

CHULA VISTA ELEMENTARY SCHOOL DISTRICT

GOVERNING BOARD AGENDA ITEM

Prepared by: Business Services and
Support

ITEM TITLE:

- (1) Review of the 2020-21 State Budget;
- (2) Approve Updated 2019-20 Estimated Actuals and Revisions to the 2020-21 District Adopted Budget; and
- (3) Review Revisions to the Criteria and Standards for the 2020-21 Revised Budget and Authorize Superintendent to sign Certification

 X **Action**

 Information

BACKGROUND INFORMATION:

On June 29, 2020, Governor Newsom signed into law the 2020-21 State Budget (Budget Act). Education Code Section 42127(h) requires that school districts make available any budget revisions within 45 days after the Governor signs the annual Budget Act. The District is proposing a revised 2020-21 District Budget based on the Budget Act and will submit it to the San Diego County Office of Education. Additionally, the District is proposing an updated 2019-20 Estimated Actuals.

ADDITIONAL DATA:

Attached are various District and State reports with updated 2019-20 and revised 2020-21 budgets as of August 12, 2020.

- Attachment I – Total General Fund Summary of Revenues, Expenditures, and Changes in Fund Balance; General Fund Unrestricted Programs Summary of Revenues, Expenditures, and Changes in Fund Balance; Summary of Unrestricted Revenues; and Summary of Unrestricted Expenditures by Object Code
- Attachment II – Summary: General Fund Restricted Programs
- Attachment III – Charter, Child Development and Cafeteria Funds Narrative at August 12, 2020.
- Attachment IV – Charter, Child Development and Cafeteria Funds Summary of Revenues, Expenditures, and Changes in Fund Balance
- Attachment V – 2019-20, 2020-21 and 2021-22 Cash Flow Analyses
 - Form CB – District Certification
 - Form 01CS – Criteria and Standards
 - Form MYP – Multiyear Projections

School Districts are required to conduct a review of the Adopted Budget in accordance with the state-adopted criteria and standards at adopted budget. With the changes in the Revised Budget, the District conducted a review of the Revised Budget in accordance with the criteria and standards and the District satisfactorily meets the required state standards.

FISCAL IMPACT/FUNDING SOURCE:

The District's Updated 2019-20 Estimated Actuals is based primarily on the following.

- On June 17, 2020, the Board of Education ratified the employee compensation settlement with Chula Vista Educators (CVE) for the 2019-20, and 2020-21 school years. Since the 2019-20 one-time 2% bonus for the District positive outlier status and the \$500 increase in health benefits is effective in 2019-20 and they were both Board approved in the 2019-20 fiscal year, they are being accrued in the 2019-20 Estimated Actuals in accordance with governmental accounting practices.

The District's revised 2020-21 budget is based on the changes included in the 2020-21 State Budget, the Board approved employee compensation settlements, and Federal Coronavirus Aid Relief and Economic Security (CARES) funding as noted below.

- The Budget Act removes the 10% cut to the Local Control Funding Formula (LCFF) base grant amount and provides a zero (0.0%) LCFF COLA resulting in an approximately a \$16.9 Million increase in LCFF revenues from the Adopted Budget.
- On June 17, 2020, the Board of Education ratified the employee compensation settlement with Chula Vista Educators (CVE) for the 2019-20, and 2020-21 school years. The 2019-20 compensation costs are being reported in the 2019-20 Estimated Actual as noted above.
- On July 15, 2020, the Board of Education ratified the employee compensation settlement with Chula Vista Classified Employees Organization (CVCEO) for the 2019-20 and 2020-21 school years.
- On July 15, 2020, the Board of Education approved the employee compensation settlement for Non-represented employees for the 2019-20 and 2020-21 school years.
- Federal CARES one-time restricted revenues and expenditures of approximately \$22.8 million for use to support COVID-19 response activities is included.

STAFF RECOMMENDATION:

Recommend approval and certification.

General Fund
Summary of Unrestricted Revenues, Expenditures, and Changes in Fund Balance

Attachment I

<u>Description</u>	2019-20 Estimated Actuals Budget*	2020-21 Board Adopted Budget*	2019-20 Updated Estimated Actuals Budget	2020-21 Revised Budget
A. Revenues	\$238,194,758	\$214,907,039	\$238,194,758	\$231,827,298
B. Expenditures	<u>194,587,941</u>	<u>196,105,309</u>	<u>196,976,975</u>	<u>202,432,024</u>
C. Excess (Deficiency) of Revenues over Expenditures	43,606,817	18,801,730	41,217,783	29,395,274
D. Other Financing Sources/Uses				
1. Proceeds for Capital Leases	97,472	97,472	97,472	97,472
2. Contributions to Special Education and Maintenance	<u>(42,366,837)</u>	<u>(41,418,270)</u>	<u>(42,823,562)</u>	<u>(43,912,922)</u>
	(42,269,365)	(41,320,798)	(42,726,090)	(43,815,450)
E. Net Increase (Decrease) in Fund Balance	<u>1,337,452</u>	<u>(22,519,068)</u>	<u>(1,508,307)</u>	<u>(14,420,176)</u>
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	41,855,793	43,193,245	41,855,793	40,347,486
2. Net Ending Balance				
a. Revolving Cash Fund	135,000	135,000	135,000	135,000
b. Stores	700,000	700,000	700,000	700,000
c. Reserve for Economic Uncertainties	39,628,458	19,539,177	36,782,699	24,792,310
d. Designated for LCAP/Site Funds	2,429,787	0	2,429,787	0
e. Designated for Donations/School Gifts	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Fund Balance, Reserves	<u>\$43,193,245</u>	<u>\$20,674,177</u>	<u>\$40,347,486</u>	<u>\$25,927,310</u>
District Reserve for Economic Uncertainties	13.64% = \$39,628,458	6.69% = \$19,539,177	12.53% = \$36,782,699	7.65% = \$24,792,310
Minimum 3% Reserve	3% = \$8,718,976	3% = \$8,757,380	3% = \$8,804,32	3% = \$9,728,172

*Approved by the Board of Education June 17, 2020

General Fund
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*Approved by the Board of Education June 17, 2020

**General Fund
Summary of Unrestricted Revenues**

Attachment I

	2019-20 Estimated Actuals <u>Budget*</u>	2020-21 Board Adopted <u>Budget*</u>	2019-20 Updated Estimated <u>Actuals Budget</u>	2020-21 Revised <u>Budget</u>
<u>Student Factors</u>				
K-6 ADA	22,435	22,435	22,435	22,435
<u>Revenues</u>				
1. <u>LCFF Sources</u>	\$213,001,509	\$196,300,431	\$213,001,509	\$213,220,690
2. <u>Federal Revenues</u>				
a. Impact Aid (PL874)	\$771,159	\$500,000	\$771,159	\$500,000
b. U.S. Wildlife Reserve	9,133	9,133	9,133	9,133
c. Medi-Cal Administrative Activities/Other Federal	679,826	600,000	679,826	600,000
Total Federal Revenues	\$1,460,118	\$1,109,133	\$1,460,118	\$1,109,133
3. <u>Other State Revenues</u>				
a. Mandated Block Grant	\$718,775	\$721,516	\$718,775	\$721,516
b. Lottery-unrestricted	3,620,326	3,582,972	3,620,326	3,582,972
c. STAR/CELDT Testing	46,562	50,000	46,562	50,000
d. Special Education Preschool Grant	5,595,189	0	5,595,189	0
Total State Revenues	\$9,980,852	\$4,354,488	\$9,980,852	\$4,354,488
4. <u>Other Local Revenues</u>				
a. Sale of Equipment/Supplies/Other	17,300	30,000	17,300	30,000
b. Transportation Services Study Trips	148,807	200,000	148,807	200,000
c. Leases & Rentals	250,000	310,000	250,000	310,000
d. Interest	1,215,050	420,000	1,215,050	420,000
e. Nonresident Tuition	861	1,000	861	1,000
f. Interagency	11,060,379	11,224,643	11,060,379	11,224,643
g. Student Teaching	17,100	20,000	17,100	20,000
h. Other In-lieu Tax	6,544	6,544	6,544	6,544
i. All Other Local	736,238	630,800	736,238	630,800
j. School Gifts/United Way	300,000	300,000	300,000	300,000
Total Local Revenues	\$13,752,279	\$13,142,987	\$13,752,279	\$13,142,987
Total Revenues	\$238,194,758	\$214,907,039	\$238,194,758	\$231,827,298

*Approved by the Board of Education June 17, 2020

**General Fund
Summary of Unrestricted
Expenditures by Object Code**

ATTACHMENT I

State Object Code	<u>Description</u>	2019-20 Estimated Actuals <u>Budget*</u>	2020-21 Board Adopted <u>Budget*</u>	2019-20 Updated Estimated <u>Actuals Budget</u>	2020-21 Revised <u>Budget</u>
<u>Expenditures</u>					
1000	Certificated Salaries	\$105,543,795	\$105,184,445	\$107,334,040	\$108,709,522
2000	Classified Salaries	27,415,279	28,359,027	27,415,279	29,612,617
3000	Employee Benefits	43,927,251	42,936,757	44,406,751	44,553,303
4000	Books and Supplies	3,777,071	5,437,824	3,777,071	5,437,824
5000	Services & Other Operating Expenses	16,391,322	16,389,184	16,391,322	16,389,184
6000	Capital Outlay	126,176	166,976	126,176	166,976
7000	Other Outgo/Uses	<u>(2,592,953)</u>	<u>(2,368,904)</u>	<u>(2,473,664)</u>	<u>(2,437,402)</u>
	Total Expenditures	<u>\$194,587,941</u>	<u>\$196,105,309</u>	<u>\$196,976,975</u>	<u>\$202,432,024</u>

