

Snapshot All Funds

LN#	Description	General Fund			Child Dev Fund 12	Cafeteria Fund 13	Deferred Maint Fund 14	Special Reserve Fund 17	Special Reserve Fund 40
		Unrest	Rest	Ttl					
1	INCOME:								
2	LCFF Sources	59,488,595	368,270	59,856,865	0	0	0		
3	Federal Revenue	256,863	2,352,401	2,609,264	0	1,821,803	0	17,655	
4	Other State Revenue	2,314,470	5,014,818	7,329,287	308,276	134,115	0		
5	Other Local Revenue	1,190,019	4,191,422	5,381,441	1,166	553,680	9,116	61,622	
6	Interfund Transfers In	0	0	0	0	15,205	573,500		
7	Other Sources	0	0	0	0	0			
8	Total Income	63,249,947	11,926,910	75,176,857	309,442	2,524,803	582,616	61,622	2,193,264
9	OUTGO:								
10	Certificated Salaries	27,306,980	6,727,926	34,034,905	81,290				
11	Classified Salaries	6,646,469	3,952,632	10,599,101	98,804	945,701	0	0	
12	Employee Benefits	10,624,550	7,496,500	18,121,050	61,313	293,289	0	0	
13	Books and Supplies	1,210,337	886,777	2,097,113	11,788	840,275	36,423	123,780	
14	Services, Other Operating Expenses	2,874,050	2,861,016	5,735,065	11,837	93,743	46,591	62,479	
15	Capital Outlay	390,547	0	390,547	27,694	87,804	0	597,499	
16	Other Outgo	798,807	0	798,807	0		0	359,032	
17	Transfers of Indirect/Direct Costs	-869,297	756,903	-112,394	12,218	100,176			
18	Interfund Transfers Out	1,761,392	573,500	2,334,892					
19	Other Uses	0	0	0					
20	Contributions to Restricted Programs	10,431,358	-10,431,358	0	0	0			
21	Total Outgo	61,175,192	12,823,896	73,999,087	304,944	2,360,987	83,014	0	1,142,790
22	Change in Fund Balance	2,074,755	-896,985	1,177,770	4,498	163,815	499,602	61,622	1,050,474
23	Projected Beginning Fund Balance	16,171,701	532,236	16,703,937	39,604	567,304	14,443	3,043,166	4,820,965
24	Projected Ending Fund Balance	18,246,456	-364,749	17,881,706	44,103	731,119	514,045	3,104,788	5,871,439
25	Committed Fund Balance	0	0	0			514,045		
26	Non-Spendable Fund Balance	507,039		507,039		104,566			
27	Restricted Fund Balance	0	-364,749	-364,749	44,103	626,553			
28	Assigned Fund Balance	709,684		709,684					
29	Unassigned - Economic Uncertainty	2,219,973	0	2,219,973					
30	Remaining Unassigned	14,809,760	0	14,809,760	0	0	0	3,104,788	0
								Solar:	222,820
								Tech:	3,714,460
								Bus:	910,644
								Fac Need:	1,023,513

Snapshot All Funds

LN#	Description	Building Fund 21	Capital Facilities Fund 25	County School Facilities Fund 35	Enterprise Fund 63	Yale	Project SAFE
1	INCOME:						
2	LCFF Sources						
3	Federal Revenue						
4	Other State Revenue						
5	Other Local Revenue	15,548,801	1,820,299	7	2,860,935	796,967	2,063,968
6	Interfund Transfers In	0	139,628		0	0	0
7	Other Sources		8,234,528				
8	Total Income	15,548,801	10,194,455	7	2,860,935	796,967	2,063,968
9	OUTGO:						
10	Certificated Salaries				0		0
11	Classified Salaries		72,203		2,067,561	614,827	1,452,734
12	Employee Benefits		23,123		709,745	228,549	481,196
13	Books and Supplies	0	0		128,040	42,071	85,969
14	Services, Other Operating Expenses	190,000	55,503		208,170	52,561	155,609
15	Capital Outlay	2,180,139	1,424,870	7			
16	Other Outgo		543,158				
17	Transfers of Indirect/Direct Costs						
18	Interfund Transfers Out	139,628	0		0		0
19	Other Uses				0	0	0
20	Contributions to Restricted Programs						
21	Total Outgo	2,509,767	2,118,858	7	3,113,515	938,008	2,175,508
22	Change in Fund Balance	13,039,034	8,075,597	0	-252,580	-141,041	-111,540
23	Projected Beginning Fund Balance	0	5,029,331	0	1,764,324	570,057	1,194,268
24	Projected Ending Fund Balance	13,039,034	13,104,928	0	1,511,744	429,016	1,082,728
25	Committed Fund Balance						
26	Non-Spendable Fund Balance						
27	Restricted Fund Balance	13,039,034	12,423,916	0	429,016	429,016	1,082,728
28	Assigned Fund Balance		681,011		1,082,728		
29	Unassigned - Economic Uncertainty						
30	Remaining Unassigned	0	0	0	0	0	0
		<i>Dev Fees:</i>	3,877,319				
		<i>Frmr RDA:</i>	681,011				
		<i>Land:</i>	8,546,598				

