





## Cost of Living Adjustment (COLA):

Statutory COLA	3.26%	2.31%	2.48%	3.26%
Deficit Factor		10.0%	12.18%	14.95%
Effective Deficit Factor		-7.92%	-7.92%	-7.92%

## CalSTRS and CalPERS employer contributions:

CalSTRS	17.10%	16.15%	16.02%	18.10%
CalPERS	19.721%	20.70%	22.84%	25.50%





Revenue - Projected ADA- based on 96% of enrollment

Federal funded programs stay flat



Step and Column increases
Consumer Price Index CPI

Hection costs for 2020-21 & 2022-23

COVID-19 operations written report will be presented in lieu of the LCAP per -56-20

The COVID-19 report is fully funded in the Estimated Actuals of 2019-20, proposed budget for 2020-21 and projected 2021-22, 2022-23 budgets.

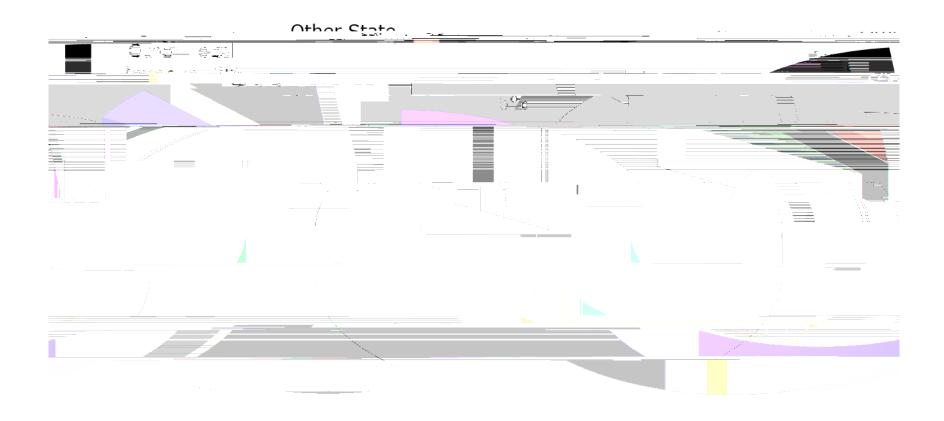
Operational Ste Budgets

Reduction represented by other adjustments presented to the board during budget discussions.



\$138,192,697	\$127,772,729	\$127,912,582	\$127,981,948
\$6,176,447	\$7,236,437	\$5,787,996	\$5,787,996
\$17,483,202	\$16,197,898	\$15,628,564	









\$20,266,247	\$21,257,871	\$22,934,359	\$24,610,847







The complete was desired.			
	\$177,200		
	\$540,000		
		\$146,053	
		\$144,000	
		\$543,500	
		\$137,300	
		. ,	\$216,000
			\$180,600
			\$171,178
			\$624,400
			\$330,000
			\$218,000
			\$3,804,320
			. , ,



2020-21 Proposed Rates	





Beginning Balance	\$9,809,305	\$9,783,168	\$8,398,099
Revenue	\$153,944,207	\$152,077,948	\$152,147,314
Expense	\$161,781,947	\$166,641,838	\$172,401,848
Reductions for Fiscal Solvency	(\$9,000,000)	(\$14,401,762)	(\$21,701,762)
Non Spendable	\$100,060	\$100,060	\$100,060
Restricted Gift Carryover	\$2,400,000	\$2,400,000	\$2,400,000
Federal CARES COVID Funding	\$1,405,905	-0-	-0-
Vacation Liability	\$272,000	\$272,000	\$272,000
CSEA Job Study	\$390,000	\$390,000	\$390,000
BASA 18-19 & 19-20 1%	\$420,000	\$560,000	\$700,000
Reserve (REU) 3%	\$4,619,110	\$4,603,890	\$4,558,110
Board REU up to 3%	\$176,091	\$72,149	\$188,241
Unassigned Fund Balance	-0-	-0-	-0-



Per Ed Code Section 42127(a)(2)(B) Districts must provide information at a public hearing prior to budget adoption on all balances assigned and unassigned in excess of the minimum recommended reserve for economic uncertainties (REU)



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Unassigned Fund Balance	-0-	-0-	-0-





Educational Protection Account is an accumulation of new revenues generated by Proposition 30

The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan.

The EPA funds are part of the LOFF funding formula which is estimated to be for 2020-21 Fiscal Year

The District plans to spend 100% on Certificated teacher salaries and related benefits.

Revenue and Expenditures must be posted on the District website.

The EPA must be audited by our external auditors

