

2020 – 2021
SECOND INTERIM
ASSUMPTIONS



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March 4, 2021

2020-21

UNRESTRICTED

REVENUES:

- **LCFF SOURCES:**

- Total \$29,257,286
 - Prior Year ADA “Hold Harmless” @ 3289
 - Statutory COLA @ 0%
 - Unduplicated dropped from 788 to 672

- **STATE REVENUES:**

- \$603,989 (Lottery & Other Misc funds)
- Slight decrease

- **LOCAL REVENUES:**

- \$2,839,841
- Reduction of \$557,808 for Lease Revenue
- Reduction of \$210,000 for Extended Care Revenue

Total Revenue Sources = \$32,872,657

EXPENDITURES:

- Certificated Salaries: \$14,827,132 *salaries moved to CARES
- Classified Salaries: \$ 3,175,752 *salaries moved to CARES
- Employee Benefits: \$5,772,520
- Books & Supplies: \$736,769
- Services & Other Operating: \$2,664,776

CONTRIBUTIONS TO RESTRICTED PROGRAMS

- (\$5,976,244): Slight increase to Special Ed and Price Donation account moved to Restricted budget

NET CHANGE IN FUND BALANCE

- Decrease of (\$387,413) slight change from 1st Interim
- Total EFB - \$3,395,963

RESTRICTED

REVENUES:

- **LCFF SOURCES:**

- \$1,234,927 – Special Education COE Transfer of ADA

- **FEDERAL REVENUES**

- \$2,745,902 Increase of \$290,096 (ESSER 2.0)

- **STATE REVENUES:**

- \$2,398,718
- Increase of \$743,150

LOCAL REVENUES:

- \$219,754 – No Change

Total Revenue Sources = \$6,559,301

EXPENDITURES:

- Certificated Salaries: \$2,639,327 (increase \$149,449)
- Classified Salaries: \$2,053,580 (increase \$538,136)
- Employee Benefits: \$3,472,969 (increase \$699,745)
- Books & Supplies: \$1,040,492 (increase \$815,283)
- Services & Other Operating: \$3,551,617 (increase \$260,825)
- Increases are due to COVID relief funds received; and expenses shifting over from the Unrestricted budget

CONTRIBUTIONS FROM UNRESTRICTED GENERAL FUND

- \$5,976,244
 - Special Education - \$4,768,767
 - Routine Restricted Maintenance - \$1,154,185
 - Other Locally Restricted (Price Donations) - \$53,292

RESTRICTED ENDING FUND BALANCE

- \$764,022

2021-22

UNRESTRICTED

RESTRICTED

REVENUES:

- **LCFF SOURCES:**
 - Total \$29,100,142
 - Prior Year ADA (2019-20) for Cambrian
 - Current Year ADA for Charters
 - COLA @ 3.84%
- **STATE REVENUES:**
 - \$603,989 (No chg)
- **LOCAL REVENUES:**
 - \$4,280,712
 - Lease revenues back at 100%; Extended Care revenue back to \$1.0M
 - Transfers-In from Investments \$171,541 (No chg)

Total Revenue Sources = \$34,156,384

EXPENDITURES:

- Certificated Salaries: Step/ Col added; Reduce 11.0 FTE @ \$71,091 avg sal; salaries transferred to restricted in 2020 returned to unrestricted
- Classified Salaries: Step/Column; salaries transferred to restricted in 2020 returned to unrestricted
- Employee Benefits: \$5,856,760 (slight net increase after step/col added and certificated staff reductions)
- Books & Supplies: \$686,769 (\$50,000 reduction for declining enrollment)
- Services \$2,664,776 (No chg)

CONTRIBUTIONS TO RESTRICTED PROGRAMS

- (\$6,011,729)

NET CHANGE IN FUND BALANCE

- Increase of \$876,892
- Total EFB \$5,472,303

REVENUES:

- **LCFF SOURCES:**
 - Special Education ADA Transfer - \$1,234,927 (no chg)
- **FEDERAL REVENUES:**
 - \$926,169 (removal of Covid Relief Funds)
- **STATE REVENUES:**
 - \$2,145,890 (removal of State Covid Funds \$252,828)
- **LOCAL REVENUES:**
 - 168,297 (reduction of \$1,270 – carry over removed)

Total Revenue Sources = \$4,476,563

EXPENDITURES:

- Certificated Salaries: \$2,553,048 (Step/Col added; Covid salaries removed)
- Classified Salaries: \$1,618,510 (Step/Col added; Covid salaries removed)
- Employee Benefits: \$3,347,745 (decrease due to salaries that were under the Covid funds)
- Books, Supplies & Services: \$3,013,377 (All one-time expenses removed)

CONTRIBUTIONS FROM UNRESTRICTED GENERAL FUND

- \$6,011,729

RESTRICTED ENDING FUND BALANCE

- \$717,959

2022-23

UNRESTRICTED

REVENUES:

• **LCFF CALCULATION:**

- Total \$27,986,071
 - Prior Year ADA for Cambrian (2021-22)
 - Current Year ADA for Charters
 - COLA @ 2.98%
 - Full impact of declining enrollment reflected (proj decline of ~371 students from 2019-20 enrollment)

• **STATE REVENUES:**

- \$603,989

• **LOCAL REVENUES:**

- \$4,530,712 (exchange revenue added @ \$250,000 for ½ year)

Total Revenue Sources = \$33,292,313

EXPENDITURES:

- Certificated Salaries: Step/Col added; Reduce 3.0 FTE @ \$71,091 avg sal.
- Classified Salaries: Step/Column added;
- Employee Benefits: \$6,156,397 (net increase after step/col & staffing reductions)
- Books & Supplies: \$670,769 (\$16,000 reduction for declining enrollment)
- Services: \$2,664,776 (no chg)

CONTRIBUTIONS TO RESTRICTED PROGRAMS

- (\$6,285,699) – No Change

NET CHANGE IN FUND BALANCE

- Decrease of (\$580,420); Total EFB \$4,891,883

RESTRICTED

REVENUES:

• **LCFF SOURCES:**

- Special Education ADA Transfer - \$1,234,927 (no chg)

• **FEDERAL REVENUES:**

- \$926,169 (no chg)

• **STATE REVENUES:**

- \$2,145,890 (no chg)

• **LOCAL REVENUES:**

- \$168,297 (no chg)

Total Revenue Sources = \$4,475,283

EXPENDITURES:

- Certificated Salaries: Step/Col only
- Classified Salaries: Step/Col only
- Employee Benefits: \$3,491,388 (inc related to step/col increases)
- Books, Supplies & Services: \$3,013,771 (no chg)

CONTRIBUTIONS FROM UNRESTRICTED GENERAL FUND

- \$6,285,699

RESTRICTED ENDING FUND BALANCE

- \$716,679

MULTI-YEAR PROJECTION: SECOND INTERIM

UNRESTRICTED						
	Base Description	Object Codes	2020/21 1st Interim	2020/21 2nd Interim	2021/22 Projection	2022/23 Projection
A	REVENUES & OTHER FINANCING SOURCES					
1	LCFF Revenues	8010-8099	29,577,295	29,257,286	29,100,142	27,986,071
2	Federal Revenues	8100-8299	-	-	-	-
3	Other State Revenues	8300-8599	608,916	603,989	603,989	603,989
4	Other Local Revenues	8600-8799	3,530,712	2,839,841	4,280,712	4,530,712
5	Other Financing Sources	8910-8919	179,703	171,541	171,541	171,541
6	Other Financing Sources	8920-8999	(5,921,559)	(5,976,244)	(6,011,729)	(6,285,699)
	TOTAL REVENUE		27,975,067	26,896,413	28,144,655	27,006,614
B	EXPENDITURES & OTHER FINANCING USES					
1	Certificated Salaries					
2	Base Salaries		15,518,470	14,827,132	15,155,036	14,379,651
3	Step & Column Adjustment		-	-	6,615	198,508
4	Other: Staffing Reductions for declining enrollment 11.0 & 3.0 FTE		-	-	(782,000)	(213,273)
	Total Certificated Salaries	1000-1999	15,518,470	14,827,132	14,379,651	14,364,886
5	Classified Salaries					
6	Base Salaries		3,185,533	3,175,752	3,175,752	3,519,807
7	Step & Column Adjustment		-	-	49,654	50,399
8	Extended Care salaries added back in for 2021-22 forward		-	-	294,401	-
	Total Classified Salaries	2000-2999	3,185,533	3,175,752	3,519,807	3,570,206
9	Employee Benefits	3000-3999	6,005,336	5,772,520	5,856,760	6,156,397
10	Books & Supplies	4000-4999	702,732	736,769	686,769	670,769
11	Services, Other Operating Expenses	5000-5999	2,803,282	2,664,776	2,664,776	2,664,776
12	Capital Outlay	6000-6999	-	-	-	-
13	Miscellaneous Unspecified Reductions to be determined		-	-	-	-
14	Direct Support / Indirect Costs	7300-7399	(3,053)	(3,053)	-	-
15	Other Financing Uses	7610-7699	179,930	109,930	160,000	160,000
	TOTAL EXPENDITURES		28,392,230	27,283,826	27,267,763	27,587,034
	NET INCREASE (DECREASE) IN FUND BALANCE		(417,163)	(387,413)	876,892	(580,420)
C	FUND BALANCE					
1	Net Beginning Fund Balance		4,982,824	4,982,824	4,595,411	5,472,303
2	Ending Fund Balance		4,565,661	4,595,411	5,472,303	4,891,883
3	Revolving		1,400	1,400	1,400	1,400
4	Committed: Start-Up Funds for Ext. Care (Trnsfr In From Invst.)		-	-	-	-
5	Unassigned:		3,283,122	3,395,963	4,329,825	3,768,961
6	Designated for Economic Uncertainties (3% required Reserve)		1,281,139	1,198,048	1,141,078	1,121,522
D	Enrollment / ADA		3152 / 3063*	3124 / 3030*	3085 / 3005	2980 / 2891