**Comparison of Estimated Actuals to Unaudited Actuals
2019-20**

Type	Description	*Estimated Actuals			Unaudited Actuals			Difference			Notes	
		Unrest	Rest	Total	Unrest	Rest	Total	Unrest	Rest	Total	Unrest	Rest
	Beginning Fund Balance	16,171,701	532,236	16,703,937	16,171,701	532,236	16,703,937	0	0	0		
	Fund Balance Adjustments	0	0	0	0	0	0	0	0	0		
Income	LCFF Revenue	59,494,767	369,700	59,864,467	59,488,595	368,270	59,856,865	(6,172)	(1,430)	(7,602)	(1)	
	Federal Revenue	236,163	2,561,710	2,797,873	256,863	2,352,401	2,609,264	20,700	(209,310)	(188,609)	(2)	(3)
	Other State Revenue	2,323,374	4,969,483	7,292,857	2,314,470	5,014,818	7,329,287	(8,904)	45,335	36,430	(4)	(4)
	Local Revenue	797,905	4,155,680	4,953,585	1,190,019	4,191,422	5,381,441	392,114	35,742	427,856	(5)	(6)
	Transfers In	0	0	0	0	0	0	0	0	0		
	Total	62,852,209	12,056,573	74,908,782	63,249,947	11,926,910	75,176,857	397,737	(129,663)	268,075		
Outgo	Certificated Salaries	27,991,080	6,142,526	34,133,606	27,306,980	6,727,926	34,034,905	(684,100)	585,400	(98,701)	(7)	(7)
	Classified Salaries	6,712,556	3,911,906	10,624,462	6,646,469	3,952,632	10,599,101	(66,087)	40,726	(25,361)	(8)	(8)
	Employee Benefits	10,854,161	7,424,634	18,278,795	10,624,550	7,496,500	18,121,050	(229,611)	71,866	(157,745)	(7)	(7)
	Books & Supplies	2,142,299	1,047,481	3,189,780	1,210,337	886,777	2,097,113	(931,962)	(160,704)	(1,092,666)	(9)	(9)
	Services & Oth Oper Exp	3,064,077	2,892,785	5,956,862	2,874,050	2,861,016	5,735,065	(190,028)	(31,769)	(221,797)	(9)	(9)
	Capital Outlay	394,792	0	394,792	390,547	0	390,547	(4,245)	0	(4,245)	(9)	
	Other Outgo	802,372	0	802,372	798,807	0	798,807	(3,565)	0	(3,565)	(10)	
	Trsfers Indirect/Direct Costs	(887,760)	768,692	(119,068)	(869,297)	756,903	(112,394)	18,463	(11,788)	6,674		
	Transfers Out	1,751,187	535,000	2,286,187	1,761,392	573,500	2,334,892	10,205	38,500	48,705	(11)	(12)
	Other Uses	0	0	0	0	0	0	0	0	0		
	Contributions	10,632,621	(10,632,621)	0	10,431,358	(10,431,358)	0	(201,263)	201,263	0	(13)	(13)
	Total	63,457,386	12,090,402	75,547,788	61,175,192	12,823,896	73,999,087	(2,282,194)	733,494	(1,548,701)		
Fund Bal	Change in Fund Balance	(605,177)	(33,829)	(639,006)	2,074,755	(896,985)	1,177,770	2,679,932	(863,156)	1,816,775		
	Ending Fund Balance	15,566,524	498,407	16,064,931	18,246,456	(364,749)	17,881,706	2,679,932	(863,156)	1,816,775		
	Available Fund Balance	12,451,866	498,407	12,950,273	14,809,760	(364,749)	14,445,011	2,357,894	(863,156)	1,494,738		
	Reserve %	23.58%			27.21%			3.63%				
(1)	Minor adjustments											
(2)	Additional MAA funding received											
(3)	Federal revenue received and not spent = Unearned Revenue											
(4)	Minor adjustments											
(5)	Higher interest earnings and other one-time revenue											
(6)	Minor adjustments											
(7)	Unrestricted general fund salaries shifted to Learning Loss Mitigation Funds											
(8)	Minor adjustments											
(9)	Allocated budgets not all spent, some carried over to subsequent year											
(10)	Debt service slightly under estimate											
(11)	Transfer to CNS for unpaid meal accounts higher than estimated											
(12)	RRMA transfer to Deferred Maintenance increased to meet 3% requirement											
(13)	Contribution to Special Education and RRMA less than estimated											

