

**Public Disclosure of Collective Bargaining Agreement**  
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

Name of School District: Escalon Unified School District

Name of Bargaining/Represented Unit: CSEA

Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: 7/1/2019 and ending June 30, 2020  
(date) (date)

The Governing Board will act upon this agreement on: 7/21/2020  
(date)

**A. Proposed Change in Compensation**

Compensation	Annual Cost Prior to Proposed Agreement 2019-20	Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only.		
		Year 1 Increase/(Decrease) 2020-21	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
1 <b>Salary Schedule</b> Ongoing Increase (Decrease)	\$ 3,477,852	\$ 310,825	\$ -	\$ -
	On-going year-over-year change	4.50%		
2 <b>Other Compensation -</b>  Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ 176,455	\$ 7,927	\$ -	\$ -
	Description	Extra time, Overtime		
3 <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.</b>	\$ 1,067,551	\$ 93,119	\$ -	\$ -
4 <b>Health/Welfare Benefits</b>	\$ 512,255	\$ -	\$ -	\$ -
5 <b>Total Compensation -</b> Increase (Decrease) (Total Lines 1-4)	\$ 5,234,113	\$ 411,870	\$ -	\$ -
6 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	138.00			
7 <b>Total Compensation Average Cost per Employee</b>	\$ 37,928	\$ 2,985	\$ -	\$ -
	Year-over-year change	7.87%	0.00%	0.00%

If the agreement increases or decreases costs, a multiyear projection must be attached.

## Public Disclosure of Collective Bargaining Agreement

Name of Bargaining/Represented Unit: CSEA

### B. SUMMARY

#### FISCAL EFFECTS

##### CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

The negotiated percentage increase of 4.5% was agreed upon. These increases are retroactive to 07/01/2019. This includes CSEA employees for Funds 01, 09 & 13. The increases include the retro for the 2019-20 year and the increases into the 2020-21 year.

##### OTHER FISCAL EFFECTS

##### FUNDING SOURCES

The salary increase will be funded by COLA in LCFF and ending fund balance. This increase is already budgeted in the 2020-21 approved budget in all funds.

#### OTHER CHANGES

#### CERTIFICATION

In accordance with Government Code Section 3547.5(b), I hereby certify that the costs incurred by the school district under this agreement can be met by the district during the agreement's term. The budget revisions necessary to meet the costs of the agreement are described above. (Must be signed in the copy presented to the board)



**District Superintendent**

7/21/20

**Date**



**Chief Business Official**

7/21/20

**Date**

After public disclosure of the major provisions contained in this summary, the Governing Board took action to approve the proposed agreement and acknowledges that any budget revisions described above are necessary to meet the costs of the agreement.

**President (or Clerk), Governing Board**

**Date signed**

**Date of Board Action**

**C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Bargaining Unit:		Unrestricted General Fund CSEA		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Adopted 2020-21 July 1, 2020	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 23,415,138	\$ -	\$ -	\$ 23,415,138
Remaining Revenues (8100-8799)	\$ 783,045	\$ -	\$ -	\$ 783,045
<b>TOTAL REVENUES</b>	<b>\$ 24,198,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,198,183</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 11,121,068	\$ -	\$ -	\$ 11,121,068
Classified Salaries (2000-2999)	\$ 3,520,055	\$ -	\$ -	\$ 3,520,055
Employee Benefits (3000-3999)	\$ 5,205,889	\$ -	\$ -	\$ 5,205,889
Books & Supplies (4000-4999)	\$ 382,598	\$ -	\$ -	\$ 382,598
Services & Operating Expenses (5000-5999)	\$ 1,348,167	\$ -	\$ -	\$ 1,348,167
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400- 7499)	\$ 962,627	\$ -	\$ -	\$ 962,627
Direct support/Indirect Costs (7300- 7399)	\$ (189,534)	\$ -	\$ -	\$ (189,534)
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,350,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,350,870</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 1,847,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,847,313</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 157,601	\$ -	\$ -	\$ 157,601
Contributions (8980-8999)	\$ (3,039,306)	\$ -	\$ -	\$ (3,039,306)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,349,594)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,349,594)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 7,511,876</b>			<b>\$ 7,511,876</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 6,162,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,162,282</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 16,000	\$ -	\$ -	\$ 16,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 878,959	\$ -	\$ -	\$ 878,959
Other Assignments (9780)	\$ 5,267,323	\$ -	\$ -	\$ 5,267,323
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

7/15/2020

CSEA PUBLIC DISCLOSURE 19-20.xlsx

**C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Bargaining Unit:		Restricted General Fund CSEA		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Adopted 2020-21 July 1, 2020	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 3,644,088	\$ -	\$ -	\$ 3,644,088
<b>TOTAL REVENUES</b>	<b>\$ 3,644,088</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,644,088</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,855,998	\$ -	\$ -	\$ 1,855,998
Classified Salaries (2000-2999)	\$ 947,162	\$ -	\$ -	\$ 947,162
Employee Benefits (3000-3999)	\$ 1,894,353	\$ -	\$ -	\$ 1,894,353
Books & Supplies (4000-4999)	\$ 922,795	\$ -	\$ -	\$ 922,795
Services & Operating Expenses (5000-5999)	\$ 952,665	\$ -	\$ -	\$ 952,665
Capital Outlay (6000-6999)	\$ 70,000	\$ -	\$ -	\$ 70,000
Other Outgo (7100-7299) (7400- 7499)	\$ -	\$ -	\$ -	\$ -
Direct support/Indirect Costs (7300- 7399)	\$ 147,187	\$ -	\$ -	\$ 147,187
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,790,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,790,160</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (3,146,072)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,146,072)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 3,039,306	\$ -	\$ -	\$ 3,039,306
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (106,766)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (106,766)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 970,583</b>			<b>\$ 970,583</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 863,817</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 863,817</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 863,817	\$ -	\$ -	\$ 863,817
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

**C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

<div>Enter Bargaining Unit:</div> <div>Combined General Fund CSEA</div>				
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Adopted 2020-21 July 1, 2020	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 23,415,138	\$ -	\$ -	\$ 23,415,138
Remaining Revenues (8100-8799)	\$ 4,427,133	\$ -	\$ -	\$ 4,427,133
<b>TOTAL REVENUES</b>	<b>\$ 27,842,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,842,271</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 12,977,066	\$ -	\$ -	\$ 12,977,066
Classified Salaries (2000-2999)	\$ 4,467,217	\$ -	\$ -	\$ 4,467,217
Employee Benefits (3000-3999)	\$ 7,100,242	\$ -	\$ -	\$ 7,100,242
Books & Supplies (4000-4999)	\$ 1,305,393	\$ -	\$ -	\$ 1,305,393
Services & Operating Expenses (5000-5999)	\$ 2,300,832	\$ -	\$ -	\$ 2,300,832
Capital Outlay (6000-6999)	\$ 70,000	\$ -	\$ -	\$ 70,000
Other Outgo (7100-7299) (7400- 7499)	\$ 962,627	\$ -	\$ -	\$ 962,627
Direct support/Indirect Costs (7300- 7399)	\$ (42,347)	\$ -	\$ -	\$ (42,347)
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,141,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,141,030</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (1,298,759)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,298,759)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 157,601	\$ -	\$ -	\$ 157,601
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,456,360)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,456,360)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 8,482,459</b>			<b>\$ 8,482,459</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 7,026,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,026,099</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 879,817	\$ -	\$ -	\$ 879,817
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 878,959	\$ -	\$ -	\$ 878,959
Other Assignments (9780)	\$ 5,267,323	\$ -	\$ -	\$ 5,267,323
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