* Approved by the Board of Education June 17, 2020

**Chula Vista Elementary School District
Summary: General Fund Restricted Programs**

Attachment II

Program	2019-20	2019-20	2020-21	2020-21	2019-20	2019-20	2020-21	2020-21
	Est. Rev. Actuals Budget*	Est. Exp. Actuals Budget*	Board Adopted Rev Budget*	Board Adopted Exp Budget*	Updated Est. Rev. Actuals Budget	Updated Est. Exp Actuals Budget	Revised Rev Budget	Revised Exp. Budget
LCFF SOURCES								
Special Education	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484
TOTAL LCFF SOURCES	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484	\$ 1,678,484
FEDERAL								
Title I - Federal Compensatory Education	\$ 4,922,878	\$ 4,922,878	\$ 6,658,522	\$ 6,658,522	\$ 4,946,789	\$ 4,946,789	\$ 6,634,611	\$ 6,634,611
Elementary and Secondary School Emergency Relief (ESSER)					140,000	140,000	4,319,795	4,319,795
Governor's Emergency Education Relief (GEER)							1,755,403	1,755,403
Corona Relief Fund (CRF): Special Education							5,657,051	5,657,051
Corona Relief Fund (CRF): Unduplicated Count							7,665,917	7,665,917
Corona Relief Fund (CRF): LCFF							1,477,861	1,477,861
SPED, Local Assistance	5,006,374	5,006,374	5,006,374	5,006,374	5,006,374	5,006,374	5,006,374	5,006,374
SPED, Preschool Grant	830,572	830,572	830,572	830,572	830,572	830,572	830,572	830,572
SPED, Local Assistance, Private School ISPs	46,075	46,075	30,854	30,854	46,075	46,075	30,854	30,854
Federal Preschool Grant	268,569	268,569	268,569	268,569	268,569	268,569	268,569	268,569
Federal IDEA Mental Health Local Entitlement	333,080	333,080	333,718	333,718	333,080	333,080	333,718	333,718
Federal Preschool Staff Development	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038
Title II - Teacher Quality	731,323	731,323	830,763	830,763	732,984	732,984	829,102	829,102
Title IV - Student Support and Academic Enrichment	479,833	479,833	691,896	691,896	483,982	483,982	687,747	687,747
Title IV - Student Support and Acad Enrich (One-time Competitive)	258,621	258,621	0	0	258,621	258,621	0	0
Title III - Ed of LEP (EIEP/Bilingual Programs)	884,026	884,026	706,639	706,639	888,316	888,316	702,349	702,349
Head Start Preschool	0	0	0	0	0	0	0	0
Medi-Cal Billing	604,324	534,517	0	824,774	604,324	535,016	0	824,275
Medi-Cal Target Case Management - Fam Res Ctr	3,675	46,508	0	27,104	3,675	46,508	0	27,104
Mathematics/Reading AB 466 (One Time)	0	0	3,903	3,903	0	0	3,903	3,903
TOTAL FEDERAL PROGRAMS	\$ 14,372,388	\$ 14,345,414	\$ 15,364,848	\$ 16,216,726	\$ 14,546,399	\$ 14,519,924	\$ 36,206,864	\$ 37,058,243
STATE								
Classified Sch. Employee Professional Development	\$ 0	\$ 0	\$ 0	\$ 148,571	\$ 0	\$ 0	\$ 0	\$ 148,571
COVID-19 LEA Response Fund	390,507	175,728	0	214,779	390,507	0	0	390,507
Corona Relief Fund (CRF): Prop 98					0	0	1,814,133	1,814,133
Lottery/Restricted	1,366,369	1,986,301	1,264,578	1,360,354	1,366,369	1,986,301	1,264,578	1,360,354
Low Performing Students Block Grant	0	5,176	0	694,337	0	5,176	0	694,337
Special Ed: Mental Health Services	1,792,771	1,792,771	1,844,963	1,844,963	1,792,771	1,792,771	1,844,963	1,844,963
STRS On-Behalf Pension Contribution	16,083,417	16,083,417	12,752,882	12,752,882	16,083,417	16,083,417	12,752,882	12,752,882
TOTAL STATE PROGRAMS	\$ 19,633,064	\$ 20,043,393	\$ 15,862,423	\$ 17,015,886	\$ 19,633,064	\$ 19,867,665	\$ 17,676,556	\$ 19,005,747
LOCAL								
Special Education	\$ 13,041,660	\$ 13,041,660	\$ 15,669,657	\$ 15,669,657	\$ 13,041,660	\$ 13,041,660	\$ 15,669,409	\$ 15,669,409
Special Education - Low Incidence	65,945	65,945	65,945	65,945	65,945	65,945	438,113	438,113
After School Learning & Safe Neighborhoods	3,365,041	3,365,041	3,365,041	3,365,041	3,365,041	3,365,041	3,700,109	3,700,109
21st Century Comm. Learning Center (21stCCLC)	13,750	13,750	(0)	(0)	13,750	13,750	(0)	(0)
Alliance Health Care / FRC	0	0	0	0	0	0	0	0
Ball Foundation - District	0	0	15,952	15,952	0	0	15,952	15,952
Be There San Diego	8,982	8,982	0	0	8,982	8,982	0	0
CA Family Resource Assn.	8,796	8,796	5,864	5,864	8,796	8,796	5,864	5,864
California Children Services	370	370	0	0	370	370	0	0
CDBG/City of CV - Child Advocate - Fam Res Ctrs	11,213	11,213	0	0	11,213	11,213	0	0
Center for Civic Engagement	0	0	127	127	0	0	127	127
Chargers Champion - Hilltop Drive School	0	0	374	374	0	0	374	374
Children's Partnership	0	0	0	0	0	0	0	0
CTC Paraprof Teacher Training Repayment Acct	0	0	9,093	9,093	0	0	9,093	9,093
CV Comm Collaborative Community Project	61,968	61,968	0	0	61,968	61,968	0	0
CV Comm Collaborative/Fam Res Ctrs (CVCC/FRC)	59,091	59,091	(0)	(0)	59,091	59,091	(0)	(0)
Day of the Child / FRC	17,695	17,695	0	0	17,695	17,695	0	0
District Intramural Sports	17,851	17,851	8,209	8,209	17,851	17,851	8,209	8,209
EastLake Educational Foundation	62,359	62,359	0	0	62,359	62,359	0	0
EISS Implementation Grant	0	0	107	107	0	0	107	107
EL Improvement Collaborative	0	0	4,897	4,897	0	0	4,897	4,897
Even Start/Schools Support	0	0	1,485	1,485	0	0	1,485	1,485
Even Start/Schools Support/Coaching Project	0	0	1,447	1,447	0	0	1,447	1,447
Even Start/Toyota Family Literacy Prgm	0	0	61	61	0	0	61	61
First 5 Live Well San Diego	84,942	84,942	83,952	83,952	84,942	84,942	83,952	83,952
FRC Census 2020 - City of CV	0	0	0	0	0	0	0	0
FRC Census 2020 - United Way	27,000	27,000	0	0	27,000	27,000	0	0
FRC Kaiser Hospital Foundation	0	0	0	0	0	0	0	0
FRC NALEO	1,000	1,000	0	0	1,000	1,000	0	0
General Mills Foundation	0	0	34	34	0	0	34	34

*Approved by the Board of Education June 17, 2020
08-12-20

**Chula Vista Elementary School District
Summary: General Fund Restricted Programs**

Attachment II

Program	2019-20	2019-20	2020-21	2020-21	2019-20	2019-20	2020-21	2020-21
	Est. Rev. Actuals Budget*	Est. Exp. Actuals Budget*	Board Adopted Rev Budget*	Board Adopted Exp Budget*	Updated Est. Rev. Actuals Budget	Updated Est. Exp Actuals Budget	Revised Rev Budget	Revised Exp. Budget
Girard Foundation Grant	301	301	13,399	13,399	301	301	13,399	13,399
HHS/CPPW Healthy Schools Grant	0	0	21	21	0	0	21	21
HomeTown Grant	138	138	1,163	1,163	138	138	1,163	1,163
Inter-Generational Games - Olympic Training Center	1,795	1,795	1,831	1,831	1,795	1,795	1,831	1,831
Kaiser Foundation - Otay	59	59	921	921	59	59	921	921
Kaiser Foundation Hospitals	277	277	5,261	5,261	277	277	5,261	5,261
Literacy for Life	0	0	500	500	0	0	500	500
Living Coast Discovery Center	0	0	39	39	0	0	39	39
Microsoft CA Government Entities Settlement	0	0	361	361	0	0	361	361
Microsoft Technology Voucher	27,836	27,836	0	0	27,836	27,836	0	0
Midway Magic	0	0	1,790	1,790	0	0	1,790	1,790
National Foundation For Autism Research	0	0	2,694	2,694	0	0	2,694	2,694
OASIS Tutoring Program	0	0	3,733	3,733	0	0	3,733	3,733
Poison Control/FRC	21,408	21,408	(0)	(0)	21,408	21,408	(0)	(0)
Professional Development Institutes (PDI)	0	0	914	914	0	0	914	914
Project Cal-Well	42,742	42,742	69,738	69,738	42,742	42,742	69,738	69,738
Quality Preschool Initiative (QPI)	408,580	408,580	0	0	408,580	408,580	0	0
San Diego County Intergmntl Prgm - Otay/Early Int.	0	0	1,221	1,221	0	0	1,221	1,221
San Diego Foundation - Vonnie McMillin Fndtn	17	17	11,373	11,373	17	17	11,373	11,373
San Diego Foundation Teacher's Fund - Various Sites	0	0	11,160	11,160	0	0	11,160	11,160
San Diego Unified Port District	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760
Sanford Harmony	4,000	4,000	76,000	76,000	4,000	4,000	76,000	76,000
SD Association of Government/FRC	20,000	20,000	0	0	20,000	20,000	0	0
South Bay Community Services - SBSC/FRC	12,381	12,381	0	0	12,381	12,381	0	0
Special Olympics	604	604	906	906	604	604	906	906
Speech Contest B of A	0	0	1,050	1,050	0	0	1,050	1,050
Stuart Foundation	0	0	0	0	0	0	0	0
SUHSD - Support	70,796	70,796	(0)	(0)	70,796	70,796	(0)	(0)
SUHSD - Healthy Eating Active Comm (HEAC)	0	0	686	686	0	0	686	686
Sweetwater Authority	1,454	1,454	1,514	1,514	1,454	1,454	1,514	1,514
TedX Chula Vista	0	0	0	0	0	0	0	0
Toshiba America Foundation	0	0	0	0	0	0	0	0
UCSD - CREATE	2,791	2,791	23,792	23,792	2,791	2,791	23,792	23,792
University of Miami / FRC	20,362	20,362	(0)	(0)	20,362	20,362	(0)	(0)
University Principal Preparation Initiative (Wallace Foundation)	113,412	113,412	0	0	113,412	113,412	0	0
USC/DODEA	73	73	0	0	73	73	0	0
Wells Fargo Donation - District	0	0	1,189	1,189	0	0	1,189	1,189
Wells Fargo Foundation	0	0	729	729	0	0	729	729
TOTAL LOCAL PROGRAMS	\$ 17,610,449	\$ 17,610,449	\$ 19,477,990	\$ 19,477,990	\$ 17,610,449	\$ 17,610,449	\$ 20,184,978	\$ 20,184,978
OTHER FINANCING SOURCES/USES								
Special Education	33,954,837	\$ 33,954,837	\$ 32,968,270	\$ 32,968,270	\$ 34,411,562	\$ 34,411,562	\$ 34,562,922	\$ 34,562,922
Restricted Maintenance Account	8,412,000	8,412,000	8,450,000	8,450,000	8,412,000	8,412,000	9,350,000	9,350,000
TOTAL OTHER FINANCING SOURCES/USE	\$ 42,366,837	\$ 42,366,837	\$ 41,418,270	\$ 41,418,270	\$ 42,823,562	\$ 42,823,562	\$ 43,912,922	\$ 43,912,922
GRAND TOTAL CATEGORICAL PROGRAMS	\$ 95,661,222	\$ 96,044,577	\$ 93,802,015	\$ 95,807,356	\$ 96,291,958	\$ 96,500,084	\$ 119,659,804	\$ 121,840,374

*Approved by the Board of Education June 17, 2020
08-12-20

Other Funds Narrative

This narrative describes significant changes that have occurred in the Other Funds between the 2019-20 Estimated Actuals Budget that was approved by the Board of Education on June 17, 2020 and the 2019-20 Updated Estimated Actuals Budget, as well as between the 2020-21 Adopted Budget and the 2020-21 Revised Budget. The attached pages detail the 2019-20 updated and 2020-21 revised budgets for the Cafeteria, Child Development and Charter School Funds.

Cafeteria Fund – Revenue estimates for the 2019-20 Updated Estimated Actuals Budget are not expected to change from the Board approved 2019-20 Estimated Actuals Budget. Expenditures are expected to decrease by <\$145,803> from the June Board-approved 2019-20 Estimated Actuals Budget due to an update in the indirect cost calculation, which now excludes food expenditures. Revenue estimates for the Revised Budget remain unchanged from the 2020-21 Board Adopted Budget. Expenditures are expected to increase by \$121,671 due primarily to the settled negotiations with CVCEO, which included a 2% off schedule bonus for 2019-20, a 1.5% salary schedule increase for 2020-21 and an increase in the health benefits cap.

Child Development Fund - Revenue and expenditure estimates for the 2019-20 Updated Estimated Actuals Budget are not expected to materially change from the June Board-approved 2019-20 Estimated Actuals Budget. Revenue estimates for the 2020-21 Revised Budget are expected to increase by \$163,406 from the 2020-21 Board Adopted Budget mainly due to the elimination of the <7.92%> deficit funding from the 2020-21 State Adopted Budget. Expenditures estimates are expected to increase by \$102,431 primarily due to settled negotiations with CVE and CVCEO, which included a 2% off schedule bonus for 2019-20, a 1.5% salary schedule increase for 2020-21 and an increase in the health benefits cap.

Charter Schools Fund (Arroyo Vista, CVLCC, Discovery, Mae L. Feaster, and Robert L. Mueller) – Revenue estimates for the 2019-20 Updated Estimated Actuals Budget are not expected to materially change from the June Board approved 2019-20 Estimated Actuals Budget. Expenditure estimates for the 2019-20 Updated Estimated Actuals are expected to increase by \$564,390 primarily due to a 2% off schedule bonus for 2019-20, and an increase in the health benefits cap. Revenue estimates for the 2020-21 Revised Budget are expected to increase \$9,018,666 primarily due to the elimination of the <7.92%> LCFF deficit funding from the 2020-21 State Adopted Budget of \$3,788,203 and one-time Federal and State CARES funds of \$5,230,463. Expenditures are expected to increase by \$6,283,252 with increases in expenditures related to personnel salary and benefit costs of \$788,528 due to increase of 1.5% on all salary schedule and increase in health benefits cap. In addition, increase in supplies and materials of \$5,426,152 and increase in services and other operating expenses of \$68,572 are related to the one-time Federal and State CARES funds expenditures.

Cafeteria Account (13-00)

ATTACHMENT IV

The District expects to serve over 4 million breakfasts and lunches in 2019-20. Meals are offered without charge or at reduced prices to children from qualifying families through federal and state reimbursements. The District currently charges \$1.00 for full price breakfasts and \$2.50 for full price lunches. Each meal must meet strict nutritional guidelines.

	2019-20 Estimated Actuals Budget*	2020-21 Board Adopted Budget*	2019-20 Updated Estimated Actuals Budget	2020-21 Revised Budget
Beginning Balance, July 1	\$3,734,603	\$1,260,848	\$3,734,603	\$1,406,651
Revenue				
Federal	\$8,085,000	\$10,000,000	\$8,085,000	\$10,000,000
State	602,000	975,000	602,000	975,000
Local	1,453,000	1,900,000	1,453,000	1,900,000
Total Revenue	\$10,140,000	\$12,875,000	\$10,140,000	\$12,875,000
Total Beginning Balance & Revenue	\$13,874,603	\$14,135,848	\$13,874,603	\$14,281,651
Expenditures				
Classified Salaries	\$4,233,755	\$4,351,509	\$4,233,755	\$4,541,724
Employee Benefits	1,641,775	1,677,769	1,641,775	1,756,980
Supplies & Materials	4,165,300	5,324,300	4,165,300	5,324,300
Services & Other Expenses	141,557	138,557	141,557	138,557
Capital Outlay	2,020,000	310,000	2,020,000	310,000
Other Outgo	411,368	389,583	265,565	241,828
Total Expenditures	\$12,613,755	\$12,191,718	\$12,467,952	\$12,313,389
Ending Balance	\$1,260,848	\$1,944,130	\$1,406,651	\$1,968,262
Stores	\$150,000	\$150,000	\$150,000	\$150,000
Restricted	1,110,848	1,794,130	1,256,651	1,818,262
Total Ending Balance, June 30	\$1,260,848	\$1,944,130	\$1,406,651	\$1,968,262

* Approved by the Board of Education June 17, 2020

Child Development Fund (12-06)

ATTACHMENT IV

The Child Development program includes the State Preschool classrooms located at Cook, Feaster Charter, Finney, Harborside, Juarez-Lincoln, Kellogg, Lauderbach, Loma Verde, Montgomery, Mueller Charter, Otay, Rice, Rogers, Rohr, Valle Lindo, and Vista Square. Cook, Feaster Charter and Lauderbach has two classrooms and the other sites have single classrooms. The sites run both a morning and afternoon session. In 2019-20, there are a total of 38 state preschool sessions serving over 800 students, ages 3-5. Beginning 2020-21, Feaster Charter preschool program will be closed and new classes will be added at Vista Square and Olympic View.

	2019-20 Estimated Actuals Budget*	2020-21 Board Adopted Budget*	2019-20 Updated Estimated Actuals Budget	2020-21 Revised Budget
Beginning Balance, July 1	\$655,676	\$769,892	\$655,676	\$769,892
Revenue				
State	\$4,583,707	\$4,762,464	\$4,642,134	\$4,925,870
Local	18,000	18,000	18,000	18,000
Total Revenue	4,601,707	4,780,464	4,660,134	4,943,870
Total Beginning Balance & Revenue	\$5,257,383	\$5,550,356	\$5,315,810	\$5,713,762
Expenditures				
Certificated Salaries	\$2,132,090	\$2,308,654	\$2,173,442	\$2,342,281
Classified Salaries	716,231	852,058	716,231	889,544
Employee Benefits	1,155,981	1,178,672	1,164,292	1,194,625
Supplies & Materials	220,000	220,000	220,000	220,000
Services & Other Expenses	149,210	149,210	149,210	149,210
Other Outgo	113,979	132,845	122,743	148,210
Total Expenditures	\$4,487,491	\$4,841,439	\$4,545,918	\$4,943,870
Total Ending Balance, June 30	\$769,892	\$708,917	\$769,892	\$769,892

* Approved by the Board of Education June 17, 2020

Charter Schools Fund (09-00)

Attachment IV

The District has five charter schools that are dependent direct-funded from the state and are accounted for in the Charter Schools Fund. The five charter schools are Arroyo Vista, Chula Vista Learning Community, Discovery, Feaster, and Mueller. Leonardo da Vinci Health Sciences Charter School was authorized by the District in April 2009 and began operating in 2009-10. Howard Gardner Community Charter School was authorized by the District in February 2011 and began operating in 2012-13. The Learning Choice Academy-Chula Vista was authorized by the District in May 2018 and began operating in 2018-19. Leonardo da Vinci Health Sciences Charter School, Howard Gardner Community Charter School and The Learning Choice Academy-Chula Vista are non-profit public benefit corporations and are not included in the Charter Schools Fund.

	2019-20 Estimated Actuals Budget*	2020-21 Board Adopted Budget*	2019-20 Updated Estimated Actuals Budget	2020-21 Revised Budget
Beginning Balance, July 1	<u>\$19,371,074</u>	<u>\$20,120,490</u>	<u>\$19,371,074</u>	<u>\$19,556,100</u>
Revenue				
Federal	\$2,037,627	\$2,669,563	\$2,037,627	\$7,411,768
State: LCFF	57,402,207	53,470,931	57,402,207	57,259,134
Lottery	1,336,047	1,285,226	1,336,047	1,285,226
Other State	3,749,034	2,986,433	3,749,034	3,474,691
Other Local	<u>722,758</u>	<u>660,837</u>	<u>722,758</u>	<u>660,837</u>
Total Revenue	<u>65,247,673</u>	<u>61,072,990</u>	<u>65,247,673</u>	<u>70,091,656</u>
Total Beginning Balance & Revenue	<u>\$84,618,747</u>	<u>\$81,193,480</u>	<u>\$84,618,747</u>	<u>\$89,647,756</u>
Expenditures				
Certificated Salaries	\$26,988,926	\$27,892,609	\$27,295,428	\$28,329,281
Classified Salaries	5,643,062	6,088,049	5,704,663	6,173,988
Employee Benefits	13,839,493	13,193,937	13,912,935	13,358,651
Supplies & Materials	2,081,776	2,746,379	2,202,447	8,176,228
Services & Other Operating Expenses	14,959,337	15,151,242	14,961,511	15,219,910
Sites, Buildings & Equipment	391,500	450,000	391,500	450,000
Other Outgo - Transfer to Fund B for Debt Service	<u>594,163</u>	<u>589,913</u>	<u>594,163</u>	<u>589,913</u>
Total Expenditures	<u>\$64,498,257</u>	<u>\$66,112,129</u>	<u>\$65,062,647</u>	<u>\$72,297,971</u>
Ending Balance, June 30	<u><u>\$20,120,490</u></u>	<u><u>\$15,081,351</u></u>	<u><u>\$19,556,100</u></u>	<u><u>\$17,349,785</u></u>
Designated for Revolving Cash Fund	10,000	10,000	10,000	10,000
Restricted Designated Minimum Reserve	4,168,454	4,300,275	4,197,337	4,620,284
Undesignated Reserve	<u>15,942,036</u>	<u>10,771,076</u>	<u>15,348,763</u>	<u>12,719,501</u>
Total Ending Balance	<u><u>20,120,490</u></u>	<u><u>15,081,351</u></u>	<u><u>19,556,100</u></u>	<u><u>17,349,785</u></u>

*Approved By the Board of Education June 17, 2020

2019-20 Cash Flow
General Fund + Categorical Programs

	Jul-19 (Actual)	Aug-19 (Actual)	Sept-19 (Actual)	Oct-19 (Actual)	Nov-19 (Actual)	Dec-19 (Actual)	Jan-20 (Actual)	Feb-20 (Actual)	Mar-20 (Actual)	April-20 (Actual)	May-20 (Actual)	June-20 (Actual)	ANNUAL TOTALS
Beginning Cash Balance	\$ 39,112,395	\$ 41,704,947	\$ 26,308,199	\$ 22,112,334	\$ 13,842,773	\$ 6,602,996	\$ 39,894,631	\$ 43,084,800	\$ 32,137,420	\$ 27,315,691	\$ 45,579,886	\$ 39,404,801	\$ 39,112,395
LCFF - State Aid Apportionment	4,965,479	4,965,479	8,937,862	8,937,862	8,937,862	8,937,862	8,937,862	8,974,037	8,974,037	8,974,037	8,974,037	5,401,529	90,516,416
Property Taxes	604,202	1,594,910	559,908	1,116,935	3,661,138	33,854,534	17,018,086	2,423,161	-	38,552,267	2,244,812	5,401,529	107,031,482
EPA Tax Initiative	-	-	8,910,433	-	-	8,910,433	-	-	7,514,952	-	-	-	25,335,818
RDA Residual Balance & CRD	-	-	-	-	-	-	1,667,767	-	-	-	-	2,673,345	4,341,112
Charter in-Lieu Taxes	-	(1,425,517)	(2,851,034)	(1,900,689)	(1,900,689)	(2,066,646)	(2,066,646)	(2,066,646)	(3,741,787)	(1,870,894)	(1,945,160)	(1,945,160)	(23,780,868)
Special Education Prop Tax Xfer	-	-	-	-	-	-	917,422	-	-	-	-	676,438	1,593,860
Special Education	-	-	-	-	-	-	-	-	-	-	172,717	88,570	261,287
Federal Impact Aid	-	-	196,159	-	-	-	511,475	-	-	132,584	-	-	840,218
Title I	-	-	-	572,421	-	-	2,739,020	-	-	-	-	1,406,005	4,717,446
Title II	-	-	-	185,168	-	-	384,778	-	-	-	-	107,185	677,131
Title III	-	-	-	146,972	-	-	384,994	-	-	256,988	-	-	788,954
Title IV	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal	133,670	93,970	31,688	35,709	37,360	411,280	165,402	81,081	19,785	120,349	63,633	231,179	1,425,106
Lottery	-	-	-	-	-	-	1,160,521	-	1,134,774	-	-	1,198,659	3,493,954
Mandated Block Grant	-	-	-	-	718,775	-	-	-	-	-	-	-	718,775
Other State	11,670	-	-	-	926,796	2,797,595	-	-	35,015	390,507	3,260,474	500	7,422,557
ASES Pass Through	-	-	-	-	-	-	-	-	2,187,277	-	-	-	2,187,277
PA Special Ed Pass Through	628,544	652,532	1,152,968	1,152,968	1,152,968	1,152,968	1,152,968	1,209,100	1,209,100	1,201,901	1,214,629	-	11,880,646
Other Local	687,111	918,749	1,611,738	1,077,917	987,777	1,089,770	1,152,153	1,291,141	1,542,327	1,054,251	882,761	1,463,752	13,759,447
2018/19 Deferral	6,495,766	1,561,906	-	2,245,084	273,754	58,411.00	681	-	113,215	-	-	82,101	10,830,918
TRANS Principal Amounts	15,000,000	-	-	-	-	-	-	-	-	-	-	-	15,000,000
Temporary Transfers/DTDF	-	-	-	-	918,878	-	51,490	-	-	-	-	-	970,368
Other Revenue/Cash Inflows	210,391	599,400	363,267	1,930,351	554,686	706,835	1,500,702	674,038	645,113	246,086	1,286,499	1,702,114	10,419,482
Total Revenues	\$ 28,736,833	\$ 8,961,429	\$ 18,912,989	\$ 15,500,698	\$ 16,269,305	\$ 55,853,042	\$ 35,678,675	\$ 12,585,912	\$ 19,633,808	\$ 49,058,076	\$ 16,154,402	\$ 13,086,217	\$ 290,431,386
Total Revenue and Beg. Bal.	\$ 67,849,228	\$ 50,666,376	\$ 45,221,188	\$ 37,613,032	\$ 30,112,078	\$ 62,456,038	\$ 75,573,306	\$ 55,670,712	\$ 51,771,228	\$ 76,373,767	\$ 61,734,288	\$ 52,491,018	\$ 329,543,781
Salaries & Benefits	\$ 17,870,990	\$ 20,880,602	\$ 20,773,983	\$ 20,606,073	20,703,643	20,704,193	20,669,776	20,676,468	20,907,820	20,573,121	20,141,879	20,316,719	\$ 244,825,267
Commercial Warrant Exp	2,382,621	2,823,918	2,309,944	3,066,092	2,762,019	1,848,719	2,464,703	2,632,894	2,597,424	1,593,445	1,948,818	3,176,889	29,607,486
TRANS Repayment	-	-	-	-	-	-	7,775,000	-	-	7,775,000	-	-	15,550,000
Temporary Transfers/DTDF	-	-	-	-	-	-	1,388,144	92,336	92,336	92,336	92,336	-	1,757,488
Other Cash Outflows	5,890,670	653,657	24,927	98,094	43,420	8,495	190,883	131,594	857,957	759,979	146,454	216,982	9,023,112
Total Expenditures	\$ 26,144,281	\$ 24,358,177	\$ 23,108,854	\$ 23,770,259	23,509,082	\$ 22,561,407	32,488,506	23,533,292	\$ 24,455,537	\$ 30,793,881	\$ 22,329,487	\$ 23,710,590	\$ 300,763,353
ENDING CASH BALANCE	\$ 41,704,947	\$ 26,308,199	\$ 22,112,334	\$ 13,842,773	6,602,996	\$ 39,894,631	43,084,800	32,137,420	\$ 27,315,691	\$ 45,579,886	\$ 39,404,801	\$ 28,780,428	\$ 28,780,428

2020-21 Cash Flow
General Fund + Categorical Programs

	Jul-20 (Estimated)	Aug-20 (Estimated)	Sept-20 (Estimated)	Oct-20 (Estimated)	Nov-20 (Estimated)	Dec-20 (Estimated)	Jan-21 (Estimated)	Feb-21 (Estimated)	Mar-21 (Estimated)	April-21 (Estimated)	May-21 (Estimated)	June-21 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 28,780,428	\$ 28,171,756	\$ 32,486,599	\$ 36,352,708	\$ 15,309,298	\$ 3,858,353	\$ 24,984,325	\$ 15,751,101	\$ 46,099,114	\$ 21,651,955	\$ 37,905,419	\$ 17,089,426	\$ 28,780,428
LCFF - State Aid Apportionment	5,538,561	5,538,561	9,969,409	9,969,409	9,969,409	9,969,409	9,969,409	-	-	-	-	-	60,924,167
Property Taxes	604,086	1,594,603	559,800	1,116,720	3,660,432	33,848,006	17,014,805	2,422,694	-	38,544,834	2,244,379	4,588,160	106,198,519
EPA Tax Initiative	-	-	4,573,908	-	-	4,573,908	-	-	-	-	-	-	9,147,816
RDA Residual Balance & CRD	-	-	-	-	-	-	970,790	-	-	-	-	2,912,368	3,883,158
Charter in-Lieu Taxes	-	(1,556,079)	(3,112,159)	(2,074,772)	(2,074,772)	(2,074,772)	(2,074,772)	(2,074,772)	(3,630,853)	(1,815,426)	(1,815,426)	(1,815,426)	(24,119,229)
Special Education Prop Tax Xfer	-	-	-	-	-	-	917,422	-	-	-	-	761,062	1,678,484
Special Education	-	-	-	-	-	-	-	-	-	-	172,716	88,570	261,286
Federal Impact Aid	-	-	127,185	-	-	-	331,628	-	-	-	-	41,187	500,000
Title I	-	-	-	572,421	-	-	2,739,020	-	-	-	-	1,406,005	4,717,446
Title II	-	-	-	185,168	-	-	384,778	-	-	-	-	107,185	677,131
Title III	-	-	-	129,130	-	-	338,257	-	-	225,790	-	-	693,177
Title IV	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal	-	-	14,800,829	-	1,114,949	-	1,114,949	1,755,403	-	1,114,949	-	-	19,901,079
Lottery	-	-	-	-	-	-	1,148,547	-	-	1,327,932	-	1,176,418	3,652,897
Mandated Block Grant	-	-	-	-	721,516	-	-	-	-	-	-	-	721,516
Other State	-	-	1,814,133	-	953,777	-	-	-	-	-	461,241	-	3,229,151
ASES Pass Through	-	-	-	-	-	-	-	-	2,405,071	-	-	-	2,405,071
PA Special Ed Pass Through	755,189	784,010	1,385,278	1,385,278	1,385,278	1,385,278	1,385,278	-	-	-	-	-	8,465,589
Other Local	32,179	666,086	1,428,569	958,361	929,081	950,072	967,280	923,206	1,476,169	783,767	741,014	735,377	10,591,161
2019/20 Deferral	17,256,844	2,045,015	403,403	2,296,937	378,800	-	-	-	-	-	1,510,738	482,429	24,374,166
TRANS / Temporary Transfers	-	20,000,000	-	-	-	-	-	-	-	-	-	-	20,000,000
Treasury Loan/Cross Year TRANS	-	-	-	-	-	-	-	52,000,000	-	-	-	-	52,000,000
Other Revenue/Cash Inflows	524,892	524,892	524,892	524,892	524,892	524,892	524,892	524,892	524,892	524,892	524,892	524,887	6,298,699
Total Revenues	\$ 24,711,751	\$ 29,597,088	\$ 32,475,247	\$ 15,063,544	\$ 17,563,362	\$ 49,176,793	\$ 35,732,283	\$ 55,551,423	\$ 775,279	\$ 40,706,738	\$ 3,839,554	\$ 11,008,222	\$ 316,201,284
Total Revenue and Beg. Bal.	\$ 53,492,179	\$ 57,768,844	\$ 64,961,846	\$ 51,416,252	\$ 32,872,660	\$ 53,035,146	\$ 60,716,608	\$ 71,302,524	\$ 46,874,393	\$ 62,358,693	\$ 41,744,973	\$ 28,097,648	\$ 344,981,712
Salaries & Benefits	\$ 18,612,167	\$ 21,746,599	\$ 21,635,558	\$ 25,578,782	\$ 21,562,301	\$ 21,562,874	\$ 21,527,029	\$ 21,654,212	\$ 21,903,541	\$ 21,838,348	\$ 21,786,740	\$ 21,802,035	\$ 261,210,186
Commercial Warrant Exp	4,231,836	3,535,646	6,973,580	7,816,743	7,452,006	6,487,947	3,438,478	3,549,198	3,318,897	2,614,926	2,868,807	4,189,091	56,477,155
TRANS Repayment	-	-	-	-	-	-	20,000,000	-	-	-	-	-	20,000,000
Other Cash Outflows	2,476,420	-	-	2,711,429	-	-	-	-	-	-	-	-	5,187,849
Total Expenditures	\$ 25,320,423	\$ 25,282,245	\$ 28,609,138	\$ 36,106,954	\$ 29,014,307	\$ 28,050,821	\$ 44,965,507	\$ 25,203,410	\$ 25,222,438	\$ 24,453,274	\$ 24,655,547	\$ 25,991,126	\$ 342,875,190
ENDING CASH BALANCE	\$ 28,171,756	\$ 32,486,599	\$ 36,352,708	\$ 15,309,298	\$ 3,858,353	\$ 24,984,325	\$ 15,751,101	\$ 46,099,114	\$ 21,651,955	\$ 37,905,419	\$ 17,089,426	\$ 2,106,522	\$ 2,106,522

2021-22 Cash Flow
General Fund + Categorical Programs

	Jul-21 (Estimated)	Aug-21 (Estimated)	Sept-21 (Estimated)	Oct-21 (Estimated)	Nov-21 (Estimated)	Dec-21 (Estimated)	Jan-22 (Estimated)	Feb-22 (Estimated)	Mar-22 (Estimated)	April-22 (Estimated)	May-22 (Estimated)	June-22 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 2,106,522	\$ 40,655,476	\$ 37,408,150	\$ 41,628,299	\$ 48,836,673	\$ 1,341,501	\$ 27,899,197	\$ 3,483,751	\$ 41,416,215	\$ 18,261,337	\$ 34,546,376	\$ 14,929,442	\$ 2,106,522
LCFF - State Aid Apportionment	5,772,832	5,772,832	10,391,098	10,391,098	10,391,098	10,391,098	10,391,098	-	-	-	-	-	63,501,154
Property Taxes	604,086	1,594,603	559,800	1,116,720	3,660,432	33,848,006	17,014,805	2,422,694	-	38,544,834	2,244,379	4,588,160	106,198,519
EPA Tax Initiative	-	-	4,573,908	-	-	4,573,908	-	-	-	-	-	-	9,147,816
RDA Residual Balance & CRD	-	-	-	-	-	-	1,164,947	-	-	-	-	2,718,211	3,883,158
Charter in-Lieu Taxes	-	(1,556,079)	(3,112,159)	(2,074,772)	(2,074,772)	(2,074,772)	(2,074,772)	(2,074,772)	(3,630,853)	(1,815,426)	(1,815,426)	(1,815,426)	(24,119,229)
Special Education Prop Tax Xfer	-	-	-	-	-	-	917,422	-	-	-	-	761,062	1,678,484
Special Education	-	-	-	-	-	-	-	-	-	-	172,716	88,570	261,286
Federal Impact Aid	-	-	127,185	-	-	-	331,628	-	-	-	-	41,187	500,000
Title I	-	-	-	572,421	-	-	2,739,020	-	-	-	-	1,406,005	4,717,446
Title II	-	-	-	185,168	-	-	384,778	-	-	-	-	107,185	677,131
Title III	-	-	-	129,130	-	-	338,257	-	-	225,790	-	-	693,177
Lottery	-	-	-	-	-	-	1,148,547	-	-	1,327,932	-	1,176,418	3,652,897
Mandated Block Grant	-	-	-	-	721,516	-	-	-	-	-	-	-	721,516
Other State	-	-	-	-	953,777	-	-	-	-	-	461,241	-	1,415,018
ASES Pass Through	-	-	-	-	-	-	-	-	2,405,071	-	-	-	2,405,071
PA Special Ed Pass Through	755,189	784,010	1,385,278	1,385,278	1,385,278	1,385,278	1,385,278	-	-	-	-	-	8,465,589
Other Local	32,179	666,086	1,428,569	958,361	929,081	950,072	967,280	923,206	1,476,169	783,767	741,014	735,377	10,591,161
2020/21 Deferral	20,041,876	13,497,146	11,840,118	18,012,435	11,818,225	-	-	-	-	-	1,510,738	397,805	77,118,343
TRANS Principal Amounts	36,000,000	-	-	-	-	-	-	-	-	-	-	-	36,000,000
Treasury Loan/Cross Year TRANS	-	-	-	-	-	-	-	60,000,000	-	-	-	-	60,000,000
Other Revenue/Cash Inflows	535,390	535,390	535,390	535,390	535,390	535,390	535,390	535,390	535,390	535,390	535,390	535,386	6,424,676
Total Revenues	\$ 63,741,552	\$ 21,293,988	\$ 27,729,187	\$ 31,211,229	\$ 28,320,025	\$ 49,608,980	\$ 35,243,678	\$ 61,806,518	\$ 785,777	\$ 39,602,287	\$ 3,850,052	\$ 10,739,940	\$ 373,933,213
Total Revenue and Beg. Bal.	\$ 65,848,074	\$ 61,949,464	\$ 65,137,337	\$ 72,839,528	\$ 77,156,698	\$ 50,950,481	\$ 63,142,875	\$ 65,290,269	\$ 42,201,992	\$ 57,863,624	\$ 38,396,428	\$ 25,669,382	\$ 376,039,735
Salaries & Benefits	\$ 18,604,459	\$ 21,737,593	\$ 21,626,598	\$ 21,451,797	\$ 21,553,371	\$ 21,553,944	\$ 21,518,114	\$ 21,645,244	\$ 21,894,470	\$ 21,829,304	\$ 21,777,717	\$ 21,793,006	\$ 256,985,617
Commercial Warrant Exp	3,355,792	2,803,721	1,882,440	2,551,058	2,261,826	1,497,340	2,141,010	2,228,810	2,046,185	1,487,944	1,689,269	2,736,237	26,681,632
TRANS Repayment	-	-	-	-	52,000,000	-	36,000,000	-	-	-	-	-	88,000,000
Other Cash Outflows	3,232,347	-	-	-	-	-	-	-	-	-	-	-	3,232,347
Total Expenditures	\$ 25,192,598	\$ 24,541,314	\$ 23,509,038	\$ 24,002,855	\$ 75,815,197	\$ 23,051,284	\$ 59,659,124	\$ 23,874,054	\$ 23,940,655	\$ 23,317,248	\$ 23,466,986	\$ 24,529,243	\$ 374,899,596
ENDING CASH BALANCE	\$ 40,655,476	\$ 37,408,150	\$ 41,628,299	\$ 48,836,673	\$ 1,341,501	\$ 27,899,197	\$ 3,483,751	\$ 41,416,215	\$ 18,261,337	\$ 34,546,376	\$ 14,929,442	\$ 1,140,139	\$ 1,140,139

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year.~~ The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, ~~52060, 52061, and 52062.~~

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 84 East J Street, Chula Vista, CA 91910
Date: August 12, 2020

Place: 84 East J Street, Chula Vista, CA
Date: May 27, 2020
Time: 6:00 p.m.

Adoption Date: August 12, 2020

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Theresa Villanueva Telephone: 619-425-9600 x 1391
Title: Director of Fiscal Services & Support E-mail: Mariath.Villanueva@cvesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				Not Applicable
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	22,663	22,670		
Charter School				
Total ADA	22,663	22,670	N/A	Met
Second Prior Year (2018-19)				
District Regular	22,587	22,592		
Charter School				
Total ADA	22,587	22,592	N/A	Met
First Prior Year (2019-20)				
District Regular	22,336	22,421		
Charter School		0		
Total ADA	22,336	22,421	N/A	Met
Budget Year (2020-21)				
District Regular	22,421			
Charter School	0			
Total ADA	22,421			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	23,491	23,411		
Charter School				
Total Enrollment	23,491	23,411	0.3%	Met
Second Prior Year (2018-19)				
District Regular	23,411	23,082		
Charter School				
Total Enrollment	23,411	23,082	1.4%	Not Met
First Prior Year (2019-20)				
District Regular	23,082	23,115		
Charter School				
Total Enrollment	23,082	23,115	N/A	Met
Budget Year (2020-21)				
District Regular	23,115			
Charter School				
Total Enrollment	23,115			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	22,595	23,411	
Charter School		0	
Total ADA/Enrollment	22,595	23,411	96.5%
Second Prior Year (2018-19)			
District Regular	22,336	23,082	
Charter School			
Total ADA/Enrollment	22,336	23,082	96.8%
First Prior Year (2019-20)			
District Regular	22,421	23,115	
Charter School	0		
Total ADA/Enrollment	22,421	23,115	97.0%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	22,421	23,115		
Charter School	0			
Total ADA/Enrollment	22,421	23,115	97.0%	Met
1st Subsequent Year (2021-22)				
District Regular	22,421	23,115		
Charter School				
Total ADA/Enrollment	22,421	23,115	97.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	22,421	23,115		
Charter School				
Total ADA/Enrollment	22,421	23,115	97.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,435.37	22,435.37	22,435.37	22,435.37
b. Prior Year ADA (Funded)		22,435.37	22,435.37	22,435.37
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		213,001,509.00	213,220,690.00	217,906,121.00
b1. COLA percentage		3.26%	0.00%	2.48%
b2. COLA amount (proxy for purposes of this criterion)		6,943,849.19	0.00	5,404,071.80
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		3.26%	0.00%	2.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.26%	0.00%	2.48%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.26% to 4.26%	-1.00% to 1.00%	1.48% to 3.48%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	110,102,156.00	110,088,500.00	110,088,500.00	110,088,500.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	238,945,152.00	239,155,346.00	243,840,777.00	250,857,430.00
District's Projected Change in LCFF Revenue:		0.09%	1.96%	2.88%
LCFF Revenue Standard:		2.26% to 4.26%	-1.00% to 1.00%	1.48% to 3.48%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The projected changes in LCFF revenue in 2020-21, 2021-22, and 2022-23 are outside the standard due to the COLAs of 0% in 2020-21, 2.48% in 2021-22, and 3.26% in 2022-23, which are based on the Department of Finance's projections.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	168,322,470.81	187,039,698.25	90.0%
Second Prior Year (2018-19)	172,618,384.63	190,145,679.76	90.8%
First Prior Year (2019-20)	179,156,070.00	196,976,975.00	91.0%
Historical Average Ratio:			90.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	182,875,442.00	202,432,024.00	90.3%	Met
1st Subsequent Year (2021-22)	185,501,585.91	194,406,997.80	95.4%	Not Met
2nd Subsequent Year (2022-23)	194,204,451.65	196,389,272.54	98.9%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Total unrestricted expenditures for 2021-22 and 2022-23 include estimated reductions in the Other Adjustments section of the MYP of \$10 million and \$8 million, respectively, in order to meet the required minimum 3% reserve level. If the District proposed \$10 million reduction is implemented at 90.6%, the historical average ratio of unrestricted salaries and benefits to total unrestricted expenditures, the 2021-22 ratio would be reduced to 90.8%. Additionally, if the \$8 million reduction in 2022-23 is implemented at the same ratio, the ratio will be reduced to 90.6%

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.26%	0.00%	2.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.74% to 13.26%	-10.00% to 10.00%	-7.52% to 12.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.74% to 8.26%	-5.00% to 5.00%	-2.52% to 7.48%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	16,006,517.00		
Budget Year (2020-21)	37,320,894.00	133.16%	Yes
1st Subsequent Year (2021-22)	16,186,067.00	-56.63%	Yes
2nd Subsequent Year (2022-23)	16,186,067.00	0.00%	No

Explanation:
(required if Yes)

The primary cause of the increase in federal revenue in 2020-21 is the receipt of federal one-time COVID-19 funds. This is excluded from the 2021-22 revenue projections, which causes the decrease in this category.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	29,613,916.00		
Budget Year (2020-21)	22,031,044.00	-25.61%	Yes
1st Subsequent Year (2021-22)	20,216,911.00	-8.23%	Yes
2nd Subsequent Year (2022-23)	20,216,911.00	0.00%	No

Explanation:
(required if Yes)

The primary cause of the decrease in state revenue in 2020-21 is the exclusion of the Special Education Preschool Grant from the State Adopted Budget. This decrease is slightly offset by the receipt of state one-time COVID-19 funds. These one-time funds were excluded in 2021-22, which causes the decrease in state revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	31,362,728.00		
Budget Year (2020-21)	33,323,068.00	6.25%	No
1st Subsequent Year (2021-22)	33,327,965.00	0.01%	No
2nd Subsequent Year (2022-23)	33,327,965.00	0.00%	No

Explanation:
(required if Yes)

The primary cause of the increase in local revenue in 2020-21 is the change in the calculation for SELPA AB602 funds. The change increase the base rate of funding to \$625 per ADA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	6,200,817.00		
Budget Year (2020-21)	15,822,762.00	155.17%	Yes
1st Subsequent Year (2021-22)	6,739,253.61	-57.41%	Yes
2nd Subsequent Year (2022-23)	7,694,335.61	14.17%	Yes

Explanation:
(required if Yes)

The 2020-21 increase is due primarily to the carryover of site funds from the 2019-20 school year, which are expected to be spent in this category in the budget year. Also, a majority of the one-time COVID-19 funds are budgeted to be spent in this category. These one-time funds were excluded in 2021-22, causing the decrease in expenditures. The primary reason for the increase in 2022-23 is the increase of supplemental and concentration grant funds budgeted in the 4000 object category.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2019-20)	28,046,208.00		
Budget Year (2020-21)	41,101,882.57	46.55%	Yes
1st Subsequent Year (2021-22)	29,917,106.32	-27.21%	Yes
2nd Subsequent Year (2022-23)	30,652,439.32	2.46%	No

Explanation:
(required if Yes)

The 2020-21 increase is due primarily to the carryover of site funds from the 2019-20 school year, which are expected to be spent in this category in the budget year. Also, a large portion of the one-time COVID-19 funds are budgeted to be spent in this category. This increase was excluded from the 2021-22 budget, which causes the decrease in this category.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	76,983,161.00		
Budget Year (2020-21)	92,675,006.00	20.38%	Not Met
1st Subsequent Year (2021-22)	69,730,943.00	-24.76%	Not Met
2nd Subsequent Year (2022-23)	69,730,943.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	34,247,025.00		
Budget Year (2020-21)	56,924,644.57	66.22%	Not Met
1st Subsequent Year (2021-22)	36,656,359.93	-35.61%	Not Met
2nd Subsequent Year (2022-23)	38,346,774.93	4.61%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

The primary cause of the increase in federal revenue in 2020-21 is the receipt of federal one-time COVID-19 funds. This is excluded from the 2021-22 revenue projections, which causes the decrease in this category.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

The primary cause of the decrease in state revenue in 2020-21 is the exclusion of the Special Education Preschool Grant from the State Adopted Budget. This decrease is slightly offset by the receipt of state one-time COVID-19 funds. These one-time funds were excluded in 2021-22, which causes the decrease in state revenues.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

The primary cause of the increase in local revenue in 2020-21 is the change in the calculation for SELPA AB602 funds. The change increase the base rate of funding to \$625 per ADA.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The 2020-21 increase is due primarily to the carryover of site funds from the 2019-20 school year, which are expected to be spent in this category in the budget year. Also, a majority of the one-time COVID-19 funds are budgeted to be spent in this category. These one-time funds were excluded in 2021-22, causing the decrease in expenditures. The primary reason for the increase in 2022-23 is the increase of supplemental and concentration grant funds budgeted in the 4000 object category.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The 2020-21 increase is due primarily to the carryover of site funds from the 2019-20 school year, which are expected to be spent in this category in the budget year. Also, a large portion of the one-time COVID-19 funds are budgeted to be spent in this category. This increase was excluded from the 2021-22 budget, which causes the decrease in this category.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	324,272,398.57			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	324,272,398.57	9,728,171.96	9,350,000.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- | | |
|-------------------------------------|-----------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input checked="" type="checkbox"/> | Other (explanation must be provided) |

Explanation:
(required if NOT met and Other is marked)

The 2020-21 adopted budget allows fiscal flexibility for LEAs to exclude STRS on behalf payments. Excluding STRS on behalf payments of \$12,752,882 from the budget year will result in total expenditures of \$311,519,516.57, which require a \$9,345,586 RRMA contribution.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	40,418,674.88	38,025,020.22	36,782,699.05
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	40,418,674.88	38,025,020.22	36,782,699.05
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	273,956,897.52	294,337,361.61	293,477,059.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	273,956,897.52	294,337,361.61	293,477,059.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.8%	12.9%	12.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.9%	4.3%	4.2%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(10,369,928.60)	187,439,698.25	5.5%	Not Met
Second Prior Year (2018-19)	(2,037,368.62)	190,145,679.76	1.1%	Met
First Prior Year (2019-20)	(1,508,307.00)	196,976,975.00	0.8%	Met
Budget Year (2020-21) (Information only)	(14,420,176.00)	202,432,024.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	53,602,373.64	54,263,090.27	N/A	Met
Second Prior Year (2018-19)	43,535,162.27	43,893,161.67	N/A	Met
First Prior Year (2019-20)	38,713,999.67	41,855,793.05	N/A	Met
Budget Year (2020-21) (Information only)	40,347,486.05			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	22,421	22,421	22,421
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	324,272,398.57	292,353,484.80	296,485,759.54
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	324,272,398.57	292,353,484.80	296,485,759.54
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,728,171.96	8,770,604.54	8,894,572.79
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,728,171.96	8,770,604.54	8,894,572.79

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	24,792,310.05	21,851,845.25	21,795,758.71
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	24,792,310.05	21,851,845.25	21,795,758.71
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.65%	7.47%	7.35%
District's Reserve Standard (Section 10B, Line 7):	9,728,171.96	8,770,604.54	8,894,572.79
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(42,823,562.00)			
Budget Year (2020-21)	(43,912,922.00)	1,089,360.00	2.5%	Met
1st Subsequent Year (2021-22)	(44,893,668.00)	980,746.00	2.2%	Met
2nd Subsequent Year (2022-23)	(47,043,668.00)	2,150,000.00	4.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	Fund 01-00 / Fund 09-00	7439	134,385
Certificates of Participation	29	CFD Debt Service (52-00)	7438, 7439	152,895,000
General Obligation Bonds	23	Fund 51-00		175,038,285
Supp Early Retirement Program	N/A	N/A	N/A	N/A
State School Building Loans	N/A	N/A	N/A	N/A
Compensated Absences	1	Compensated Absences	Multiple Salary Object Codes	1,355,976

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
QZAB & CFD Bonds				0
Bond Premium - GO Bonds	23			7,195,668
Bond Premium - COP	29			9,065,890
TOTAL:				345,685,204

Type of Commitment (continued)	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	108,255	94,500	29,072	11,405
Certificates of Participation	13,951,349	14,878,792	15,266,933	14,958,669
General Obligation Bonds	10,106,775	10,257,363	10,366,125	10,501,725
Supp Early Retirement Program	N/A	N/A	N/A	N/A
State School Building Loans	N/A	N/A	N/A	N/A
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB & CFD Bonds				
Bond Premium - GO Bonds	472,291	500,529	525,125	557,243
Bond Premium - COP	647,475	698,247	778,404	771,408
Total Annual Payments:	25,286,145	26,429,431	26,965,659	26,800,450
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

In January 2020 the District issued \$25,000,000 in Certificates of Participation. No debt service payments were made in 2019-20. The first payment for COP 2020 is due in 2020-21. This accounts for the majority of the increases in total annual payments in 2020-21, 2021-22, and 2022-23.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Eligibility of retiree health coverage required retirement under either STRS or PERS on or after age 55, with at least 10 years of service (5 years of service for non-represented certificated employees hired prior to October 1, 2007. The District participates in several partially-experiences rated insurance products for its health coverage. Effective January 1, 2019, the health benefits contribution increased to \$6,500 for certificated employees. For classified employees and other non-represented employees who had health benefits as of September 18, 2007, the maximum is based on age and service at retirement, with the highest amount being \$8,009 per year. For classified employees who become benefit eligible after September 18, 2007 or who are hired after September 18, 2007, effective January 1, 2019, the annual maximum is \$6,500. The District also provides \$1,200 for any employee waiving coverage. Benefits cease for all retirees at age 65

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	51,710,221.00
b. OPEB plan(s) fiduciary net position (if applicable)	16,809,954.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	34,900,267.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	June 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,010,331.00	1,010,331.00	1,010,331.00
d. Number of retirees receiving OPEB benefits	130	130	130

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The district self-insures for worker's compensation claims and the current self-insured retention with occurrence date of October 1, 2003 to present is \$1,000,000 per occurrence. The District purchases excess coverage up to \$25,000,000 per occurrence. An actuarial study of the self-insured workers compensation program is completed annually. The most recent valuations was issued on June 10, 2019. The recommended funding level per \$100 of payroll is \$1.87 for SY 2019-20 and \$1.91 for SY 2020-21. The District currently funds the program at \$1.5 per \$100 of payroll and \$1.0 per \$100 for SY 2020-21. The new actuarial report is expected to be completed prior to June 30, 2020.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

9,480,447.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	4,341,932.00	4,341,932.00	4,341,932.00
b. Amount contributed (funded) for self-insurance programs	2,200,000.00	2,200,000.00	2,200,000.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,314.0	1,279.5	1,279.5	1,279.5

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jun 17, 2020

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 06, 2020

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Aug 12, 2020

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement		
---------------------------------	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement		
---------------------------------	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	939.9	906.2	906.2	906.2

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jul 15, 2020

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jul 10, 2020

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Aug 12, 2020

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	161.8	152.0	152.0	152.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	982,896	997,639	1,012,604
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.5%	1.5%	1.5%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. Is the system of personnel position control independent from the payroll system? | No |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | Yes |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. Is the district's financial system independent of the county office system? | No |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A4. The Learning Choice Academy, a K-12 non-profit, began operating on August 26, 2019.

End of School District Budget Criteria and Standards Review

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	213,220,690.00	2.20%	217,906,121.00	3.22%	224,922,774.00
2. Federal Revenues	8100-8299	1,109,133.00	-22.54%	859,133.00	0.00%	859,133.00
3. Other State Revenues	8300-8599	4,354,488.00	0.00%	4,354,488.00	0.00%	4,354,488.00
4. Other Local Revenues	8600-8799	13,142,987.00	0.00%	13,142,987.00	0.00%	13,142,987.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	97,472.00	0.00%	97,472.00	0.00%	97,472.00
c. Contributions	8980-8999	(43,912,922.00)	2.23%	(44,893,668.00)	4.79%	(47,043,668.00)
6. Total (Sum lines A1 thru A5c)		188,011,848.00	1.84%	191,466,533.00	2.54%	196,333,186.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				108,709,522.00		110,187,765.96
b. Step & Column Adjustment				2,698,482.10		2,754,694.15
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,220,238.14)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	108,709,522.00	1.36%	110,187,765.96	2.09%	112,492,460.11
2. Classified Salaries						
a. Base Salaries				29,612,617.00		29,155,404.64
b. Step & Column Adjustment				501,444.31		510,219.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				(958,656.67)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,612,617.00	-1.54%	29,155,404.64	1.75%	29,665,624.22
3. Employee Benefits	3000-3999	44,553,303.00	3.60%	46,158,415.31	12.76%	52,046,367.32
4. Books and Supplies	4000-4999	5,437,824.00	-20.20%	4,339,610.73	19.96%	5,205,619.73
5. Services and Other Operating Expenditures	5000-5999	16,389,184.00	1.82%	16,687,572.16	2.48%	17,100,972.16
6. Capital Outlay	6000-6999	166,976.00	-1.50%	164,467.00	0.00%	164,467.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	133,578.00	0.00%	133,578.00	0.00%	133,578.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,570,980.00)	-5.88%	(2,419,816.00)	0.00%	(2,419,816.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(10,000,000.00)		(18,000,000.00)
11. Total (Sum lines B1 thru B10)		202,432,024.00	-3.96%	194,406,997.80	1.02%	196,389,272.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(14,420,176.00)		(2,940,464.80)		(56,086.54)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,347,486.05		25,927,310.05		22,986,845.25
2. Ending Fund Balance (Sum lines C and D1)		25,927,310.05		22,986,845.25		22,930,758.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	835,000.00		835,000.00		835,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	300,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	24,792,310.05		21,851,845.25		21,795,758.71
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,927,310.05		22,986,845.25		22,930,758.71

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,792,310.05		21,851,845.25		21,795,758.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		24,792,310.05		21,851,845.25		21,795,758.71
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020/21: 0% COLA						
2021/22: 2.48% COLA						
2022/23: 3.26% COLA						
Zero ADA growth (2020/21 - 2022/23)						
59.40% actual unduplicated EL, LI, and FY %						
Certificated salary costs based on the actual step changes in 2020/21						
Classified salary costs based on the actual step changes in 2020/21						
Certificated step and class cost of 2.5% in 2021/22 and 2022/23						
Classified step and class cost of 1.75% in 2021/22 and 2022/23						
Designated estimated increases in STRS and PERS in future years						
3% contribution to Routine Restricted Maintenance Account						
Budget reduction of \$9.5 million in 2020/21						
Proposed budget reductions of \$10 million in 2021/22 and \$8 million in 2022/23						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,678,484.00	0.00%	1,678,484.00	0.00%	1,678,484.00
2. Federal Revenues	8100-8299	36,211,761.00	-57.67%	15,326,934.00	0.00%	15,326,934.00
3. Other State Revenues	8300-8599	17,676,556.00	-10.26%	15,862,423.00	0.00%	15,862,423.00
4. Other Local Revenues	8600-8799	20,180,081.00	0.02%	20,184,978.00	0.00%	20,184,978.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,912,922.00	2.23%	44,893,668.00	4.79%	47,043,668.00
6. Total (Sum lines A1 thru A5c)		119,659,804.00	-18.15%	97,946,487.00	2.20%	100,096,487.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,737,690.00		26,459,201.40
b. Step & Column Adjustment						308,672.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,278,488.60)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,737,690.00	-7.93%	26,459,201.40	1.17%	26,767,873.40
2. Classified Salaries						
a. Base Salaries				22,313,159.00		21,226,515.53
b. Step & Column Adjustment						85,226.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,086,643.47)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,313,159.00	-4.87%	21,226,515.53	0.40%	21,311,741.53
3. Employee Benefits	3000-3999	31,892,576.00	-2.82%	30,992,094.06	4.09%	32,259,011.06
4. Books and Supplies	4000-4999	10,384,938.00	-76.89%	2,399,642.88	3.71%	2,488,715.88
5. Services and Other Operating Expenditures	5000-5999	24,712,698.57	-46.47%	13,229,534.16	2.43%	13,551,467.16
6. Capital Outlay	6000-6999	110,000.00	-13.28%	95,393.42	65.87%	158,224.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,508,371.00	0.00%	1,508,371.00	0.00%	1,508,371.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,180,942.00	-6.66%	2,035,734.55	0.75%	2,051,082.55
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		121,840,374.57	-19.61%	97,946,487.00	2.20%	100,096,487.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,180,570.57)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,180,570.57		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020/21: 0% COLA						
2021/22: 2.48% COLA						
2022/23: 3.26% COLA						
Zero ADA growth (2020/21 - 2022/23)						
0.5940 actual unduplicated EL, LI, and FY %						
Certificated salary costs based on the actual step changes in 2020/21						
Classified salary costs based on the actual step changes in 2020/21						
Certificated step and class cost of 2.5% in 2021/22 and 2022/23						
Classified step and class cost of 1.75% in 2021/22 and 2022/23						
Designated estimated increases in STRS and PERS in future years						
3% contribution to Routine Restricted Maintenance Account						
Budget reduction of \$9.5 million in 2020/21						
Proposed budget reductions of \$10 million in 2021/22 and \$8 million in 2022/23						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	214,899,174.00	2.18%	219,584,605.00	3.20%	226,601,258.00
2. Federal Revenues	8100-8299	37,320,894.00	-56.63%	16,186,067.00	0.00%	16,186,067.00
3. Other State Revenues	8300-8599	22,031,044.00	-8.23%	20,216,911.00	0.00%	20,216,911.00
4. Other Local Revenues	8600-8799	33,323,068.00	0.01%	33,327,965.00	0.00%	33,327,965.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	97,472.00	0.00%	97,472.00	0.00%	97,472.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		307,671,652.00	-5.93%	289,413,020.00	2.42%	296,429,673.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				137,447,212.00		136,646,967.36
b. Step & Column Adjustment				2,698,482.10		3,063,366.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,498,726.74)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	137,447,212.00	-0.58%	136,646,967.36	1.91%	139,260,333.51
2. Classified Salaries						
a. Base Salaries				51,925,776.00		50,381,920.17
b. Step & Column Adjustment				501,444.31		595,445.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,045,300.14)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,925,776.00	-2.97%	50,381,920.17	1.18%	50,977,365.75
3. Employee Benefits	3000-3999	76,445,879.00	0.92%	77,150,509.37	9.27%	84,305,378.38
4. Books and Supplies	4000-4999	15,822,762.00	-57.41%	6,739,253.61	14.17%	7,694,335.61
5. Services and Other Operating Expenditures	5000-5999	41,101,882.57	-27.21%	29,917,106.32	2.46%	30,652,439.32
6. Capital Outlay	6000-6999	276,976.00	-6.18%	259,860.42	24.18%	322,691.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,641,949.00	0.00%	1,641,949.00	0.00%	1,641,949.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(390,038.00)	-1.53%	(384,081.45)	-4.00%	(368,733.45)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(10,000,000.00)		(18,000,000.00)
11. Total (Sum lines B1 thru B10)		324,272,398.57	-9.84%	292,353,484.80	1.41%	296,485,759.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(16,600,746.57)		(2,940,464.80)		(56,086.54)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,528,056.62		25,927,310.05		22,986,845.25
2. Ending Fund Balance (Sum lines C and D1)		25,927,310.05		22,986,845.25		22,930,758.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	835,000.00		835,000.00		835,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	300,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	24,792,310.05		21,851,845.25		21,795,758.71
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,927,310.05		22,986,845.25		22,930,758.71

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,792,310.05		21,851,845.25		21,795,758.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		24,792,310.05		21,851,845.25		21,795,758.71
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.65%		7.47%		7.35%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		22,421.27		22,421.27		22,421.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		324,272,398.57		292,353,484.80		296,485,759.54
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		324,272,398.57		292,353,484.80		296,485,759.54
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,728,171.96		8,770,604.54		8,894,572.79
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,728,171.96		8,770,604.54		8,894,572.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES