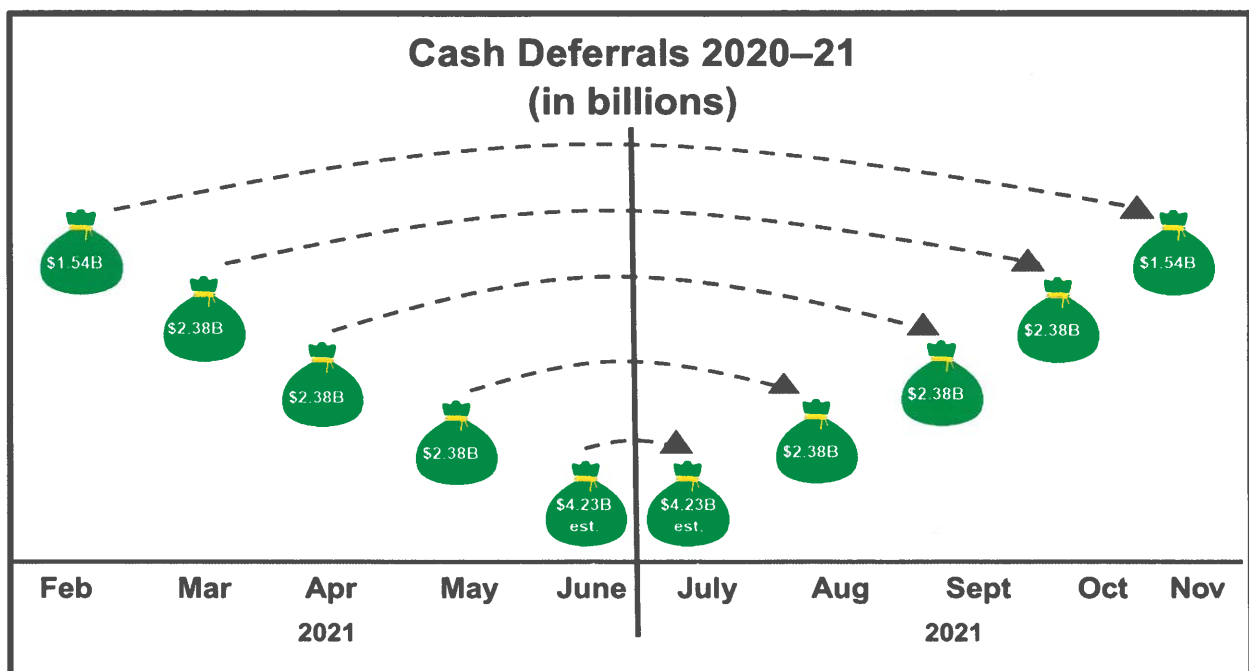
Item	January Budget	May Revision	Enacted Budget
2020–21 LCFF* Funding Change	+\$1.2 billion	-\$6.5 billion	\$0
Proposition 98 Minimum Guarantee			
2018–19	\$78.4 billion	\$78.7 billion	\$78.5 billion
2019–20	\$81.6 billion	\$77.4 billion	\$77.7 billion
2020–21	\$84.0 billion	\$70.5 billion	\$70.9 billion
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 to reductions, 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.

State Cash Deferrals

Included in the Enacted Budget for the 2020-21 fiscal year, is a deferral of cash of nearly \$1.9 billion in K–12 funding that would normally be distributed in June but was distributed in July 2020 as a deferred apportionment payment. 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.

At this time, the Governor is still proposing additional ongoing deferrals which will be implemented beginning in February and going through June, 2021. Below is an illustration of the cash deferrals proposed in the second half of 2020-21.



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

Important Note:

In November, 2020, the Legislative Analyst's Office (LAO) issued its annual Fiscal Outlook on the 2021-22 Budget for California. The LAO notes that although economic consequences of the COVID-19 health crisis were severe, the fiscal fallout was not as catastrophic as many projected in early 2020. Year-to-date tax collections from the "Big Three"—personal income, sales and use, and corporation taxes—are trending 22% ahead of the lowered projections used for the 2020–21 Enacted State Budget. The LAO estimates, based on its projections, that the 2019–20 and 2020–21 minimum guarantees for Proposition 98 (Education Funding) could grow by \$1.6 billion and \$13.1 billion, respectively, when compared with the 2020–21 Enacted State Budget. Although the LAO is projecting better than expected revenue, the Governor is still planning on doing cash deferrals which he included in his 2021-22 January State Budget.

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 the 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. The District reached 100% of its LCFF target and eliminated the funding gap during 2018-19. So, in 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 the COLA is not being funded as per the State 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, the State did not have the means to pay the full COLA so a Deficit Factor was applied to the funding formula. The Deficit Factor today is called a Proration Factor but ultimately is the same as a cut to district revenue. Fortunately, this Proration Factor was not part of the State Budget Act for 2020-21 but would have negatively impacted the Supplemental and Concentration (S&C) funding for the District by approximately \$950,000 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 approximately \$10 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*	\$37,794,298	\$37,873,408
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$10,120,868	\$10,011,483
Estimated Total LCFF Funding	\$49,243,167	\$49,214,953
Percentage to Increase or Improve Services	26.10%	25.76%

*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. On September 30, 2020, districts adopted 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 as a snapshot 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 Wednesday, Oct. 7, 2020 was 4,140. As a comparison, the 2019-2020 enrollment figure in October, 2019 was 4,162.

A district's enrollment is the basis for generating Average Daily Attendance (ADA). In other words, the more students actually attend school, the more "daily attendance" is generated. The more ADA that is generated, the more LCFF funds districts receive. As you will see below, the CUHSD generates on average approximately 95% attendance compared to enrollment.

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 establish the new P-2 attendance timeframe in 2019-20 to be July 1, 2019 through February 29, 2020. This "hold harmless" provision means the State will use prior year P-2 ADA (3,991.31 ADA) to provide State Revenues in 2020-21. The District's LCFF accounts for **97.6%** of the total Unrestricted General Fund dollars.

Given that the State provided this "hold harmless" on ADA, it still means the District must 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 students 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.

To provide a little history, 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. Again, the District's P-2 ADA for 2019-20 was 3,999.79 and our attendance percentage was **96.10%**.

Since the District's current enrollment is 4,140, and in a normal year, we would be projecting ADA to be 3,965.94 or down 34 ADA in 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 3,999.79. Given that the District had the potential of a drop in ADA for 2020-21 the "hold harmless" provision is a warm welcome.

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 first round of the CARES Act and are accounted for in the District's 2020-21 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. In addition, the District is to receive a second allocation of Elementary and Secondary School Emergency Relief Fund (ESSER II) which is projected to be received in the 2020-21 fiscal year. At this time, the District will account for approximately \$1.4 million of the \$4.7 million that we are anticipated to receive as the District is moving forward with allowable expenses under this program.

FIRST INTERIM 2020-2021 -VARIANCE REPORT

The Central Union High School District's First Interim Report is based on actual revenues and expenses through the fiscal period ending October 31, 2020. The variance analysis compares revised projected budget information through June 30, 2020 compared to budget data in the approved budget presented to the Board of Trustees in September, 2020.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. The estimated LCFF funding increased slightly based on an adjusted to the P-2 ADA for 2019-20. ADA increased from 3,991.31 to 3,999.79. As mentioned above, the funded ADA for 2020-21 will be the 2019-20 P-2 ADA for funding the LCFF. In addition, this year's final Unduplicated Pupil Percentage went up slightly from 75.63% to 75.97% bringing the three (3) year average to 76.09%. Net change in LCFF is +\$131,942.00.
2. Federal Revenues increased due to anticipated receipt of Medical Administrative Activities dollars in the amount of \$92,958.02
3. Other State Revenues had a slight change to account for an adjustment made to the Advance Placement Exam funding. +\$1,286.00.
4. Other Local Revenue budget had a slight decrease to account for unused/uncharged vans/transportation vehicle that would normally be used by clubs. <\$18,027.53>.

Overall Unrestricted Revenues increased by \$208,158 or 0.41%

EXPENDITURE VARIANCE

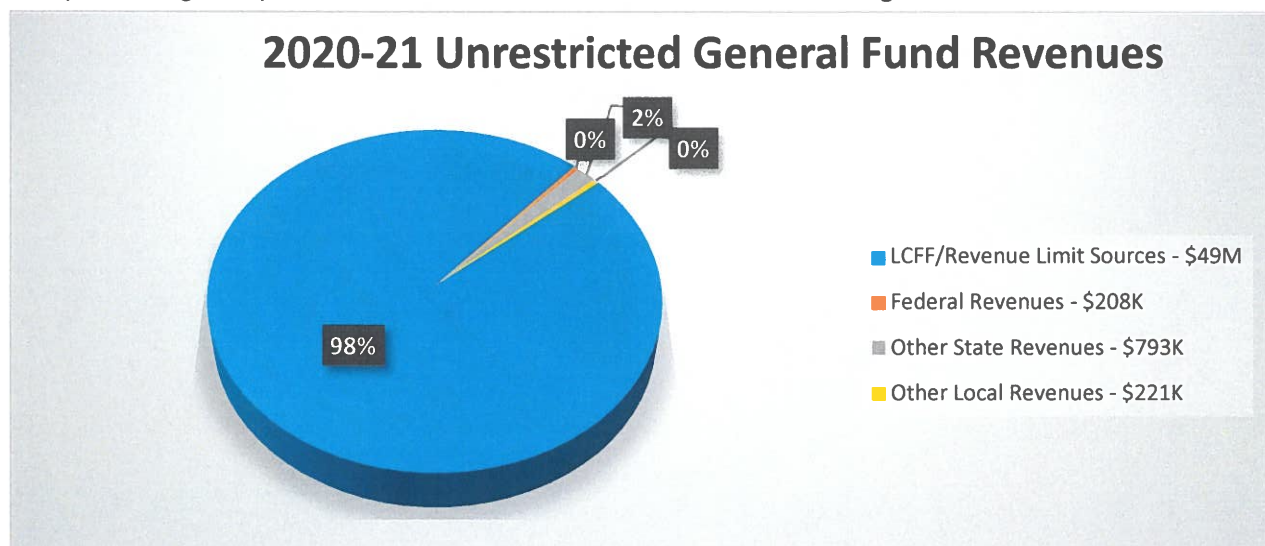
1. Certificated Salaries decreased by \$650,172 or -2.9% compared to the previous First Interim Budget Report. This decrease is due to salary cost adjustments for 6th period assignments and stipends. The primary adjustment to the budget was a shift in counseling and student support services salaries to the Federal Covid-19 Grant based on providing pupil supports to address barriers to learning.
2. Classified Salaries decrease by \$145,359 or -2.3%. This decrease is due to budget adjustments to classified coaching salaries, instructional aide overtime, substitute salaries and classified child care salaries.

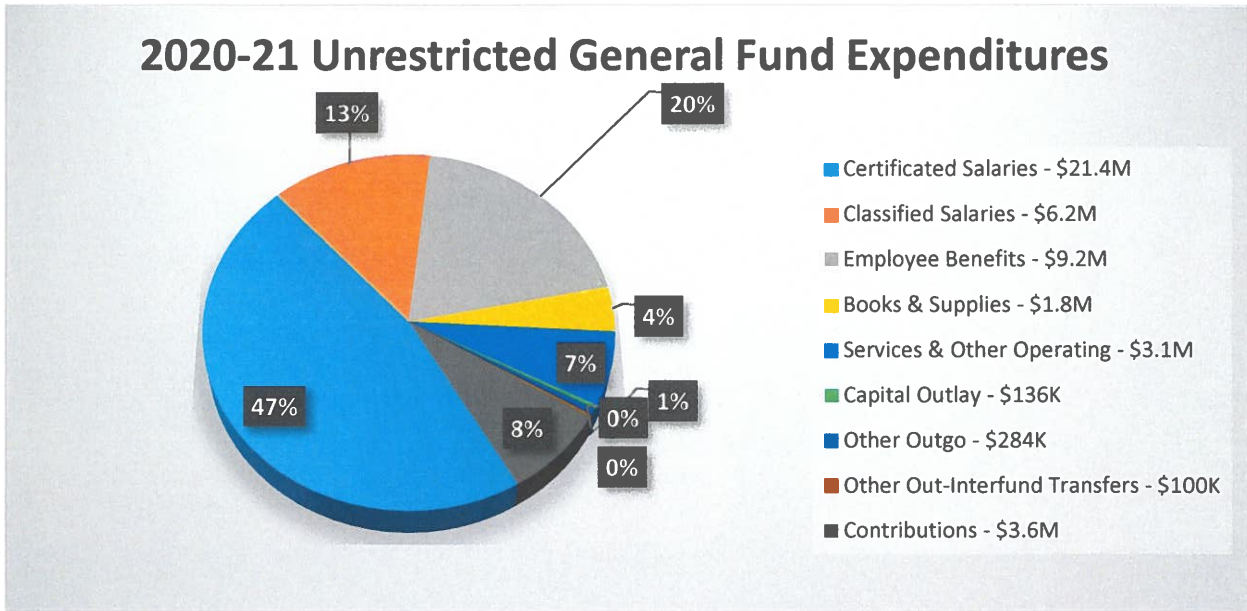
3. Employee Benefits decreased by \$255,048 or -2.7%. The budget was updated based on the reduction or shift in salaries for certificated and classified positions as noted in Item #1 and Item #2 above.
4. Books and Supplies increased by \$50,473 or 2.8%. This increase is attributable to adjustments for school site budgets for material & supplies including budget increases for athletics. Other increases included IVROP expenditures and Southwest High Library furniture.
5. Services and Other Operating Expenses decreased by \$165,067 or -5.7%. One of the main budget areas that was increased was insurance. The School Excess Liability Fund or SELF imposed an additional premium of \$54,000 to the CUHSD based on AB 218 legislation which opens a three-year revival period for childhood sexual assault claims, broadens the type of misconduct, and extends the general statute of limitation. The budget for Elections was increased to cover the November, 2020 election costs. Other budget areas that were decreased are the IVROP program and Travel & Conference line items.
6. Capital Outlay increased by \$86,500 or 173.0% to cover the final Southwest High School Library modernization payment for capital improvements.
7. Other Outgo – only increased by \$443 or 0.1%. 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 \$52,774 or 13.7. This increase is a result of adjustments to expenditures in various Restricted programs.

Overall Unrestricted Expenditures decreased by \$1,131,005 or -2.6%

9. Other Financial Sources/Uses - Transfers Out. There was no adjustment to the \$100,000 that was originally proposed in the First Interim Report to be transferred to Fund 140 Deferred Maintenance Fund. The purpose is to cover various replacement projects especially HVAC units at Southwest, Central and Desert Oasis High School as well as roof repairs at Central. The Contributions category increased by \$1,130,198 or 44.9%. This particular category increased primarily to account for expenses in the Routine Restricted Maintenance and Special Education program.

The following pie charts are illustrations of each revenue source and expenditure category by amount and percentage as part of the Total Unrestricted General Fund Budget.





RESTRICTED GENERAL FUND

REVENUE VARIANCE

1. Federal revenues increased by \$1,271,675 or 14.2%. The majority of this increase is due to including the new Elementary and Secondary School Emergency Relief Fund (ESSER II) grant funds. Approximately \$1.4 million was included in the Second Interim Report so as to balance with expected expenses under this program. The District continues to spend Federal Cares Act dollars and in so doing must budget the revenue as a zero-balance accounting process.
2. Other State revenues increased by \$32,067 or 0.6%. The major adjustment made in this category had to do with updating the Career Technical Education Incentive Grant allocation amount based on the latest award letter.
3. Other Local revenue increased by \$19,612 or 1.3%. This is the result of updating our budget regarding the receipt of Redevelopment Agency funding.

Overall, Restricted Revenues increased by \$1,323,354 or 8.5%

EXPENDITURE VARIANCE

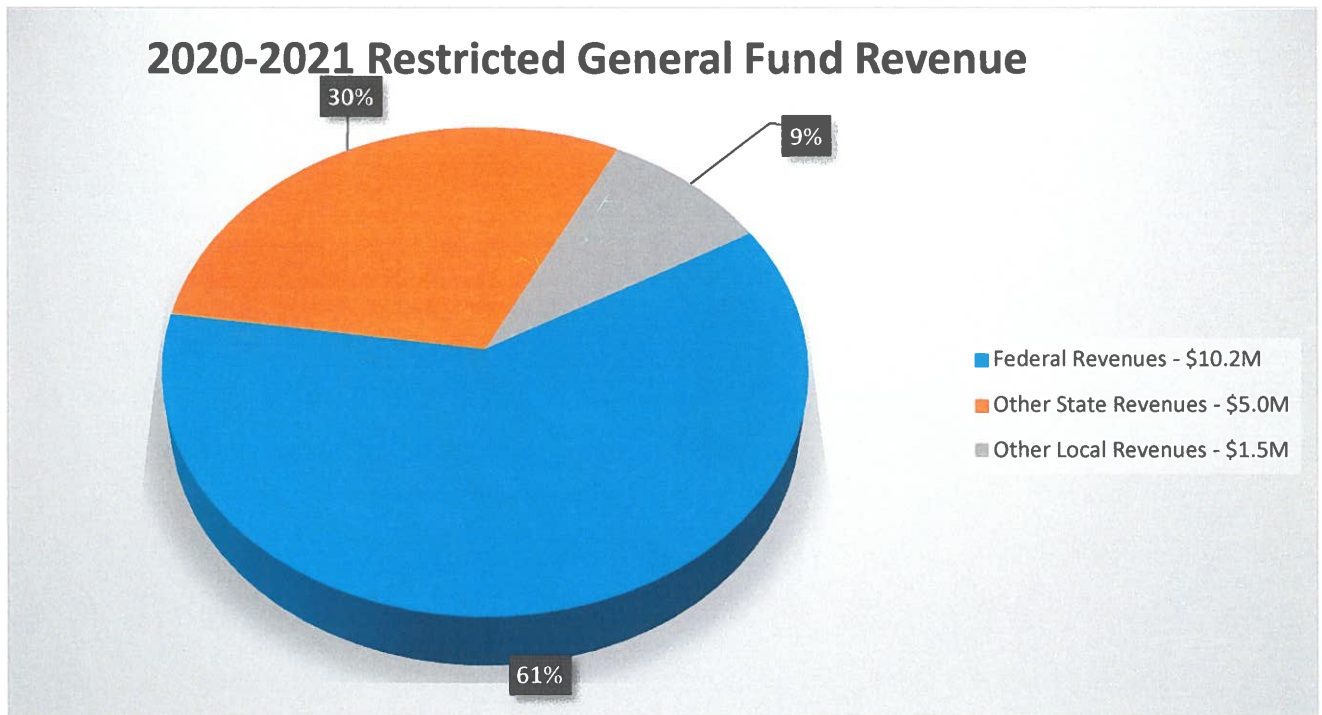
1. Certificated Salaries increased by \$719,118 or 20.0%. The primary adjustment to the budget was a shift in counseling and student support services salaries from the Unrestricted General side to the Restricted side using Federal Covid-19 Grant dollars based on providing pupil supports to address barriers to learning. There were also salary adjustments for Special Education.
2. Classified Salaries increased by \$20,374 or 0.8%. Minor adjustments made due to new Federal Covid-19 funds for Food Services salaries.
3. Employee Benefits increased by \$98,612 or 2.0%. The budget was updated to include statutory benefit adjustments for the shift in salaries to the Restricted side of the budget. Other offsetting adjustments were also made between previous Corona Relief Fund dollars, ESSER I funds and now the new ESSER II funds.

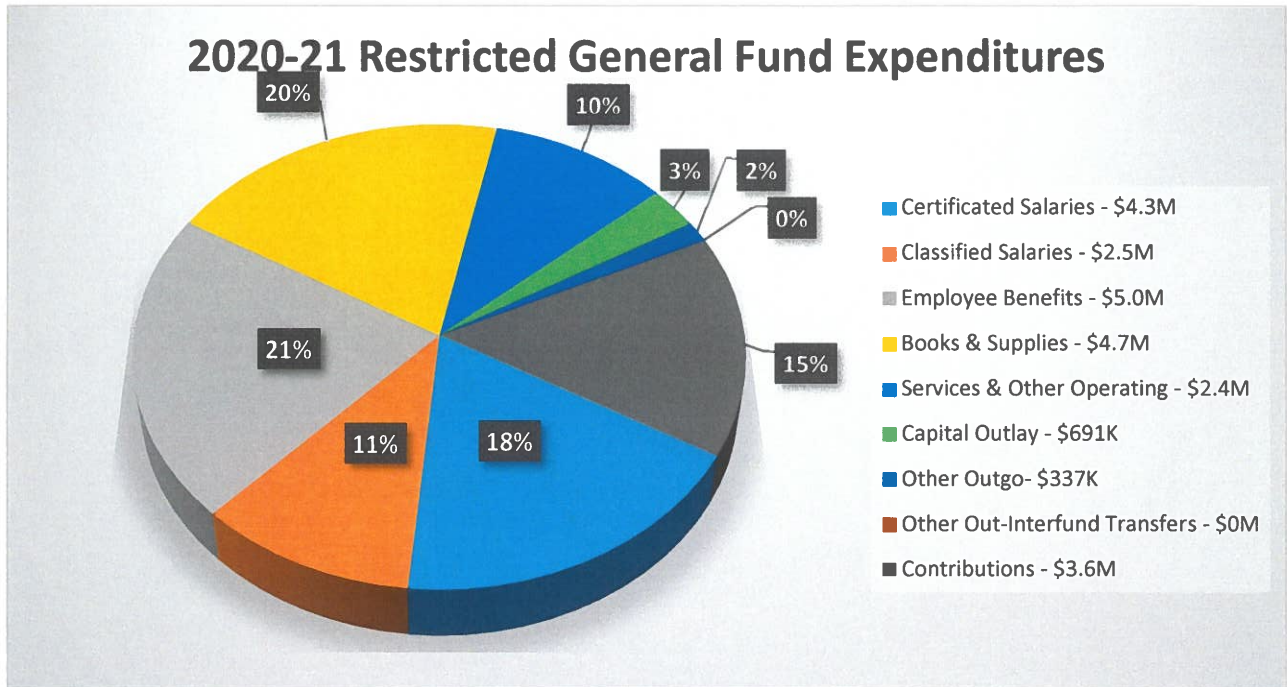
4. Books and Supplies increased by \$271,608 or 6.1%. The majority of this increase is to account for current and upcoming large expenditures for Personal Protective Equipment (PPE) under the ESSER II Grant. Again, these are Restricted dollars for materials & supplies utilizing CARES Act funding for hand sanitizers, disinfectants & applicators, and barriers around the District.
5. Services and Other Operating Expenses increased by \$1,043,577 or 74.1%. The budget was increased to account for expenditures under the CARES Act (Corona Relief Fund and ESSER II Grants). The Title I, Partnership Academies Program, Routine Restricted Maintenance and Special Education budgets were increased to cover expected expenditures under professional services.
6. Capital Outlay increased \$102,368 or 17.4%. The budget was adjusted upward due to completing the Construction Program Modernization at Central using CTEIG dollars.
7. Other Outgo - budget is constant. No changes.
8. Transfers of Indirect Cost increased by \$40,446 or 13.6%. This increase is a result of upward adjustments in expenditures in Restricted programs primarily Special Education.

Overall Restricted Expenditures increased by \$2,296,094 or 12.9%

9. Other Financial Sources/Uses. Contributions to the Restricted budget increased by \$1,130,198 or 44.8%. This particular category increased primarily to account for expenditures in the Special Education Program.
10. Restatement to Beginning Balance. The District has entered a Restatement adjustment in order to account for an overstatement of award for the Learning Communities for School Success Program. The cause was a misunderstanding of funding for the three year award under this program.

The following pie charts are illustrations of each revenue source and expenditure category by amount and percentage as part of the Total Restricted General Fund Budget.





2020-21 General Fund Ending Fund Balance - Reserves

Due to the major influx of the Federal CARES Act funds, the District is projecting an increase to the General Fund by approximately \$4.8 million. The Second Interim Budget Report identifies the General Ending Fund Balance to be \$16,277,078. **(Special Note: The Governor is moving forward with the additional deferrals which was implemented this February going through June, 2021. The District may encounter a State cash deferral of upwards of \$13 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.)**

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 included in the 2020-21 Budget. No bargaining session have commenced for the 2020-21 fiscal year.

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 reached a Tentative Agreement (TA) on August 19, 2020 for which the Board of Trustees ratified 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. The new compensation increases, retroactive costs, and the one-time 0.5% payout are included in the 2020-21 budget. No bargaining sessions have commenced for the 2020-21 fiscal year.

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 in store for 2020-21. The Board of Trustees approved resolution to enter into the Tax Revenue Anticipation Notes (TRANS) Program through the California School Finance Authority (CSFA). If needed, the District will pull the necessary cash from the TRANS to meet its operational needs and obligations. The District is projecting to maintain a positive cash balance in 2020-21 and 2021-22.

MULTIYEAR FINANCIAL PROJECTION

The 2020-21 Multi-Year Projection (MYP) for the Second Interim Report reflects that the district will be able to maintain the minimum 3% Reserve for Economic Uncertainty through 2022-23. Any new associated costs with negotiated salary increase, health and benefit and any other additional costs during the next two years will have an impact on out-year ending fund balances. The multi-year financial projection assumes that the district will continue to operate at the same level with ongoing costs that are currently in place.

General Fund (01) Multiyear Financial Projection Summary:

Components	2020-21	2021-22	2022-23
Revenues	\$ 67,259,953	\$ 62,426,246	\$ 63,130,493
Expenses	\$ 62,389,338	\$ 61,604,136	\$ 62,528,343
Excess/(Deficit)	\$ 4,870,244	\$ 822,109	\$ 602,150
Beginning Balance	\$ 11,406,833	\$ 15,910,664	\$ 15,348,592
Ending Balance	\$ 16,277,078	\$ 17,099,188	\$ 17,701,338
GF (01) Unrestricted Reserves	25.21%	27.47%	28.01%

Currently, it is projected that the District will not have a deficit in the first and second out years. A major factor to this status is the influx of Federal CARES Act dollars to the District beginning in 2020-21. Additionally, the timeline to spend most of these funds is September, 2022.

Expenditures in the out years include the STRS and PERS percentage increases which are projected to be between \$400,000 and \$600,000. The District's projected budget will be revisited when the Governor releases his May Revision Budget for 2021-22. At that time, budget modifications, if necessary or required, will be made and included with the District's June 30 Estimated Actual Budget Report.

CONCLUSION

Overall the District's fiscal position is stable. Based on the Department of Finance's projected revenues for future years, the Local Control Funding Formula is expected to provide the District with the means to sustain its current operations and meet educational needs. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next couple of years as well. At this time, the State assumes future surpluses based on flat spending and that the recession will have little impact to the economy. In the interim, we must continue to be prudent and budget conservatively especially as it relates to the Local Control Funding Formula.

ADA

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	3,999.79	3,999.79	3,999.79	3,999.79	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,999.79	3,999.79	3,999.79	3,999.79	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	59.96	59.96	59.96	59.96	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	59.96	59.96	59.96	59.96	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,059.75	4,059.75	4,059.75	4,059.75	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF

Central Union High (3:13) - 2021 Second Interim		2020-21		2021-22		2022-23	
LOCAL CONTROL FUNDING FORMULA		2020-21		2021-22		2022-23	
CALCULATE LCFF TARGET		2020-21		2021-22		2022-23	
Unduplicated as % of Enrollment	Base Grant Proration	Unduplicated Pupil Percentage	Base Grant Proration	Unduplicated Pupil Percentage	Base Grant Proration	Unduplicated Pupil Percentage	
	Gr Span	Supp	Gr Span	Supp	Gr Span	Supp	
Grades TK-3	7,702	801	1,294	897	7,998	832	8100
Grades 4-6	7,818	1,190	1,190	824	8,118	1,232	8,222
Grades 7-8	8,050	1,225	1,225	849	8,359	1,268	8,466
Grades 9-12	9,329	243	1,457	1,009	9,687	252	9,811
Subtract NSS	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-
TOTAL BASE	37,873,408	986,519	5,913,704	4,097,779	39,326,798	1,023,057	6,209,096
			48,871,410				4,284,742
			132,598				132,598
			210,945				210,945
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET			49,214,953				51,702,825
Funded Based on Target Formula (based on prior year P-2 certification)			TRUE				TRUE
ECONOMIC RECOVERY TARGET PAYMENT							
CALCULATE LCFF FLOOR							
Current Year Funded ADA times Base per ADA	12-13	20-21	12-13	21-22	12-13	21-22	12-13
Current Year Funded ADA times Other RL per ADA	6,093.37	4,059.75	6,093.37	4,059.75	6,093.37	4,059.75	6,093.37
Necessary Small School Allowance at 12-13 rates	57.14	4,059.75	57.14	4,059.75	57.14	4,059.75	57.14
2012-13 Categoricals	-	-	-	-	-	-	-
Floor Adjustments	-	-	-	-	-	-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-	-	-	-	-
Less Fair Share Reduction	-	-	-	-	-	-	-
Non-CDE certified New Charter: District PY rate * Cy ADA	-	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			18,549,931				18,549,931
			47,595,782				47,595,782
CALCULATE LCFF PHASE-IN ENTITLEMENT							
LOCAL CONTROL FUNDING FORMULA TARGET	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR	49,214,953	49,214,953	49,214,953	49,214,953	49,214,953	49,214,953	49,214,953
LCFF Need (LCFF Target less LCFF Floor, if positive)	-	-	-	-	-	-	-
ECONOMIC RECOVERY PAYMENT	-	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-
LCFF Entitlement before Minimum State Aid provision			49,214,953				51,023,768
CALCULATE STATE AID							
Transition Entitlement	49,214,953	49,214,953	49,214,953	49,214,953	49,214,953	49,214,953	49,214,953
Local Revenue (including ISA)	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)
Gross State Aid			44,208,192				46,700,786
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted for ADA	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2012-13 NSS Allowance (deficit)	6,060.41	4,059.75	6,060.41	4,059.75	6,060.41	4,059.75	6,060.41
Less Current Year Property Taxes/in Lieu	-	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-	-
Subtotal State Aid for Historical RL/Charter General BG	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)	(5,006,761)
Categorical funding from 2012-13	19,596,988	19,596,988	19,596,988	19,596,988	19,596,988	19,596,988	19,596,988
Charter Categorical Block Grant adjusted for ADA	4,442,102	4,442,102	4,442,102	4,442,102	4,442,102	4,442,102	4,442,102
Minimum State Aid Guarantee Before Proration Factor	24,039,090	24,039,090	24,039,090	24,039,090	24,039,090	24,039,090	24,039,090
Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Minimum State Aid Guarantee			24,039,090				24,722,869
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
Local Control Funding Formula Target Base (2019-20 forward)	-	-	-	-	-	-	-
Minimum State Aid plus Property Taxes including RDA	-	-	-	-	-	-	-
Offset			-				-
Minimum State Aid Prior to Offset	-	-	-	-	-	-	-
Total Minimum State Aid with Offset	-	-	-	-	-	-	-
TOTAL STATE AID			44,208,192				46,700,786
Additional State Aid (Additional SA)							
LCFF Phase-in Entitlement (before COE transfer, Choices & Charter Supplemental)	-	-	-	-	-	-	-
CHANGE OVER PRIOR YEAR			(130,569)				51,023,768
LCFF Entitlement PER ADA			12,123				12,735
PER ADA CHANGE OVER PRIOR YEAR			(32)				Non-Basic Aid
BASIC ADA STATUS (school districts only)			Non-Basic Aid				Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
State Aid	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Property Taxes net of In-lieu	(0.57%)	(0.57%)	(0.57%)	(0.57%)	(0.57%)	(0.57%)	(0.57%)
Charter In-lieu Taxes	2.48%	121,474	5,006,761	4,322,982	0.00%	0.00%	0.00%
LCFF per COE, Choices, Supp	-0.26%	(130,569)	49,214,953	51,023,768	1.33%	679,057	1.33%

LCFF Calculator Universal Assumptions						
Central Union High (63115) - 20/21 Secor			2/5/2021			
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	3.84%	1.28%	1.61%	1.90%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	37,873,408	37,873,408	39,326,798	39,830,207	40,471,648	41,238,941
Grade Span Adjustment	986,519	986,519	1,023,057	1,035,237	1,051,475	1,071,774
Supplemental Grant	5,951,009	5,913,704	6,121,880	6,209,096	6,309,023	6,428,690
Concentration Grant	4,191,043	4,097,779	4,208,490	4,284,742	4,353,699	4,436,278
Add-ons	343,543	343,543	343,543	343,543	343,543	343,543
Total Target	49,345,522	49,214,953	51,023,768	51,702,825	52,529,388	53,519,226
Transition Components:						
Target	\$ 49,345,522	\$ 49,214,953	\$ 51,023,768	\$ 51,702,825	\$ 52,529,388	\$ 53,519,226
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	47,595,782	47,595,782	47,595,782	47,595,782	47,595,782	47,595,782
Remaining Need after Gap (Informational only)	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 49,345,522	\$ 49,214,953	\$ 51,023,768	\$ 51,702,825	\$ 52,529,388	\$ 53,519,226
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 40,502,233	\$ 35,234,514	\$ 42,026,074	\$ 42,705,131	\$ 43,531,694	\$ 44,521,532
8011 - Fair Share	-	-	-	-	-	-
8011 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	3,958,002	8,973,678	4,674,712	4,674,712	4,674,712	4,674,712
Local Revenue Sources:						
8021 to 8089 - Property Taxes	4,991,237	5,112,711	4,428,932	4,428,932	4,428,932	4,428,932
8096 - In-Lieu of Property Taxes	(105,950)	(105,950)	(105,950)	(105,950)	(105,950)	(105,950)
Property Taxes net of in-lieu	4,885,287	5,006,761	4,322,982	4,322,982	4,322,982	4,322,982
TOTAL FUNDING	\$ 49,345,522	\$ 49,214,953	\$ 51,023,768	\$ 51,702,825	\$ 52,529,388	\$ 53,519,226
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-in Entitlement	\$ 49,345,522	\$ 49,214,953	\$ 51,023,768	\$ 51,702,825	\$ 52,529,388	\$ 53,519,226
EPA Details						
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 3,958,002	\$ 8,973,678	\$ 4,674,712	\$ 4,674,712	\$ 4,674,712	\$ 4,674,712
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	3,958,002	8,973,678	4,674,712	4,674,712	4,674,712	4,674,712
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	58,008	8,267	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	4,162	4,140	4,140	4,140	4,140	4,140
COE Enrollment	64	122	122	122	122	122
Total Enrollment	4,226	4,262	4,262	4,262	4,262	4,262
Unduplicated Pupil Count	3,148	3,198	3,198	3,198	3,198	3,198
COE Unduplicated Pupil Count	48	40	40	40	40	40
Total Unduplicated Pupil Count	3,196	3,238	3,238	3,238	3,238	3,238
Rolling %, Supplemental Grant	76.5700%	76.0900%	75.8600%	75.9700%	75.9700%	75.9700%
Rolling %, Concentration Grant	76.5700%	76.0900%	75.8600%	75.9700%	75.9700%	75.9700%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75
Total Adjusted Base Grant ADA	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	4059.75	4059.75	4059.75	4059.75	4059.75	4059.75
ACTUAL ADA (Current Year Only)						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75
Total Actual ADA	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75	4,059.75
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen	\$ 10,142,052	\$ 10,011,483	\$ 10,330,370	\$ 10,493,838	\$ 10,662,722	\$ 10,864,968
Current year Percentage to Increase or Improve	26.10%	25.76%	25.60%	25.68%	25.68%	25.68%

General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	45,180,535.00	49,083,011.00	27,075,404.01	49,214,953.00	131,942.00	0.3%
2) Federal Revenue		8100-8299	0.00	115,285.35	171,156.46	208,243.37	92,958.02	80.6%
3) Other State Revenue		8300-8599	610,929.00	792,222.00	471,276.46	793,508.00	1,286.00	0.2%
4) Other Local Revenue		8600-8799	236,000.00	239,602.00	187,936.57	221,574.47	(18,027.53)	-7.5%
5) TOTAL, REVENUES			46,027,464.00	50,230,120.35	27,905,773.50	50,438,278.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,961,699.84	22,082,837.35	11,079,544.79	21,432,664.98	650,172.37	2.9%
2) Classified Salaries		2000-2999	6,310,735.18	6,322,339.69	3,356,855.23	6,176,980.33	145,359.36	2.3%
3) Employee Benefits		3000-3999	9,988,334.23	9,475,372.95	4,812,905.06	9,220,325.37	255,047.58	2.7%
4) Books and Supplies		4000-4999	1,480,539.39	1,813,866.44	315,454.26	1,864,339.93	(50,473.49)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	3,326,522.34	3,244,928.02	1,755,496.41	3,079,860.93	165,067.09	5.1%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	95,413.59	136,500.00	(86,500.00)	-173.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	630,372.56	721,358.37	398,054.00	721,800.88	(442.51)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(561,198.03)	(384,276.99)	(14,784.90)	(437,051.12)	52,774.13	-13.7%
9) TOTAL, EXPENDITURES			43,187,005.51	43,326,425.83	21,798,938.44	42,195,421.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,840,458.49	6,903,694.52	6,106,835.06	8,242,857.54		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(3,572,333.55)	(2,518,388.73)	0.00	(3,648,586.80)	(1,130,198.07)	44.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,772,333.55)	(2,618,388.73)	0.00	(3,748,586.80)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(931,875.06)	4,285,305.79	6,106,835.06	4,494,270.74		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,341,179.18	11,341,179.18		11,341,179.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,341,179.18	11,341,179.18		11,341,179.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,341,179.18	11,341,179.18		11,341,179.18		
2) Ending Balance, June 30 (E + F1e)			10,409,304.12	15,626,484.97		15,835,449.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	39,597.92	39,597.92		39,597.92		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,294,706.20	15,511,887.05		15,720,852.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,615,068.15	8,932,720.60	4,253,282.35	10,204,395.55	1,271,674.95	14.2%
3) Other State Revenue		8300-8599	3,557,432.58	5,023,356.84	680,413.80	5,055,423.97	32,067.13	0.6%
4) Other Local Revenue		8600-8799	1,373,173.18	1,541,872.58	1,346,789.48	1,561,484.98	19,612.40	1.3%
5) TOTAL, REVENUES			9,545,673.91	15,497,950.02	6,280,485.63	16,821,304.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,899,568.28	3,595,628.41	2,297,925.95	4,314,746.52	(719,118.11)	-20.0%
2) Classified Salaries		2000-2999	1,643,709.28	2,506,739.97	1,380,021.91	2,527,113.88	(20,373.91)	-0.8%
3) Employee Benefits		3000-3999	3,619,855.29	4,973,539.45	1,214,941.49	5,072,151.74	(98,612.29)	-2.0%
4) Books and Supplies		4000-4999	1,881,153.48	4,427,668.21	1,057,145.37	4,699,276.10	(271,607.89)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	1,048,605.53	1,408,278.48	922,172.02	2,451,855.77	(1,043,577.29)	-74.1%
6) Capital Outlay		6000-6999	491,547.26	588,682.15	480,686.83	691,050.15	(102,368.00)	-17.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	454,198.03	297,276.99	14,784.90	337,723.00	(40,446.01)	-13.6%
9) TOTAL, EXPENDITURES			12,038,637.15	17,797,813.66	7,367,678.47	20,093,917.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,492,963.24)	(2,299,863.64)	(1,087,192.84)	(3,272,612.66)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	3,572,333.55	2,518,388.73	0.00	3,648,586.80	1,130,198.07	44.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,572,333.55	2,518,388.73	0.00	3,648,586.80		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,079,370.31	218,525.09	(1,087,192.84)	375,974.14		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	790,245.18	790,245.18		790,245.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			790,245.18	790,245.18		790,245.18		
d) Other Restatements		9795	(724,591.00)	(724,591.00)		(724,591.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,654.18	65,654.18		65,654.18		
2) Ending Balance, June 30 (E + F1e)			1,145,024.49	284,179.27		441,628.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,855,772.04	284,179.27		441,628.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(1,710,747.55)	0.00		(0.04)		

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	45,180,535.00	49,083,011.00	27,075,404.01	49,214,953.00	131,942.00	0.3%
2) Federal Revenue		8100-8299	4,615,068.15	9,048,005.95	4,424,438.81	10,412,638.92	1,364,632.97	15.1%
3) Other State Revenue		8300-8599	4,168,361.58	5,815,578.84	1,151,690.26	5,848,931.97	33,353.13	0.6%
4) Other Local Revenue		8600-8799	1,609,173.18	1,781,474.58	1,534,726.05	1,783,059.45	1,584.87	0.1%
5) TOTAL, REVENUES			55,573,137.91	65,728,070.37	34,186,259.13	67,259,583.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,861,268.12	25,678,465.76	13,377,470.74	25,747,411.50	(68,945.74)	-0.3%
2) Classified Salaries		2000-2999	7,954,444.46	8,829,079.66	4,736,877.14	8,704,094.21	124,985.45	1.4%
3) Employee Benefits		3000-3999	13,608,189.52	14,448,912.40	6,027,846.55	14,292,477.11	156,435.29	1.1%
4) Books and Supplies		4000-4999	3,361,692.87	6,241,534.65	1,372,599.63	6,563,616.03	(322,081.38)	-5.2%
5) Services and Other Operating Expenditures		5000-5999	4,375,127.87	4,653,206.50	2,677,668.43	5,531,716.70	(878,510.20)	-18.9%
6) Capital Outlay		6000-6999	541,547.26	638,682.15	576,100.42	827,550.15	(188,868.00)	-29.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	630,372.56	721,358.37	398,054.00	721,800.88	(442.51)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(107,000.00)	(87,000.00)	0.00	(99,328.12)	12,328.12	-14.2%
9) TOTAL, EXPENDITURES			55,225,642.66	61,124,239.49	29,166,616.91	62,289,338.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			347,495.25	4,603,830.88	5,019,642.22	4,970,244.88		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	(100,000.00)	0.00	(100,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,495.25	4,503,830.88	5,019,642.22	4,870,244.88		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,131,424.36	12,131,424.36		12,131,424.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,131,424.36	12,131,424.36		12,131,424.36		
d) Other Restatements		9795	(724,591.00)	(724,591.00)		(724,591.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,406,833.36	11,406,833.36		11,406,833.36		
2) Ending Balance, June 30 (E + F1e)			11,554,328.61	15,910,664.24		16,277,078.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	39,597.92	39,597.92		39,597.92		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,855,772.04	284,179.27		441,628.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,294,706.20	15,511,887.05		15,720,852.00		
Unassigned/Unappropriated Amount		9790	(1,710,747.55)	0.00		(0.04)		

Multi-year Projections

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	49,214,953.00	3.68%	51,023,768.00	1.33%	51,702,825.00
2. Federal Revenues	8100-8299	208,243.37	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	793,508.00	3.84%	823,978.71	1.28%	834,525.63
4. Other Local Revenues	8600-8799	221,574.47	3.84%	230,082.93	1.28%	233,027.99
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	(3,648,586.80)	12.37%	(4,100,000.00)	14.63%	(4,700,000.00)
6. Total (Sum lines A1 thru A5c)		46,789,692.04	2.54%	47,977,829.64	0.19%	48,070,378.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,432,664.98		23,095,167.35
b. Step & Column Adjustment				305,383.11		309,475.24
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,357,119.26		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,432,664.98	7.76%	23,095,167.35	1.34%	23,404,642.59
2. Classified Salaries						
a. Base Salaries				6,176,980.33		7,105,407.38
b. Step & Column Adjustment				82,171.86		83,133.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				846,255.19		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,176,980.33	15.03%	7,105,407.38	1.17%	7,188,540.65
3. Employee Benefits	3000-3999	9,220,325.37	15.34%	10,634,395.27	2.10%	10,857,239.23
4. Books and Supplies	4000-4999	1,864,339.93	1.57%	1,893,610.07	1.82%	1,928,073.77
5. Services and Other Operating Expenditures	5000-5999	3,079,860.93	1.57%	3,128,214.75	1.82%	3,185,148.25
6. Capital Outlay	6000-6999	136,500.00	1.57%	138,643.05	1.82%	141,166.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	721,800.88	-0.26%	719,952.31	-1.67%	707,948.19
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(437,051.12)	0.00%	(437,051.12)	0.00%	(437,051.12)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	400.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,295,421.30	10.60%	46,778,339.06	1.49%	47,475,707.91
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,494,270.74		1,199,490.58		594,670.71
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,341,179.18		15,835,449.92		17,034,940.50
2. Ending Fund Balance (Sum lines C and D1)		15,835,449.92		17,034,940.50		17,629,611.21
3. Components of Ending Fund Balance (Form 011)						
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	15,720,852.00		16,920,342.58		17,515,013.29
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,835,449.92		17,034,940.50		17,629,611.21

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,720,852.00		16,920,342.58		17,515,013.29
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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 (Sum lines E1a thru E2c)						
		15,727,482.01		16,920,342.58		17,515,013.29
F. ASSUMPTIONS						
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.						
B2d. - RE's 3210,3212 & 3220 for Certificated and RE's 3210 & 3220 for Classified are based on one-time CV-19 funding and will have to be moved back from Restricted to Unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,204,395.55	-61.62%	3,916,756.55	0.00%	3,916,756.55
3. Other State Revenues	8300-8599	5,055,423.97	-4.65%	4,820,174.89	1.28%	4,881,873.13
4. Other Local Revenues	8600-8799	1,561,484.98	0.00%	1,561,484.98	0.00%	1,561,484.98
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	3,648,586.80	13.74%	4,150,000.00	13.25%	4,700,000.00
6. Total (Sum lines A1 thru A5c)		20,469,891.30	-29.42%	14,448,416.42	4.23%	15,060,114.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,314,746.52		2,987,623.28
b. Step & Column Adjustment				29,996.02		30,397.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,357,119.26)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,314,746.52	-30.76%	2,987,623.28	1.02%	3,018,021.25
2. Classified Salaries						
a. Base Salaries				2,527,113.88		1,700,286.36
b. Step & Column Adjustment				19,427.67		19,654.98
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(846,255.19)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,527,113.88	-32.72%	1,700,286.36	1.16%	1,719,941.34
3. Employee Benefits	3000-3999	5,072,151.74	-9.53%	4,588,609.45	1.79%	4,670,544.16
4. Books and Supplies	4000-4999	4,699,276.10	-24.36%	3,554,754.06	1.82%	3,619,450.59
5. Services and Other Operating Expenditures	5000-5999	2,451,855.77	-48.84%	1,254,334.16	1.82%	1,277,163.05
6. Capital Outlay	6000-6999	691,050.15	-41.76%	402,467.21	1.82%	409,792.12
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	337,723.00	0.00%	337,723.00	0.00%	337,723.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,093,917.16	-26.22%	14,825,797.52	1.53%	15,052,635.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		375,974.14		(377,381.10)		7,479.15
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		65,654.18		441,628.32		64,247.22
2. Ending Fund Balance (Sum lines C and D1)		441,628.32		64,247.22		71,726.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	441,628.36		64,247.22		71,726.37
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.04)		0.00		0.00
f. Total Components of Ending Fund Balance		441,628.32		64,247.22		71,726.37
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
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.

B2d. - RE's 3210, 3212 & 3220 for Certificated and RE's 3210 & 3220 for Classified are based on one-time CV-19 funding and will be moved back from Restricted to the Unrestricted.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	49,214,953.00	3.68%	51,023,768.00	1.33%	51,702,825.00
2. Federal Revenues	8100-8299	10,412,638.92	-62.38%	3,916,756.55	0.00%	3,916,756.55
3. Other State Revenues	8300-8599	5,848,931.97	-3.50%	5,644,153.60	1.28%	5,716,398.76
4. Other Local Revenues	8600-8799	1,783,059.45	0.48%	1,791,567.91	0.16%	1,794,512.97
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%	50,000.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		67,259,583.34	-7.19%	62,426,246.06	1.13%	63,130,493.28
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,747,411.50		26,082,790.63
b. Step & Column Adjustment				335,379.13		339,873.21
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	25,747,411.50	1.30%	26,082,790.63	1.30%	26,422,663.84
2. Classified Salaries						
a. Base Salaries				8,704,094.21		8,805,693.74
b. Step & Column Adjustment				101,599.53		102,788.25
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	8,704,094.21	1.17%	8,805,693.74	1.17%	8,908,481.99
3. Employee Benefits	3000-3999	14,292,477.11	6.51%	15,223,004.72	2.00%	15,527,783.39
4. Books and Supplies	4000-4999	6,563,616.03	-16.99%	5,448,364.13	1.82%	5,547,524.36
5. Services and Other Operating Expenditures	5000-5999	5,531,716.70	-20.77%	4,382,548.91	1.82%	4,462,311.30
6. Capital Outlay	6000-6999	827,550.15	-34.61%	541,110.26	1.82%	550,958.47
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	721,800.88	-0.26%	719,952.31	-1.67%	707,948.19
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,328.12)	0.00%	(99,328.12)	0.00%	(99,328.12)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	400.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,389,338.46	-1.26%	61,604,136.58	1.50%	62,528,343.42
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		4,870,244.88		822,109.48		602,149.86
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,406,833.36		16,277,078.24		17,099,187.72
2. Ending Fund Balance (Sum lines C and D1)		16,277,078.24		17,099,187.72		17,701,337.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	114,597.92		114,597.92		114,597.92
b. Restricted	9740	441,628.36		64,247.22		71,726.37
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	15,720,852.00		16,920,342.58		17,515,013.29
2. Unassigned/Unappropriated	9790	(0.04)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,277,078.24		17,099,187.72		17,701,337.58

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,720,852.00		16,920,342.58		17,515,013.29
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.04)		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 E1 thru E2c)		15,727,481.97		16,920,342.58		17,515,013.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.21%		27.47%		28.01%
F. RECOMMENDED RESERVES						
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):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, 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)		62,389,338.46		61,604,136.58		62,528,343.42
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)		62,389,338.46		61,604,136.58		62,528,343.42
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,871,680.15		1,848,124.10		1,875,850.30
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,871,680.15		1,848,124.10		1,875,850.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SSC School District and Charter School Financial Projection Dashboard 2021–22 Governor’s Budget

This version of School Services of California Inc.’s (SSC) Financial Projection Dashboard is based on the 2021–22 Governor’s Budget proposal. 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) Estimated Statutory COLA	2.31%	1.50% ¹	2.98%	3.05%	N/A
DOF Estimated Funded COLA	0.00%	3.84% ²	2.98%	3.05%	N/A
SSC Estimated Statutory COLA ³	0.00%	3.84%	1.28%	1.61%	1.90%

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
Compounded COLA at 3.84%	\$296	\$300	\$309	\$358
2021–22 Base Grants	\$7,998	\$8,118	\$8,359	\$9,687
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$832	–	–	\$252
2021–22 Adjusted Base Grants ⁴	\$8,830	\$8,118	\$8,359	\$9,939

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		1.44%	1.57%	1.82%	2.12%	2.40%
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	\$32.66	\$33.08	\$33.61	\$34.25
	Grades 9–12 per ADA	\$61.94	\$62.87	\$63.67	\$64.70	\$65.93
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.11	\$17.33	\$17.61	\$17.94
	Grades 9–12 per ADA	\$46.87	\$47.57	\$48.18	\$48.96	\$49.89
Interest Rate for Ten-Year Treasuries		0.98%	1.48%	1.65%	1.90%	2.10%
CalSTRS Employer Rate ⁵		16.15%	15.92%	18.00%	18.00%	18.00%
CalPERS Employer Rate ⁵		20.70%	23.00%	26.30%	27.30%	27.80%

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

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

²Amount represents the 2020–21 unfunded statutory COLA of 2.31% compounded with the 2021–22 estimated statutory COLA of 1.50%.

³Estimated Statutory COLAs in 2022-23 and beyond are estimated using an independent economist and represent an alternative more closely aligned with the changes in consumer price index.

⁴Additional 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.

⁵California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates in 2020–21 and 2021–22 were bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

Special Ed
Maintenance of Effort

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,972,238.15		1,972,238.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	791,862.03		791,862.03
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,247,015.76		1,247,015.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	113,000.00		113,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	59,000.00		59,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,183,115.94	0.00	4,183,115.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	201,289.51		201,289.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	201,289.51	0.00	201,289.51
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	4,384,405.45	0.00	4,384,405.45
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,814,671.08		1,814,671.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	145,218.05		145,218.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	997,448.58		997,448.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	66,000.00		66,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,000.00		17,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,040,337.71	0.00	3,040,337.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	141,306.23		141,306.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	141,306.23	0.00	141,306.23
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,181,643.94	0.00	3,181,643.94
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								564,373.48
									3,746,017.42

Central Union High Imperial County
Second Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	145,218.05		145,218.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	71,413.61		71,413.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	59,000.00		59,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	287,631.66	0.00	287,631.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	287,631.66	0.00	287,631.66
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								564,373.48
	TOTAL COSTS								1,361,430.22
									2,213,435.36

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,880,806.40		1,880,806.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	799,021.29		799,021.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,127,579.01		1,127,579.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	79,538.18		79,538.18
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,659.62		7,659.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,894,604.50	0.00	3,894,604.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	184,708.17		184,708.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	675,145.76								675,145.76
	Total Indirect Costs	675,145.76								675,145.76
TOTAL COSTS										
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	529,904.80		529,904.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	616,115.48		616,115.48
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	414,722.69		414,722.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	31,591.83		31,591.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,260.29		3,260.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,595,595.09	0.00	1,595,595.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	61,616.98		61,616.98
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	61,616.98	0.00	61,616.98
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,657,212.07	0.00	1,657,212.07
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
TOTAL COSTS										
										323,770.82
										1,333,441.25

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,350,901.60		1,350,901.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	182,905.81		182,905.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	712,856.32		712,856.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	47,946.35		47,946.35
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,399.33		4,399.33
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,299,009.41	0.00	2,299,009.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	123,091.19		123,091.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	675,145.76	0.00	0.00	0.00	0.00	0.00	0.00		675,145.76
	Total Indirect Costs	675,145.76	0.00	0.00	0.00	0.00	0.00	123,091.19	0.00	123,091.19
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	2,422,100.60	0.00	2,422,100.60
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									323,770.82
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	182,905.81		182,905.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	81,161.28		81,161.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	40,225.75		40,225.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,225.33		4,225.33
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	308,518.17	0.00	308,518.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	308,518.17	0.00	308,518.17
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									323,770.82
	TOTAL COSTS									754,924.82
										1,387,213.81

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)
SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,384,405.45		
b. Less: Expenditures paid from federal sources	638,388.03		
c. Expenditures paid from state and local sources	3,746,017.42	3,851,130.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,851,130.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,746,017.42	3,851,130.72	(105,113.30)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2020-21	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	4,384,405.45		
b. Less: Expenditures paid from federal sources	638,388.03		
c. Expenditures paid from state and local sources	3,746,017.42	3,851,130.72	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,851,130.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,746,017.42	3,851,130.72	
d. Special education unduplicated pupil count	395.00	329.00	
e. Per capita state and local expenditures (A2c/A2d)	9,483.59	11,705.56	(2,221.97)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,213,435.36	1,769,518.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,769,518.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,213,435.36	1,769,518.57	443,916.79

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2020-21	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,213,435.36	1,769,518.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,769,518.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,213,435.36	1,769,518.57	
b. Special education unduplicated pupil count	395	329	
c. Per capita local expenditures (B2a/B2b)	5,603.63	5,378.48	225.15

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Arnold Preciado
Contact Name

760-336-4500
Telephone Number

Assistant Superintendent Business & Support Services
Title

arnold@cuhd.net
Email Address

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

* Attach an additional sheet with explanations of any amounts in the Adjustments column.