

Hamilton Unified School District  
 Explanation of Projected Ending Fund Balances due to one-time COVID Funds (General Fund only)  
 Presented at June 9, 2021 Special Board Meeting

	2019-20 Actuals	2020-21 Estimated Actuals	2021-22 Budget	2022-23 MYP	2023-24 MYP
<b>Beginning Fund Balance</b>	\$ 1,258,543	\$ 887,321	\$ 2,195,525	\$ 1,323,870	\$ 1,677,925
<b>Revenues</b>	\$ 8,805,469	\$ 10,791,528	\$ 8,961,694	\$ 10,107,135	\$ 8,946,432
<b>Expenditures/Interfund Transfers</b>	\$ (9,176,691)	\$ (9,483,324)	\$ (9,833,349)	\$ (9,753,080)	\$ (9,975,165)
<b>Ending Fund Balance</b>	\$ 887,321	\$ 2,195,525	\$ 1,323,870	\$ 1,677,925	\$ 649,192

Recognizing "second round" one-time COVID revenues in 2020-21 Estimated Actuals, but will be expending in future years (approx. \$900,000), which consists of ESSER II (\$543,114-\$200,000) = \$343,114, ELO = \$502,400 and ELO Para's \$52,822. So, expenditures are not budgeted for in 2020-21, resulting in revenues being overstated in 2020-21 and understated in 2021-22 which affects the ending fund balances.

IPI revenues of \$250,780 won't affect the fund balances because the accounting is different. Revenues are only recognized when expenditures are expended. So revenues and expenditures are recorded in the same fiscal year.

Due to ESSER III ("third round" one-time COVID revenues) accounting not being finalized by the CDE yet, we are unable to record in 2020-21 or 2021-22 right now. But, we were able to account for it in our MYP for 2022-23. So, ESSER III revenues (\$1,232,920) are included in 2022-23. Once things are finalized, the revenues will actually be recorded in 2020-21 or 2021-22. We will not have any ESSER III expenditures in 2020-21. The expenditures will be expended in 2021-22, 2022-23 and 2023-24. Most will be expended in 2022-23 and 2023-24. This affects the matching of revenues and expenditures and it also affects the ending fund balances. Note how revenues and ending fund balance is overstated in 2022-23.

"second round" one-time COVID funds = ESSER II (3212), ELO (7425), ELO - Para's (7426), IPI (7422)

"third round" one-time COVID funds = ESSER III (3213, 3214)

MYP = Multiyear Projection

## 2021-2022 LCAP Overview on a Page

**Goal #1:** Hamilton Unified School District will provide highly qualified instructors, books/supplies/materials and district infrastructure to promote college and career readiness to help all students succeed.

- Staff Salaries
- Special Education Services
- Textbooks/Materials
- School Safety Measures
- Library Updates
- Increased Course Offerings
- Technology Upgrades/Updates
- Counseling and Intervention Services

**Goal #2:** HUSD strives to provide the highest quality education for our students. We are focused on high academic standards while also providing college and career awareness and experiences for all students.

- Staff Professional Development and Professional Learning Communities
- Multi Tier Systems of Support (MTSS)
- Designated English Language Development (ELD) support
- Students with Disabilities support

**Goal #3:** Engagement: District will improve parent participation, community input and student engagement through inclusion of all stakeholders in the learning process.

- Academic Parent Teacher Teams (APTT)
- Professional Development for Students on Individual Educational Plans (IEPs)
- School Based Counselling
- Parent Outreach events
- Staff Professional Development to support social/emotional needs of students
- English Language Support

## Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$7,347,572.00	\$2,227,736.00			\$9,575,308.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$6,817,524.00	\$2,757,784.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	All	Certificated and Counseling Staff	\$1,835,032.00	\$631,087.00			\$2,466,119.00
1	2	All Students with Disabilities	Special Education Services	\$406,978.00				\$406,978.00
1	3	All	Textbooks/Materials	\$205,615.00	\$50,527.00			\$256,142.00
1	4	All	Classified Staffing	\$513,489.00	\$265,300.00			\$778,789.00
1	5	All	Safe and Secure School Facilities		\$310,300.00			\$310,300.00
1	6	English Learners Foster Youth Low Income	Library Update	\$21,750.00	\$61,388.00			\$83,138.00
1	7	All	Increased Course Offerings	\$900,059.00	\$61,303.00			\$961,362.00
1	8	All	Technology Access	\$131,264.00	\$29,472.00			\$160,736.00
1	9	English Learners Foster Youth Low Income	Additional Counseling and Intervention Services	\$337,580.00	\$132,600.00			\$470,180.00
1	10	English Learners Foster Youth Low Income	Provide after-school and extended year learning including intervention and enrichment through the Boys & Girls Club	\$40,750.00				\$40,750.00
2	1	All	Staff Development	\$361,380.00	\$107,473.00			\$468,853.00
2	2	English Learners Foster Youth Low Income	Designated ELD	\$558,173.00	\$220,647.00			\$778,820.00
2	3	All	Classified Professional Development	\$249,770.00	\$185,848.00			\$435,618.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	4	Students with Disabilities	Professional Development focused on Students with Disabilities	\$584,960.00	\$92,132.00			\$677,092.00
3	1	English Learners Foster Youth Low Income	Continue Academic Parent Teacher Teams (APTT) and other family education programs.	\$674,747.00				\$674,747.00
3	2	Students with Disabilities	Provide professional development for systematic implementation of individualized education plan (IEP) goals.	\$344,385.00	\$8,289.00			\$352,674.00
3	3	English Learners Foster Youth Low Income	Maintain school based counseling services primarily directed for the unduplicated students.(Mental Health)	\$70,033.00	\$9,734.00			\$79,767.00
3	4	English Learners Foster Youth Low Income	Parent outreach events	\$32,270.00				\$32,270.00
3	5	All	Employ classified staff to provide supervision to maintain a safe environment.	\$27,500.00				\$27,500.00
3	6	English Learners Foster Youth Low Income	Provide coaching assistance to teachers for full implementation for behavior supports for unduplicated students.	\$42,860.00	\$61,636.00			\$104,496.00
3	7	English Learners	English Language Language Support Team	\$8,977.00				\$8,977.00

## Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
<b>Total:</b>	\$1,787,140.00	\$2,273,145.00
<b>LEA-wide Total:</b>	\$1,746,390.00	\$2,232,395.00
<b>Limited Total:</b>	\$0.00	\$0.00
<b>Schoolwide Total:</b>	\$1,074,827.00	\$1,268,815.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	6	Library Update	LEA-wide Schoolwide	English Learners Foster Youth Low Income		\$21,750.00	\$83,138.00
1	9	Additional Counseling and Intervention Services	LEA-wide Schoolwide	English Learners Foster Youth Low Income		\$337,580.00	\$470,180.00
1	10	Provide after-school and extended year learning including intervention and enrichment through the Boys & Girls Club	Schoolwide	English Learners Foster Youth Low Income		\$40,750.00	\$40,750.00
2	2	Designated ELD	LEA-wide	English Learners Foster Youth Low Income		\$558,173.00	\$778,820.00
3	1	Continue Academic Parent Teacher Teams (APTT) and other family education programs.	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$674,747.00	\$674,747.00
3	3	Maintain school based counseling services primarily directed for the unduplicated	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$70,033.00	\$79,767.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
		students.(Mental Health)					
3	4	Parent outreach events	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$32,270.00	\$32,270.00
3	6	Provide coaching assistance to teachers for full implementation for behavior supports for unduplicated students.	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$42,860.00	\$104,496.00
3	7	English Language Language Support Team	LEA-wide	English Learners	All Schools	\$8,977.00	\$8,977.00