**D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

Enter Bargaining Unit:		Unrestricted General Fund			
		CSEA			
Fiscal Year	Column A Current Year Budget After Settlement 2020-21	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2021-22	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2022-23
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ 23,415,138	\$ (226,856)	\$ 23,188,282	\$ (175,692)	\$ 23,012,590
Remaining Revenues (8100-8799)	\$ 783,045	\$ (3,942)	\$ 779,103	\$ (2,837)	\$ 776,266
<b>TOTAL REVENUES</b>	<b>\$ 24,198,183</b>	<b>\$ (230,798)</b>	<b>\$ 23,967,385</b>	<b>\$ (178,529)</b>	<b>\$ 23,788,856</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 11,121,068	\$ 192,622	\$ 11,313,690	\$ 159,128	\$ 11,472,818
Classified Salaries (2000-2999)	\$ 3,520,055	\$ (108,795)	\$ 3,411,260	\$ 29,042	\$ 3,440,302
Employee Benefits (3000-3999)	\$ 5,205,889	\$ 62,896	\$ 5,268,785	\$ 415,007	\$ 5,683,792
Books & Supplies (4000-4999)	\$ 382,598	\$ 147,880	\$ 530,478	\$ (15,629)	\$ 514,849
Services & Operating Expenses (5000-5999)	\$ 1,348,167	\$ 336,800	\$ 1,684,967	\$ -	\$ 1,684,967
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ 962,627	\$ (166)	\$ 962,461	\$ 5	\$ 962,466
Direct support/Indirect Costs (7300-7399)	\$ (189,534)	\$ -	\$ (189,534)	\$ -	\$ (189,534)
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,350,870</b>	<b>\$ 631,237</b>	<b>\$ 22,982,107</b>	<b>\$ 587,553</b>	<b>\$ 23,569,660</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 1,847,313</b>	<b>\$ (862,035)</b>	<b>\$ 985,278</b>	<b>\$ (766,082)</b>	<b>\$ 219,196</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 157,601	\$ (882)	\$ 156,719	\$ (106,719)	\$ 50,000
Contributions (8980-8999)	\$ (3,039,306)	\$ (33,248)	\$ (3,072,554)	\$ -	\$ (3,121,754)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,349,594)</b>	<b>\$ (894,401)</b>	<b>\$ (2,243,995)</b>	<b>\$ (708,563)</b>	<b>\$ (2,952,558)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 7,511,876</b>	<b>\$ (1,349,594)</b>	<b>\$ 6,162,282</b>	<b>\$ (2,243,995)</b>	<b>\$ 3,918,287</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -		\$ -	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 6,162,282</b>	<b>\$ (2,243,995)</b>	<b>\$ 3,918,287</b>	<b>\$ (2,952,558)</b>	<b>\$ 965,729</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ 16,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 878,959	\$ (2,451)	\$ 876,508	\$ 17,591	\$ 894,099
Other Assignments (9780)	\$ 5,267,323	\$ (2,241,544)	\$ 3,025,779	\$ (2,970,149)	\$ 55,630
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

**D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

**Restricted General Fund**

CSEA

Enter Bargaining Unit:

Fiscal Year	Column A Current Year Budget After Settlement 2020-21	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2021-22	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2022-23
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 3,644,088	\$ (544,741)	\$ 3,099,347	\$ (810)	\$ 3,098,537
<b>TOTAL REVENUES</b>	<b>\$ 3,644,088</b>	<b>\$ (544,741)</b>	<b>\$ 3,099,347</b>	<b>\$ (810)</b>	<b>\$ 3,098,537</b>
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 1,855,998	\$ 11,285	\$ 1,867,283	\$ 21,237	\$ 1,888,520
Classified Salaries (2000-2999)	\$ 947,162	\$ 5,861	\$ 953,023	\$ 5,218	\$ 958,241
Employee Benefits (3000-3999)	\$ 1,894,353	\$ 21,931	\$ 1,916,284	\$ 79,099	\$ 1,995,383
Books & Supplies (4000-4999)	\$ 922,795	\$ (348,661)	\$ 574,134	\$ -	\$ 574,134
Services & Operating Expenses (5000-5999)	\$ 952,665	\$ (402,500)	\$ 550,165	\$ -	\$ 550,165
Capital Outlay (6000-6999)	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -	\$ -
Direct support/Indirect Costs (7300-7399)	\$ 147,187	\$ -	\$ 147,187	\$ -	\$ 147,187
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,790,160</b>	<b>\$ (712,084)</b>	<b>\$ 6,078,076</b>	<b>\$ 105,554</b>	<b>\$ 6,183,630</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (3,146,072)</b>	<b>\$ 167,343</b>	<b>\$ (2,978,729)</b>	<b>\$ (106,364)</b>	<b>\$ (3,085,093)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 3,039,306	\$ 33,248	\$ 3,072,554	\$ 49,200	\$ 3,121,754
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (106,766)</b>	<b>\$ 200,591</b>	<b>\$ 93,825</b>	<b>\$ (57,164)</b>	<b>\$ 36,661</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 970,583</b>	<b>\$ (106,766)</b>	<b>\$ 863,817</b>	<b>\$ 93,825</b>	<b>\$ 957,642</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 863,817</b>	<b>\$ 93,825</b>	<b>\$ 957,642</b>	<b>\$ 36,661</b>	<b>\$ 994,303</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 863,817	\$ 93,825	\$ 957,642	\$ 36,661	\$ 994,303
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

**D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund**

Enter Bargaining Unit:

CSEA

	Column A Current Year Budget After Settlement	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement
Fiscal Year	2020-21		2021-22		2022-23
<b>REVENUES</b>					
LCFF Sources (8010-8099)	\$ 23,415,138	\$ (226,856)	\$ 23,188,282	\$ (175,692)	\$ 23,012,590
Remaining Revenues (8100-8799)	\$ 4,427,133	\$ (548,683)	\$ 3,878,450	\$ (3,647)	\$ 3,874,803
<b>TOTAL REVENUES</b>	\$ 27,842,271	\$ (775,539)	\$ 27,066,732	\$ (179,339)	\$ 26,887,393
<b>EXPENDITURES</b>					
Certificated Salaries (1000-1999)	\$ 12,977,066	\$ 203,907	\$ 13,180,973	\$ 180,365	\$ 13,361,338
Classified Salaries (2000-2999)	\$ 4,467,217	\$ (102,934)	\$ 4,364,283	\$ 34,260	\$ 4,398,543
Employee Benefits (3000-3999)	\$ 7,100,242	\$ 84,827	\$ 7,185,069	\$ 494,106	\$ 7,679,175
Books & Supplies (4000-4999)	\$ 1,305,393	\$ (200,781)	\$ 1,104,612	\$ (15,629)	\$ 1,088,983
Services & Operating Expenses (5000-5999)	\$ 2,300,832	\$ (65,700)	\$ 2,235,132	\$ -	\$ 2,235,132
Capital Outlay (6000-6999)	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000
Other Outgo (7100-7299) (7400-7499)	\$ 962,627	\$ (166)	\$ 962,461	\$ 5	\$ 962,466
Direct support/Indirect Costs (7300-7399)	\$ (42,347)	\$ -	\$ (42,347)	\$ -	\$ (42,347)
<b>TOTAL EXPENDITURES</b>	\$ 29,141,030	\$ (80,847)	\$ 29,060,183	\$ 693,107	\$ 29,753,290
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (1,298,759)	\$ (694,692)	\$ (1,993,451)	\$ (872,446)	\$ (2,865,897)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 157,601	\$ (882)	\$ 156,719	\$ (106,719)	\$ 50,000
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ 49,200	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (1,456,360)	\$ (693,810)	\$ (2,150,170)	\$ (765,727)	\$ (2,915,897)
<b>BEGINNING BALANCE (9791)</b>	\$ 8,482,459	\$ (1,456,360)	\$ 7,026,099	\$ (2,150,170)	\$ 4,875,929
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 7,026,099	\$ (2,150,170)	\$ 4,875,929	\$ (2,915,897)	\$ 1,960,032
<b>COMPONENTS OF ENDING BALANCE:</b>					
Restricted and Nonspendable (9711-9740)	\$ 879,817	\$ 93,825	\$ 973,642	\$ 36,661	\$ 1,010,303
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 878,959	\$ (2,451)	\$ 876,508	\$ 17,591	\$ 894,099
Other Assignments (9780)	\$ 5,267,323	\$ (2,241,544)	\$ 3,025,779	\$ (2,970,149)	\$ 55,630
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -



## E. Reserves

### State Reserve Standard

Fiscal Year		2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 29,298,631	\$ 29,216,902	\$ 29,803,290
b.	State Standard Minimum Reserve Percentage for this District	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a times Line b, or \$50,000)	\$ 878,959	\$ 876,507	\$ 894,099

### Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 878,959	\$ 876,508	\$ 894,099
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 878,959	\$ 876,508	\$ 894,099
f.	Reserves in Excess of State Reserve Standard	\$ 0	\$ 1	\$ 0

**F. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Fund:		<b>Fund 09 - Charter</b>		
Enter Bargaining Unit:		EUTA		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Adopted 2020-21	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 2,622,621	\$ -	\$ -	\$ 2,622,621
Remaining Revenues (8100-8799)	\$ 187,818	\$ -	\$ -	\$ 187,818
<b>TOTAL REVENUES</b>	<b>\$ 2,810,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,810,439</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,868,649	\$ -	\$ -	\$ 1,868,649
Classified Salaries (2000-2999)	\$ 137,161	\$ -	\$ -	\$ 137,161
Employee Benefits (3000-3999)	\$ 650,726	\$ -	\$ -	\$ 650,726
Books & Supplies (4000-4999)	\$ 350,500	\$ -	\$ -	\$ 350,500
Services & Operating Expenses (5000-5999)	\$ 159,755	\$ -	\$ -	\$ 159,755
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400- 7499)	\$ -	\$ -	\$ -	\$ -
Direct support/Indirect Costs (7300- 7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,166,791</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,166,791</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (356,352)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (356,352)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (356,352)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (356,352)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 1,030,754</b>			<b>\$ 1,030,754</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 674,402</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 674,402</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 84,961	\$ -	\$ -	\$ 84,961
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ 589,441	\$ -	\$ -	\$ 589,441
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

**F. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Fund: <b>Fund 13 - Food Service</b>				
Enter Bargaining Unit: <b>EUTA</b>				
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Adopted 2020-21	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 924,587	\$ -	\$ -	\$ 924,587
<b>TOTAL REVENUES</b>	<b>\$ 924,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 924,587</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 394,747	\$ -	\$ -	\$ 394,747
Employee Benefits (3000-3999)	\$ 126,365	\$ -	\$ -	\$ 126,365
Books & Supplies (4000-4999)	\$ 397,550	\$ -	\$ -	\$ 397,550
Services & Operating Expenses (5000-5999)	\$ 12,050	\$ -	\$ -	\$ 12,050
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400- 7499)	\$ 42,347	\$ -	\$ -	\$ 42,347
Direct support/Indirect Costs (7300- 7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 973,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 973,059</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (48,472)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (48,472)</b>
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (48,472)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (48,472)</b>
<b>BEGINNING BALANCE (9791)</b>	<b>\$ 54,989</b>			<b>\$ 54,989</b>
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 6,517</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,517</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Restricted and Nonspendable (9711-9740)	\$ 6,517	\$ -	\$ -	\$ 6,517
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -