



COLUSA UNIFIED SCHOOL DISTRICT

45-DAY REVISION BUDGET

FISCAL YEAR
2020.2021

COLUSA UNIFIED SCHOOL DISTRICT

45-DAY REVISION BUDGET ASSUMPTIONS 2020.2021 WITH NARRATIVE SUMMARY

The Colusa Unified School District (CUSD) budget is developed using a zero-based budget model approach. In addition, a portion of the budget is developed to compliment the Local Control and Accountability Plan, which identifies how the District will support the most at risk students that it serves.

INTRODUCTION

The Board of Education (BOE) adopted their budget for the 2020.2021 fiscal year at their meeting on June 22, 2020. At the time the budget was adopted with a positive certification, the May Revise was the basis for overall budget development for fiscal year 2020.2021. In the May Revise, revenue under the Local Control Funding Formula (LCFF) decreased in fiscal 2020.2021 by 7.92%. The Unrestricted General Fund, Fund 01 deficit spends in the amount of \$832,071. As negotiations of the State Budget took place, counter proposals that were more favorable to public education were vetted. There was hope that the enacted State Budget will provide more funding then proposed in the May Revise and a revised budget, the 45-Day Revise, would be submitted to the Board of Education.

2020-2021 ADOPTED BUDGET

On June 29, 2020 the Governor signed several bills to enact the education budget. Revenue reductions proposed at the May Revision were shifted to cash deferrals across fiscal years. In his signing message, the Governor stated, “this bill protects school funding from uncertainties caused by COVID-19, including for schools that offer distance learning to accommodate public health and safety conditions.”

The budget and trailer bills include several programs that will protect education, including legislation discouraging classified layoffs and prohibiting the layoffs of certain certificated and classified employees for one year. Additional provisions create an Average Daily Attendance (ADA) hold harmless and new requirements for distance learning. Learning loss mitigation grants and federal funds continue to be a major support as schools look to return to in-person instruction. Employer pension rates are reduced for two years by redirecting the long-term unfunded pension liability buy-down.

45-DAY REVISE

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

The primary changes(s) from the May Revision is the restoration of the LCFF revenues and the increase in cash deferrals. The major changes are as follows:

- ✓ Restores 7.92% reduction to the LCFF base grant amount (sets cost of living allowance (COLA) at 0.00%, instead of using -10% proration factor after statutory COLA)
- ✓ Restores categorical program reductions
- ✓ Adds \$1 billion to learning loss mitigation and changes formulas
- ✓ Adjusts Special Education formula and sets the base rate at \$625 per ADA

- ✓ Expands deferrals of 2020.2021 apportionments to \$11 billion.
- ✓ Eliminates triggers in revenue reductions.
- ✓ Adds triggers to reduce \$11 billion of deferrals if federal legislation to provide additional federal funds to the state is not enacted by September 1.

SCHOOL FINANCE, INSTRUCTION & ACCOUNTABILITY FOR 2020.21 SCHOOL YEAR

The trailer bill includes new Education Code establishing school finance, instruction and accountability for the 2020.2021 school year. Local Education Agencies (LEAs) will receive funding in 2020.2021 based on 2019.2020 ADA and must meet requirements for instructional minutes (revised minimum) and days, offer in-person instruction to the greatest extent possible and offer LEA wide or school wide distance learning per order or guidance from public health officer or for students who are medically fragile or who would be at risk by in-person instruction. Regular attendance collection is still required. The statute contains language outlining distance learning criteria including daily live interaction with certificated employees and peers for purposes of instruction, progress monitoring and maintaining school connectedness. If daily live interaction is not feasible as part of regular instruction, the LEA shall develop, with parent and stakeholder input, an alternative plan for frequent live interaction. Additional requirements include documenting daily participation and ensuring a weekly engagement record is completed for each pupil. Requirements of these provisions will be part of the 2020.2021 audit guide.

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the state’s commitment to ensuring all LEAs are funded at no less than they received in 2012.2013 and that it was expected to take eight years to fully fund the LCFF. This is simple in concept but complex in application.

The adopted State budget suspends the statutory COLA of 2.31% on the LCFF and removes the 10% proration factor proposed in the Governor’s May Revision to hold all LEAs harmless at 2019.2020 funding levels. This change is made possible in part by increasing deferrals of the principal apportionment to \$11 billion to be paid in the 2021-2022 fiscal year. Up to \$5.7 billion of the deferral will be eliminated if federal legislation to provide an additional \$14 billion in federal relief to the state is enacted by September 2020. If a lesser amount is received, the deferral will be reduced in a proportional amount as determined by the Director of Finance.

While this change is extremely good news for all LEAs, the core revenue and economic outlook assumptions remain unchanged. Moreover, representatives of the Legislative Analyst’s Office (LAO) generally agreed with the administration’s core assumption that COVID-19 is a multiyear problem that may result in further deterioration of the state’s fiscal condition in 2021-2022.

The following charts are a result from the LCFF Calculator 2020.2021 45-Day Revision funding model. The three charts provide data for the variables of target funding, entitlement funding, and minimum proportional percentage. Chart #1 shows the target calculation of the LCFF including

the Grade Span Adjustment and Supplemental and Concentration grant funding targets.