General Fund Multi-Year Projection Summary

2019-20 Unaudited Actuals

Item	2019-20		2020-21		2021-22		2022-23	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Beginning Fund Balance	16,171,701	532,236	\$18,246,456	(\$364,749)	\$17,781,905	\$305,297	\$14,113,386	(\$360,262)
Fund Balance Adjustments	0		(1)					
Total Income	\$63,249,947	\$11,926,910	\$61,613,168	\$16,008,564	\$60,441,846	\$11,508,272	\$59,533,451	\$11,504,639
Total Outgo	\$61,175,192	\$12,823,896	\$62,077,718	\$15,338,517	\$64,110,365	\$12,173,832	\$67,196,654	\$11,629,995
Change in Fund Balance	\$2,074,755	(\$896,985)	(\$464,550)	\$670,046	(\$3,668,519)	(\$665,559)	(\$7,663,202)	(\$125,357)
Ending Fund Balance	\$18,246,456	(\$364,749)	\$17,781,905	\$305,297	\$14,113,386	(\$360,262)	\$6,450,183	(\$485,619)
Total Reserves	\$20,134,521		\$19,955,630		\$16,293,132		\$8,631,836	
Budget Reserve as % of Expenditures	27.21%		25.78%		21.36%		10.95%	
Other Internal Cash Available (FN 14, 25, 40)		\$15,861,423		\$5,939,941		\$2,969,971		
GF Cash Reserve with Fund 17 (lowest month)	15.45%	\$11,429,271	0.18%	\$142,554	-3.67%	(\$2,796,863)	TBD	
			<u>Amount</u>	<u>Value</u>	<u>Amount</u>	<u>Value</u>	<u>Amount</u>	<u>Value</u>
		COLA:	0.00%		0.00%		0.00%	
		Assumed LCFF Rev Increase (w/ ADA changes):	-0.80%	(\$475,170)	-0.29%	(\$169,063)	-1.54%	(\$905,421)
		Assumed LCFF [Base Only] Rev Increase (w/ ADA changes):	-0.46%	(\$266,384)	-0.03%	(\$19,100)	-1.36%	(\$802,305)
		*Included Annual Operating Cost Increase Impact to Unr GF:	0.00%	\$1,884,821	0.00%	\$2,183,528	0.00%	\$3,241,575
Estimated Structural Surplus/(Deficit)			(\$621,899)		(\$3,663,619)		(\$7,668,102)	
		GAP Funding:	100.00%	A:DOF	100.00%		100.00%	
		1% Reserve Equivalent:	774,074		762,787		788,296	
		1% LCFF Increase:	595,385		590,633		588,942	
		1% Salary Increase Equivalent:	529,115		529,093		529,071	
* Step & column, health benefits, statutory benefits, and inflation for utilities, insurance, and Restricted programs subject to contribution from Unrestricted General Fund								
BUDGET CONDITION: Green Yellow								

*2020-21 Adopted State Budget

*Declining ADA

*No LCFF COLA in out years