Colusa Unified (61598) - 2020.2021 45-Day Revision					08.17.2020	v21.2
LOCAL CONTROL FUNDING FORMULA						2020-21
CALCULATE LCFF TARGET						
	<u>COLA & Augmentation</u>		<u>Base Grant Proration</u>	<u>Unduplicated Pupil Percentage</u>		
Unduplicated as % of Enroll	0.000%		0.00%	72.98%	72.98%	2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	434.94	7,702	801	1,241	764	4,570,575
Grades 4-6	337.83	7,818		1,141	703	3,264,098
Grades 7-8	245.14	8,050		1,175	724	2,438,818
Grades 9-12	453.88	9,329	243	1,397	861	5,369,242
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,471.79	12,198,687	458,679	1,847,469	1,137,898	15,642,733
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						15,760,775
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>						TRUE

Chart #1 – LCFF Target

In Chart #2, the LCFF Entitlement Calculation, shows a decrease in funding of \$31,010, or a 0.20% decrease. The decrease is a result of the rolling 3-year unduplicated percentage dropping from 73.33% to 72.98%.

CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2020-21
LOCAL CONTROL FUNDING FORMULA TARGET			15,760,775
LOCAL CONTROL FUNDING FORMULA FLOOR			15,215,313
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>			-
Current Year Gap Funding		100.00%	-
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			15,760,775
LCFF Phase-In Entitlement			15,760,775
CHANGE OVER PRIOR YEAR		-0.20%	(31,010)
LCFF Entitlement PER ADA			10,709
PER ADA CHANGE OVER PRIOR YEAR		-0.20%	(21)
BASIC AID STATUS (school districts only)			<i>Non-Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES			
		<u>Increase</u>	<u>2020-21</u>
State Aid	-0.26%	(31,010)	11,921,889
Property Taxes net of in-lieu	0.00%	-	3,838,886
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	-0.20%	(31,010)	15,760,775

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two future years. Note that the funding levels include prior year funding for the Economic Impact Aide program and other funding spent on the targeted populations. As such, the proportionality increase is based on the difference. For fiscal 2020.2021, the MPP amount is \$2,985,367 or 23.59%.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,985,367	\$ 2,988,025	\$ 2,988,025
Current year Percentage to Increase or Improve Services	23.59%	23.61%	23.61%

Chart #3 – Minimum Proportionality Percentage (MPP)

RESTRICTED REVENUE ASSUMPTIONS

Special Education For the 2020.2021 fiscal year, the adopted State budget includes a new Special Education base funding formula that utilizes each individual LEA’s ADA, including districts, charters and COEs; calculates allocations to SELPAs based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an additional, ongoing \$545 million for distribution through the new formula, comprised of \$152.6 million in AB 602 funding and redirecting \$392.7 million of the \$492.7 million in Special Education early intervention grant funding, both of which were provided in 2019.2020. The remaining \$100 million is allocated to increase funding for low incidence disabilities in 2020.2021. This increased, ongoing allocation to the new base funding formula results in a 2020.2021 base rate of \$625 per ADA.

All other existing AB 602 Special Education categorical funding sources remain unchanged and frozen at 2019.2020 funding levels until a new funding formula is adopted in a future fiscal year. \$500,000 in one-time Individuals with Disabilities Education Act (IDEA) funding is allocated for a study of the current SELPA governance and accountability structure and \$350,000 in IDEA funds is provided to develop a standardized Individualized Education Program (IEP) template and addendum for distance learning.

Federal Revenues: Learning Loss Mitigation Funds Compared to the May Revision, nearly \$1 billion in additional one-time state general fund monies and federal dollars under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act will be distributed to LEAs. More LEAs will receive these monies than the governor proposed in the May Revision. The funds will be allocated to LEAs as follows:

- \$1.5 billion for students with disabilities (SWD) to be distributed to LEAs based on their 2019-20 Fall 1 Census enrollment of SWDs ages 3 to 22. \$355 million is from the Federal Trust Fund (Governor’s Emergency Education Relief [GEER] Fund) and \$1.14 billion is from the Coronavirus Relief Fund (CRF). Separate resource codes will be established based on the source of funds.
- \$2.86 billion from the CRF to be allocated to LEAs based on their proportion of supplemental and concentration grant funding using the 2019-20 P-2 principal apportionment certification.
- \$980 million to be allocated to LEAs based on the LCFF as of the 2019-20 P-2 principal apportionment certification. \$540 million is from the state general fund and \$440 million

comes from the CRF. Separate resource codes will be established based on the source of funds.

The following table shows the estimated amounts for Colusa Unified per each of the above programs. Note: Federal Trust Fund (GEER) resources shall be used from March 13, 2020 to September 30, 2021, and all other funds shall be used from March 1, 2020 to December 30, 2020.

<u>Bill #</u>	<u>SACS RE</u>	<u>Entitlement</u>	<u>Spending Timeline</u>
SB117	7388	\$ 25,585.00	Open
CARES	3210	\$ 177,355.00	ESSER (F) 3.13.2020 thru 08.30.2022
SB98(a)	3215	\$ 88,782.00	GEER (F) 03.13.2020 thru 08.30.2021
SB98(a)	3220	\$ 286,114.00	CRF (F) 03.01.2020 thru 12.30.2020
SB98(b)	3220	\$ 877,155.00	CRF (F) 03.01.2020 thru 12.30.2020
SB98(c)	7420	\$ 133,896.00	Prop98 (55%) (S) 03.01.2020 thru 12.30.2020
SB98(c)	3220	\$ 109,077.00	CRF (45%) (F) 03.01.2020 thru 12.30.2020
		<u>\$ 1,697,964.00</u>	

Funds can be spent in four general categories: student learning supports; general measures that extend instructional time for students; providing additional core academic support for students who need it; and providing integrated services that support teaching and learning such as student and staff technology needs, mental health services, staff professional development, and student nutrition.

LEAs must certify that funding will be used in full compliance with federal law, and shall adopt, on or before September 30, 2020, at a regular board meeting, a learning continuity and attendance plan (LCAP2). Funds can be expended before the plan is adopted.

Elementary and Secondary School Emergency Relief (ESSER) California received \$1.6 billion in CARES Act Elementary and Secondary School Emergency Relief (ESSER) funds. Nearly \$1.5 billion of these monies will be distributed during the 2020.2021 fiscal year based on the LEA’s share of fiscal year 2019-20 Title I, Part A funds, after they complete a simple application process. CUSD estimated funding for ESSER is noted in the table above.

Categorical Programs The budget rejects the May Revision cuts to existing Prop. 98 funded categorical programs. All the programs, including CTE Incentive Grants, Strong Workforce, ASES, and Adult Education will continue to be funded at their existing statutory levels. The one exception is that the May Revision’s \$3.5 million cut to the Exploratorium was approved.

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

Local Control Accountability Plan The adopted State budget replaces the May Revision proposal for LEAs to adopt a 2020.2021 LCAP and Annual Update in December 2020 with a new one-year requirement for LEAs to adopt a *Learning Continuity and Attendance Plan* (LCAP2) by September 30, 2020. The bill requires California Department of Education (CDE), in consultation with the Executive Director of the State Board of Education, to develop a template plan on or before August 1, 2020.

Education Code Section 43509 enumerates engagement requirements for development of the new plan, as well as specific and extensive requirements for the plan's contents. LEAs will be required to address all of the following:

- How COVID-19 impacts students and staff in the areas of health and safety, measuring student participation and academic progress through synchronous instruction, measuring the time value of student work, and the metrics to be used to measure learning loss
- How LEAs will address learning loss from COVID-19 in the 2019.2020 and 2020.2021 school years
- How LEAs will conduct outreach to students and parents/guardians when students are not engaging or are absent
- Types of additional supports to address the learning loss of, and accelerate learning progress for, English learners, foster youth, homeless students, and low-income students
- Types of professional development support and resources for educators
- How LEAs will provide student meals for in-person instruction and distance learning for the school year
- How LEAs will align state and federal funding, including supplemental and concentration grants to align with student needs. The template will require the listing of planned actions and expenditures to carry out these plans, and a demonstration of how the LEA is meeting the requirement to provide increased or improved services under LCFF.

The plan must be presented at a public hearing of the governing board at least one day before a separate governing board meeting where the plan will be adopted.

District plans must be submitted to the county superintendent within five days of adoption. The county superintendent may submit comments and recommendations to the district, but the plan is not subject to county office approval.

LEAs will still be required to adopt a 2020.2021 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The procedures necessary for adoption of the Budget Overview for Parents may require cleanup legislation, since under current law (EC 52064.1) the Budget Overview adoption is inseparable from the LCAP.

Unrestricted and Restricted Expenditure Increases Unrestricted expenditures increased by \$168,342 in the May Revision Budget. Increase were in Service and Operating Expenditures and Capital Outlay. The increase represents travel and conference and vehicle purchases that were not included in the Adopted Budget.

Restricted expenditures increased \$1,541,810 to match revenues and assume expenditures will occur in salaries and benefits, books and supplies, and Service and Operating Expenses.

Retirement Systems The 2020.2021 adopted State budget continues to include a budget allocation to buy down the LEA employer contribution rates for CalSTRS and CalPERS in 2020.2021 and 2021.2022. The amounts are not final as they require the Governor to sign Assembly Bill 84.

It is currently estimated that the amounts allocated will set the CalSTRS employer contribution rate at 16.15% in 2020.2021 and 15.92% in 2021.2022.

It is currently estimated that the amounts allocated will set the CalPERS Schools Pool employer contribution rate at 20.70% in 2020.2021 and 22.84% 2021.2022.

It is anticipated at this time that the rates in 2022.2023 will be the rates published prior to the budget agreement: 18.40% for CalSTRS and 25.90% for CalPERS.

Cash Flow / Deferrals The adopted State budget includes a significant amount (\$11 billion) of principal apportionment cash deferrals from 2020-2021 to 2021-2022:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

If sufficient federal funds are provided to the state for the 2020-2021 fiscal year that may be used to offset the deferral amounts, the Director of Finance shall reduce the deferral amounts starting with the deferrals occurring earliest in the fiscal year. We should know the status of federal funds provided to the state by September 2021.

For cash flow projection and appropriate Tax and Revenue Anticipation Note (TRAN) sizing purposes, the District plans on the full principal apportionment to be deferred in the listed months. It is possible that a partial principal apportionment could be paid if federal funds are received, but there are many uncertainties and the partial amounts are unknown. For fiscal solvency and adequate cash flow to meet payroll and other obligations, the District plans on not receiving principal apportionment in the deferral months.

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multiyear projections, Districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a multi-year projection (MYP).

The COVID-19 pandemic has added an unplanned variable to the MYP process. One-time resource swings skew historical data, but require us to focus on using one-time resources on one-time expenditures. The current MYP is based on the data provided in the Adopted State Budget and takes a very conservative approach in assuming that year-over-year funding for the LCFF will be flat. For the District, estimated increases in 2021.22 and 2022.23 are \$2,658K and \$0K respectively as shown below in Chart #5 – 2020.2021 45-Day Revision Budget MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT			
		2021-22	2022-23
LOCAL CONTROL FUNDING FORMULA TARGET		15,763,433	15,763,433
LOCAL CONTROL FUNDING FORMULA FLOOR		15,215,313	15,215,313
LCFF Need (LCFF Target less LCFF Floor, if positive)		-	-
Current Year Gap Funding	100.00%	-	100.00%
ECONOMIC RECOVERY PAYMENT		-	-
Miscellaneous Adjustments		-	-
LCFF Entitlement before Minimum State Aid provision		15,763,433	15,763,433
LCFF Phase-In Entitlement before COE transfer, Choice & Charter		15,763,433	15,763,433
CHANGE OVER PRIOR YEAR	0.02%	2,658	0.00%

CHART #5 – 2020.2021 445-DAY REVISION BUDGET MYP LCFF ENTITLEMENT CALCULATION

The LCFF planning factors for the multiyear projection assume the application of zero COLA in 2021-2022 and 2022-2023. The District should continue to develop multiple multiyear projection

scenarios to be prepared for the considerable downside risks that exist in 2021-22 and 2022-23. Because the 2020-21 education budget includes \$11 billion in deferrals (an increase of \$9.1 billion compared to 2019-20), and because this increase in deferrals (equivalent to approximately 14% of all LCFF funding in 2020-21) represents the shortfall in state funding available in 2020-21 to fund education at current levels, districts should seriously consider the distinct possibility that increased deferrals, reduced LCFF funding or both may occur in 2021-22 and 2022-23.

For purposes of adoption of the 2020.21 budget, the MYP follows the funding model and maintains a positive certification for the development of the fiscal 2021.22 and 2022.23 budgets respectfully. In the past budget cycle, the MYP would assume a *best*-case scenario. As noted above, the MYP has been calculated to illustrate more of a “middle of the road” so that risk(s) can be highlighted. The MYP is shown on the chart below: Chart #6 – 2020.2021 45-Day Revision Budget MYP.

	<u>2020/2021</u>		<u>2021/2022</u>		<u>2022/2023</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$16,161,120	\$ 3,171,987	\$16,170,863	\$1,506,324	\$16,180,408	\$1,544,275
Total Expenditures / Uses / Sources	15,900,210	3,171,987	16,159,257	1,502,699	16,423,488	1,516,002
Net Increase/Decrease	\$ 260,910	\$ -	\$ 11,606	\$ 3,625	\$ (243,080)	\$ 28,273
Beginning Fund Balance	2,538,708	129,611	2,799,618	129,611	2,811,225	133,237
Ending Fund Balance	<u>\$ 2,799,618</u>	<u>\$ 129,611</u>	<u>\$ 2,811,225</u>	<u>\$ 133,237</u>	<u>\$ 2,568,145</u>	<u>\$ 161,509</u>

Est. Funded Increase @ 0.00% *Est. Funded Increase @ 0.00%*

CHART #6 – 2019.2020 BUDGET MYP

GENERAL FUND CONCLUSION

For the first time in several years, the District's fiscal position is precarious at best. The COVID-19 pandemic has created a level of uncertainty for not only the budget year, but future years as well. It has been said that the timing of the next recession is not ‘if’ but ‘when.’ The “when” appears to be now and the depth of the recession could be significant. All are hopeful that the recovery will be relatively quick; but as we currently do not have a firm grasp on the magnitude of the current recession a recovery appears to be a long-term event.

The District’s fiscal position at the 45-Day Budget Revision is significantly better than at the time of the District’s Adopted Budget which projects deficit spending in the unrestricted general fund in excess of \$800K. However, the challenges have shifted from short-term to long-term. In the short-term, the challenge has moved from budget solvency to managing cash reserves. The District will most likely have to “borrow” funds to maintain payroll before the end of the fiscal year. Long-term, the cuts original proposed for the current year have been pushed in future cycles.

As the pendulum swings back and forth, the District must not only plan on how to get kids back into the classroom, but also continue to be prudent in the deployment of its Strategic Plan and the Local Control Accountability Plan. The District must be thoughtful in its actions and it must recognize the impact of the economic shutdown and plan to mitigate a future reduction in funding.

END –45-DAY REVISION BUDGET ASSUMPTIONS – CUSD – 2020.2021

GENERAL FUND

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,769,226.00	0.00	15,769,226.00	15,760,775.00	0.00	15,760,775.00	-0.1%
2) Federal Revenue		8100-8299	61,575.00	335,962.00	397,537.00	0.00	1,850,408.00	1,850,408.00	365.5%
3) Other State Revenue		8300-8599	427,912.00	1,427,237.00	1,855,149.00	285,696.00	1,291,579.00	1,577,275.00	-15.0%
4) Other Local Revenue		8600-8799	159,820.00	29,875.00	189,695.00	114,649.00	30,000.00	144,649.00	-23.7%
5) TOTAL, REVENUES			16,418,533.00	1,793,074.00	18,211,607.00	16,161,120.00	3,171,987.00	19,333,107.00	6.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,808,108.00	125,949.00	6,934,057.00	7,145,590.00	250,899.00	7,396,489.00	6.7%
2) Classified Salaries		2000-2999	1,901,375.00	526,807.00	2,428,182.00	2,038,102.00	560,202.00	2,598,304.00	7.0%
3) Employee Benefits		3000-3999	3,254,250.00	892,087.00	4,146,337.00	3,237,606.00	925,735.00	4,163,341.00	0.4%
4) Books and Supplies		4000-4999	780,543.00	345,327.00	1,125,870.00	375,005.00	853,452.00	1,228,457.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	1,357,013.00	88,456.00	1,445,469.00	1,166,257.00	790,057.00	1,956,314.00	35.3%
6) Capital Outlay		6000-6999	163,000.00	252,076.00	415,076.00	118,104.00	276,188.00	394,292.00	-5.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,000.00	1,354,290.00	1,374,290.00	0.00	1,354,000.00	1,354,000.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(148,067.00)	109,067.00	(39,000.00)	(108,433.00)	69,433.00	(39,000.00)	0.0%
9) TOTAL, EXPENDITURES			14,136,222.00	3,694,059.00	17,830,281.00	13,972,231.00	5,079,966.00	19,052,197.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,282,311.00	(1,900,985.00)	381,326.00	2,188,889.00	(1,907,979.00)	280,910.00	-26.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,900,985.00)	1,900,985.00	0.00	(1,907,979.00)	1,907,979.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,920,985.00)	1,900,985.00	(20,000.00)	(1,927,979.00)	1,907,979.00	(20,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			361,326.00	0.00	361,326.00	260,910.00	0.00	260,910.00	-27.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	2,177,383.00	129,611.00	2,306,994.00	2,538,709.00	129,611.00	2,668,320.00	15.7%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			2,177,383.00	129,611.00	2,306,994.00	2,538,709.00	129,611.00	2,668,320.00	15.7%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			2,177,383.00	129,611.00	2,306,994.00	2,538,709.00	129,611.00	2,668,320.00	15.7%
2) Ending Balance, June 30 (E + F1e)									
			2,538,709.00	129,611.00	2,668,320.00	2,799,619.00	129,611.00	2,929,230.00	9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	30,350.00	0.00	30,350.00	0.00	0.00	0.00	-100.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	129,611.00	129,611.00	0.00	129,611.00	129,611.00	0.0%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									
		9790	2,508,359.00	0.00	2,508,359.00	2,799,619.00	0.00	2,799,619.00	11.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,565,136.60	(1,593,949.16)	1,971,187.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	30,350.00	0.00	30,350.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,282,384.18	(45,530.11)	1,236,854.07				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,877,870.78	(1,639,479.27)	3,238,391.51				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	145,450.50	61,444.50	206,895.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			145,450.50	61,444.50	206,895.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			4,732,420.28	(1,700,923.77)	3,031,496.51				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	9,524,147.00	0.00	9,524,147.00	10,590,907.00	0.00	10,590,907.00	11.2%
Education Protection Account State Aid - Current Year		8012	2,381,036.00	0.00	2,381,036.00	1,330,982.00	0.00	1,330,982.00	-44.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	17,204.00	0.00	17,204.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,482,146.00	0.00	3,482,146.00	3,360,691.00	0.00	3,360,691.00	-3.5%
Unsecured Roll Taxes		8042	334,605.00	0.00	334,605.00	365,361.00	0.00	365,361.00	9.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	9,075.00	0.00	9,075.00	New
Supplemental Taxes		8044	55,072.00	0.00	55,072.00	84,931.00	0.00	84,931.00	54.2%
Education Revenue Augmentation Fund (ERAF)		8045	(30,225.00)	0.00	(30,225.00)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	22,445.00	0.00	22,445.00	1,624.00	0.00	1,624.00	-92.8%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,769,226.00	0.00	15,769,226.00	15,760,775.00	0.00	15,760,775.00	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,769,226.00	0.00	15,769,226.00	15,760,775.00	0.00	15,760,775.00	-0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		212,059.00	212,059.00		212,000.00	212,000.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		34,052.00	34,052.00		34,000.00	34,000.00	-0.2%
Title III, Part A, Immigrant Student Program	4201	8290		2,675.00	2,675.00		2,675.00	2,675.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		47,257.00	47,257.00		47,250.00	47,250.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		31,075.00	31,075.00		16,000.00	16,000.00	-48.5%
Career and Technical Education	3500-3599	8290		8,844.00	8,844.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	61,575.00	0.00	61,575.00	0.00	1,538,483.00	1,538,483.00	2398.6%
TOTAL, FEDERAL REVENUE			61,575.00	335,962.00	397,537.00	0.00	1,850,408.00	1,850,408.00	365.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	59,266.00	0.00	59,266.00	60,786.00	0.00	60,786.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	215,477.00	75,631.00	291,108.00	224,910.00	79,380.00	304,290.00	4.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		296,169.00	296,169.00		251,744.00	251,744.00	-15.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		344,837.00	344,837.00		70,814.00	70,814.00	-79.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	153,169.00	710,600.00	863,769.00	0.00	889,641.00	889,641.00	3.0%
TOTAL, OTHER STATE REVENUE			427,912.00	1,427,237.00	1,855,149.00	285,696.00	1,291,579.00	1,577,275.00	-15.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	9,875.00	9,875.00	0.00	10,000.00	10,000.00	1.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	129,820.00	20,000.00	149,820.00	114,649.00	20,000.00	134,649.00	-10.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			159,820.00	29,875.00	189,695.00	114,649.00	30,000.00	144,649.00	-23.7%
TOTAL, REVENUES			16,418,533.00	1,793,074.00	18,211,607.00	16,161,120.00	3,171,987.00	19,333,107.00	6.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,847,507.00	125,949.00	5,973,456.00	6,045,245.00	215,899.00	6,261,144.00	4.8%
Certificated Pupil Support Salaries		1200	243,809.00	0.00	243,809.00	301,806.00	0.00	301,806.00	23.8%
Certificated Supervisors' and Administrators' Salaries		1300	643,084.00	0.00	643,084.00	741,805.00	0.00	741,805.00	15.4%
Other Certificated Salaries		1900	73,708.00	0.00	73,708.00	56,734.00	35,000.00	91,734.00	24.5%
TOTAL, CERTIFICATED SALARIES			6,808,108.00	125,949.00	6,934,057.00	7,145,590.00	250,899.00	7,396,489.00	6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	265,836.00	271,975.00	537,811.00	282,924.00	283,760.00	566,684.00	5.4%
Classified Support Salaries		2200	742,684.00	138,133.00	880,817.00	751,200.00	143,175.00	894,375.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	220,951.00	116,699.00	337,650.00	225,964.00	123,267.00	349,231.00	3.4%
Clerical, Technical and Office Salaries		2400	536,545.00	0.00	536,545.00	627,809.00	0.00	627,809.00	17.0%
Other Classified Salaries		2900	135,359.00	0.00	135,359.00	150,205.00	10,000.00	160,205.00	18.4%
TOTAL, CLASSIFIED SALARIES			1,901,375.00	526,807.00	2,428,182.00	2,038,102.00	560,202.00	2,598,304.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,187,331.00	644,153.00	1,831,484.00	1,203,902.00	680,003.00	1,883,905.00	2.9%
PERS		3201-3202	339,684.00	94,646.00	434,330.00	411,384.00	108,978.00	520,362.00	19.8%
OASDI/Medicare/Alternative		3301-3302	221,376.00	39,853.00	261,229.00	246,486.00	43,088.00	289,574.00	10.9%
Health and Welfare Benefits		3401-3402	1,145,573.00	97,404.00	1,242,977.00	992,608.00	76,717.00	1,069,325.00	-14.0%
Unemployment Insurance		3501-3502	3,985.00	303.00	4,288.00	4,319.00	326.00	4,645.00	8.3%
Workers' Compensation		3601-3602	197,438.00	14,449.00	211,887.00	206,464.00	15,326.00	221,790.00	4.7%
OPEB, Allocated		3701-3702	137,647.00	0.00	137,647.00	150,000.00	0.00	150,000.00	9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,216.00	1,279.00	22,495.00	22,443.00	1,297.00	23,740.00	5.5%
TOTAL, EMPLOYEE BENEFITS			3,254,250.00	892,087.00	4,146,337.00	3,237,606.00	925,735.00	4,163,341.00	0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	158,712.00	75,631.00	234,343.00	0.00	18,257.00	18,257.00	-92.2%
Books and Other Reference Materials		4200	20,139.00	20,000.00	40,139.00	0.00	81,123.00	81,123.00	102.1%
Materials and Supplies		4300	444,952.00	249,696.00	694,648.00	273,177.00	754,072.00	1,027,249.00	47.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	156,740.00	0.00	156,740.00	101,828.00	0.00	101,828.00	-35.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			780,543.00	345,327.00	1,125,870.00	375,005.00	853,452.00	1,228,457.00	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78,524.00	34,923.00	113,447.00	38,650.00	24,784.00	63,434.00	-44.1%
Dues and Memberships		5300	0.00	0.00	0.00	1,800.00	0.00	1,800.00	New
Insurance		5400 - 5450	206,804.00	0.00	206,804.00	293,750.00	0.00	293,750.00	42.0%
Operations and Housekeeping Services		5500	476,500.00	0.00	476,500.00	423,350.00	0.00	423,350.00	-11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,500.00	34,100.00	135,600.00	106,545.00	31,000.00	137,545.00	1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(177,355.00)	177,355.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	434,085.00	19,433.00	453,518.00	393,417.00	556,918.00	950,335.00	109.5%
Communications		5900	59,600.00	0.00	59,600.00	86,100.00	0.00	86,100.00	44.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,357,013.00	88,456.00	1,445,469.00	1,166,257.00	790,057.00	1,956,314.00	35.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	220,000.00	220,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	163,000.00	32,076.00	195,076.00	118,104.00	276,188.00	394,292.00	102.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			163,000.00	252,076.00	415,076.00	118,104.00	276,188.00	394,292.00	-5.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,000.00	1,354,290.00	1,374,290.00	0.00	1,354,000.00	1,354,000.00	-1.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,000.00	1,354,290.00	1,374,290.00	0.00	1,354,000.00	1,354,000.00	-1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(109,067.00)	109,067.00	0.00	(69,433.00)	69,433.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(39,000.00)	0.00	(39,000.00)	(39,000.00)	0.00	(39,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(148,067.00)	109,067.00	(39,000.00)	(108,433.00)	69,433.00	(39,000.00)	0.0%
TOTAL, EXPENDITURES			14,136,222.00	3,694,059.00	17,830,281.00	13,972,231.00	5,079,966.00	19,052,197.00	6.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,900,985.00)	1,900,985.00	0.00	(1,907,979.00)	1,907,979.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,900,985.00)	1,900,985.00	0.00	(1,907,979.00)	1,907,979.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,920,985.00)	1,900,985.00	(20,000.00)	(1,927,979.00)	1,907,979.00	(20,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,769,226.00	0.00	15,769,226.00	15,760,775.00	0.00	15,760,775.00	-0.1%
2) Federal Revenue		8100-8299	61,575.00	335,962.00	397,537.00	0.00	1,850,408.00	1,850,408.00	365.5%
3) Other State Revenue		8300-8599	427,912.00	1,427,237.00	1,855,149.00	285,696.00	1,291,579.00	1,577,275.00	-15.0%
4) Other Local Revenue		8600-8799	159,820.00	29,875.00	189,695.00	114,649.00	30,000.00	144,649.00	-23.7%
5) TOTAL, REVENUES			16,418,533.00	1,793,074.00	18,211,607.00	16,161,120.00	3,171,987.00	19,333,107.00	6.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,159,491.00	1,471,682.00	10,631,173.00	8,926,819.00	3,117,369.00	12,044,188.00	13.3%
2) Instruction - Related Services	2000-2999		1,065,081.00	108,321.00	1,173,402.00	1,057,290.00	136,932.00	1,194,222.00	1.8%
3) Pupil Services	3000-3999		832,312.00	0.00	832,312.00	894,736.00	0.00	894,736.00	7.5%
4) Ancillary Services	4000-4999		216,539.00	0.00	216,539.00	204,982.00	0.00	204,982.00	-5.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,490,657.00	123,053.00	1,613,710.00	1,581,447.00	103,433.00	1,684,880.00	4.4%
8) Plant Services	8000-8999		1,352,142.00	636,713.00	1,988,855.00	1,306,957.00	368,232.00	1,675,189.00	-15.8%
9) Other Outgo	9000-9999	Except 7600-7699	20,000.00	1,354,290.00	1,374,290.00	0.00	1,354,000.00	1,354,000.00	-1.5%
10) TOTAL, EXPENDITURES			14,136,222.00	3,694,059.00	17,830,281.00	13,972,231.00	5,079,966.00	19,052,197.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,282,311.00	(1,900,985.00)	381,326.00	2,188,889.00	(1,907,979.00)	280,910.00	-26.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,900,985.00)	1,900,985.00	0.00	(1,907,979.00)	1,907,979.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,920,985.00)	1,900,985.00	(20,000.00)	(1,927,979.00)	1,907,979.00	(20,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			361,326.00	0.00	361,326.00	260,910.00	0.00	260,910.00	-27.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,177,383.00	129,611.00	2,306,994.00	2,538,709.00	129,611.00	2,668,320.00	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,177,383.00	129,611.00	2,306,994.00	2,538,709.00	129,611.00	2,668,320.00	15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,177,383.00	129,611.00	2,306,994.00	2,538,709.00	129,611.00	2,668,320.00	15.7%
2) Ending Balance, June 30 (E + F1e)			2,538,709.00	129,611.00	2,668,320.00	2,799,619.00	129,611.00	2,929,230.00	9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	129,611.00	129,611.00	0.00	129,611.00	129,611.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			2,508,359.00	0.00	2,508,359.00	2,799,619.00	0.00	2,799,619.00	11.6%

Colusa Unified
Colusa County

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

06 61598 0000000
Form 01

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
7311	Classified School Employee Professional Development Block Grant	9,336.00	9,336.00
7510	Low-Performing Students Block Grant	97,903.00	97,903.00
9010	Other Restricted Local	22,372.00	22,372.00
Total, Restricted Balance		129,611.00	129,611.00

SUPPLEMENTAL SCHEDULES

Colusa Unified (61598) - 2020.2021 45-Day Revision	08.17.2020	v21.2
LOCAL CONTROL FUNDING FORMULA	2020-21	
CALCULATE LCFF TARGET		
	<u>COLA & Augmentation</u>	<u>Base Grant Proration</u>
		<u>Unduplicated Pupil Percentage</u>
Unduplicated as % of Enrollment	0.000%	0.00%
	72.98%	72.98%
	2020-21	
	ADA	Base
	Gr Span	Supp
	Concen	TARGET
Grades TK-3	434.94	7,702
Grades 4-6	337.83	7,818
Grades 7-8	245.14	8,050
Grades 9-12	453.88	9,329
Subtract NSS	-	-
NSS Allowance	-	-
TOTAL BASE	1,471.79	12,198,687
	458,679	1,847,469
	1,137,898	15,642,733
Targeted Instructional Improvement Block Grant		72,847
Home-to-School Transportation		45,195
Small School District Bus Replacement Program		-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	15,760,775	
Funded Based on Target Formula (based on prior year P-2 certification)	TRUE	
ECONOMIC RECOVERY TARGET PAYMENT	-	
CALCULATE LCFF FLOOR		
		12-13
		20-21
		Rate
		ADA
Current year Funded ADA times Base per ADA		5,573.96
Current year Funded ADA times Other RL per ADA		47.53
Necessary Small School Allowance at 12-13 rates		1,471.79
		8,203,699
		69,954
		-
2012-13 Categoricals		1,491,489
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	\$ 3,703.09	1,471.79
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	15,215,313	
CALCULATE LCFF PHASE-IN ENTITLEMENT		
	2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET	15,760,775	
LOCAL CONTROL FUNDING FORMULA FLOOR	15,215,313	
LCFF Need (LCFF Target less LCFF Floor, if positive)	-	
Current Year Gap Funding	100.00%	-
ECONOMIC RECOVERY PAYMENT	-	
Miscellaneous Adjustments	-	
LCFF Entitlement before Minimum State Aid provision	15,760,775	
CALCULATE STATE AID		
Transition Entitlement	15,760,775	
Local Revenue (including RDA)	(3,838,886)	
Gross State Aid	11,921,889	
CALCULATE MINIMUM STATE AID		
	12-13 Rate	20-21 ADA
2012-13 RL/Charter Gen BG adjusted for ADA	5,621.49	1,471.79
2012-13 NSS Allowance (deficit)	-	
Minimum State Aid Adjustments	-	
Less Current Year Property Taxes/In Lieu	(3,838,886)	
Subtotal State Aid for Historical RL/Charter General BG	4,434,767	
Categorical funding from 2012-13	1,491,489	
Charter Categorical Block Grant adjusted for ADA	-	
Minimum State Aid Guarantee Before Proration Factor	5,926,256	
Proration Factor	0.00%	
Minimum State Aid Guarantee	5,926,256	
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	11,921,889	
Additional State Aid (Additional SA)	-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	15,760,775	
CHANGE OVER PRIOR YEAR	-0.20%	(31,010)
LCFF Entitlement PER ADA	10,709	
PER ADA CHANGE OVER PRIOR YEAR	-0.20%	(21)
BASIC AID STATUS (school districts only)	Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES		
	Increase	2020-21
State Aid	-0.26%	(31,010)
Property Taxes net of in-lieu	0.00%	-
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	-0.20%	(31,010)
		15,760,775

Colusa Unified School District
2020.21 45-Day Revision Budget - Multi Year Projection

	45-Day Revision Budget 2020.2021			Year 1 - Projected 2021.2022			Year 2 - Projected 2022.2023		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES									
LCFF Sources	15,760,775	-	15,760,775	15,763,433	-	15,763,433	15,763,433	-	15,763,433
Federal Revenues	-	1,850,408	1,850,408	-	312,195	312,195	-	312,195	312,195
Other State Revenues	285,696	1,291,579	1,577,275	292,781	1,164,129	1,456,910	302,326	1,202,080	1,504,406
Other Local Revenues	114,649	30,000	144,649	114,649	30,000	144,649	114,649	30,000	144,649
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	16,161,120	3,171,987	19,333,107	16,170,863	1,506,324	17,677,187	16,180,408	1,544,275	17,724,683
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	7,145,590	250,899	7,396,489	7,145,590	150,899	7,296,489	7,266,350	153,449	7,419,799
Step and Column				120,760	2,550	123,310	122,801	2,593	125,394
Cost of Living				-	-	-	-	-	-
Other Adjustments (STRS)			<i>Not included in total</i>	(48,380)	(1,022)	(49,402)	10,226	216	10,442
Total Certificated Salaries	7,145,590	250,899	7,396,489	7,266,350	153,449	7,419,799	7,389,151	156,042	7,545,193
Classified Salaries									
Base Salaries	2,038,102	560,202	2,598,304	2,038,102	560,202	2,598,304	2,072,545	569,668	2,642,213
Step and Column				34,443	9,466	43,909	35,026	9,627	44,653
Cost of Living				-	-	-	-	-	-
Other Adjustments (PERS)			<i>Not included in total</i>	27,079	7,443	34,521	52,352	14,390	66,742
Total Classified Salaries	2,038,102	560,202	2,598,304	2,072,545	569,668	2,642,213	2,107,571	579,295	2,686,866
Employee Benefits	3,237,606	925,735	4,163,341	3,272,272	909,200	4,181,472	3,308,114	912,876	4,220,990
Books and Supplies	375,005	853,452	1,228,457	382,505	276,163	658,668	390,155	281,686	671,841
Services, Other Operating Exp	1,166,257	790,057	1,956,314	1,189,582	88,456	1,278,038	1,213,374	90,225	1,303,599
Capital Outlay	118,104	276,188	394,292	120,466	-	120,466	122,875	-	122,875
Other Outgo	-	1,354,000	1,354,000	-	1,381,080	1,381,080	-	1,408,702	1,408,702
Direct Support / Indirect Cost	(108,433)	69,433	(39,000)	(110,602)	70,822	(39,780)	(112,814)	72,238	(40,576)
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts Year #1									
Future TFs / Shifts / Deducts Year #2									
Contributions	1,907,979	(1,907,979)	-	1,946,139	(1,946,139)	-	1,985,062	(1,985,062)	-
TOTAL EXPENDITURES	15,900,210	3,171,987	19,072,197	16,159,257	1,502,699	17,661,956	16,423,488	1,516,002	17,939,490
C. NET INCREASE (DECREASE) IN FUND BALANCE	260,910	-	260,910	11,606	3,625	15,231	(243,080)	28,273	(214,807)
E. FUND BALANCE, RESERVES									
Beginning Balance	2,538,709	129,611	2,668,320	2,799,619	129,611	2,929,230	2,811,225	133,236	2,944,461
Estimated Ending Balance	2,799,619	129,611	2,929,230	2,811,225	133,236	2,944,461	2,568,145	161,509	2,729,654
F. COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable									
Revolving Cash	30,350	-	-	30,350	-	-	30,350	-	-
Stores	-	-	-	-	-	-	-	-	-
b) Restricted	-	129,611	-	-	133,236	-	-	161,509	-
c) Committed	-	-	-	-	-	-	-	-	-
d) Assigned	1,901,117	-	-	1,941,064	-	-	1,640,821	-	-
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties (5%)	868,152	-	-	839,811	-	-	896,975	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-	-	-	-	-