



- Cost-of-living adjustment (COLA) of 0% remains the same as Revised Budget.
- Local Control and Accountability Plan (LCAP) funding/expenditures of approximately \$26,461,997 from the Supplemental and Concentration Grants are budgeted same as Revised Budget.
- Revenues and expenditure projections are updated and projected through the remainder of the 2020-21 fiscal year.

Attached is an analysis of the District's 2020-21 First Interim Budget Report. The First Interim Report is based on the financial data as of October 31, 2020, with projections through June 30, 2021. Additionally, the First Interim Budget includes multi-year financial projections through fiscal year 2022-23. Discussion in this section reflects the General Fund unrestricted and restricted funds. All other funds of the District, including the dependent charter schools financial data, are included in Attachments III and IV.

The District's 2020-21 ending fund balance at First Interim is projected to be \$32,953,261, and the Reserve for Economic Uncertainties (REU) is projected to be \$31,918,261, providing a 9.95% REU, and represents a \$7,125,951 increase in the REU from the Revised Budget. The major reason for the increase was primarily due to changes in the unrestricted revenues, expenditures, and contributions as noted in the sections below. Even though the REU is projected to increase at the First Interim Budget, the District's unrestricted expenditures are projected to exceed unrestricted revenues by <\$7,811,668> in the 2020-21 school year. As a reminder, the District implemented approximately \$9.5 million in budget cuts in the 2020-21 fiscal year.

Based on enrollment data as of the 2020-21 First Interim Budget, the District has experienced a decrease of approximately 1,000 students, about a 4% decline, since the end of the 2019-20 school year. Due to the 2020-21 State Budget providing a hold harmless year for ADA in 2020-21, the District will be able to use the 2019-20 Average Daily Attendance (ADA) to determine 2020-21 LCFF revenue. However, the District estimates that 2020-21 ADA is projected to decrease by about <766> ADA. As a result, the District has projected a decrease of <766> ADA in its ADA projections for fiscal year 2021-22.

While the 2020-21 First Interim REU is expected to increase by \$7,125,951 from the 2020-21 Revised Budget, the District projects the 2020-21 REU will decrease by <\$5,245,836> when compared to the District's 2019-20 REU, which represents a decrease in the REU percentage from 12.73% in 2019-20 to 9.95% in 2020-21. Education Code (EC) Section 42127 requires the Board of Education to have a fiduciary obligation to the District to meet its financial obligations in the current fiscal year and two subsequent fiscal years. The District believes it will be able to meet its fiscal commitments for the current and subsequent two years and is filing a positive certification with the San Diego County Office of Education (SDCOE). In order to meet its fiscal commitments with the 2020-21 First Interim District Budget Adoption, the District's multi-year projection for the 2021-22 and 2022-23

fiscal years includes projected ongoing budget reductions of \$10,000,000 and \$8,000,000, respectively, in order to meet the required minimum 3% reserve level. The District's 2020-21 Budget includes approximately \$9.5 million in budget reductions. A detailed plan of potential budget reductions for 2021-22 will be submitted to the San Diego County Office of Education (SDCOE) along with the 2020-21 First Interim Budget. The potential 2021-22 reductions will be revised after release of the Governor's 2021-22 State Budget in January 2021.

### General Fund Unrestricted Revenues

General Fund unrestricted revenue changes since the District's Revised Budget reflect a total increase of \$717,504, as shown on Attachment I. Following are the major areas of change affecting revenues.

1. Federal Revenues \$ 420,903

The projected increase in the Medical Administrative Activities (MAA) funds and Impact Aid revenues account for the majority of the increase in this category.

2. Other Local Revenues \$ 350,719

The increase in local revenues was caused by the increase in charter schools chargeback revenue of \$360,709 and inclusion of \$ 333,138 in interest revenue due primarily to the receipt of the 2020-21 Tax Revenue Anticipation Note interest income. These increases were offset by the <\$200,000> decrease in transportation services study trips and the <\$100,000> decrease in school gift accounts.

### Restricted Revenues and Expenditures

Attachment II is a summary of restricted program funds that the District estimates it will receive in 2020-21 at the First Interim Report, as compared with the amount anticipated in the Revised Budget. There is an overall increase of \$1,286,134 in grants and entitlements from the Adopted Budget to this report. Carryover from the prior year(s) and year-end deferred revenue are also reflected as expenditures in 2020-21. Except for special education and routine maintenance restricted resources, other restricted program revenues and expenditures are budgeted as revenue and expenditure neutral, therefore having no impact on the District's ending balance. All amounts in the Designated Ending Balance that pertain to restricted program funds are also expended in this report. Following is a list of the largest increases and decreases in restricted funds.

<u>Federal</u>	
Title I Compensatory	\$ 475,842
Elementary and Secondary School Emergency Relief (ESSER)	140,000
Title III LEP	92,734
Title II Teacher Quality	70,724
Title IV – Student Support and Academic Enrichment	65,935
All Other Federal	<u>3,637</u>
Total Federal	\$ 848,872

<u>State</u>	
Lottery (restricted)	\$ <118,963>
Special Education: Mental Health Services	<u>22,733</u>
Total State	\$ <96,230>

<u>Local</u>	
Quality Preschool Initiative (QPI)	\$ 226,262
Family Resource Center Support	189,347
Be There San Diego	94,136
Eastlake Educational Foundation	22,387
All Other Local	<u>1,360</u>
Total Local	\$ <u>533,492</u>

TOTAL RESTRICTED PROGRAMS \$ 1,286,134

Changes to the unrestricted General Fund contribution, to restricted special education, and restricted routine maintenance are noted in the Unrestricted Other Financing Sources/Uses section on the following page.

Unrestricted Expenditures

General fund unrestricted expenditure changes since the Revised Budget reflect a decrease of \$<4,850,743>. Following is a summary by the major object of expenditure of the most significant of these total changes.

1. Certificated Salaries \$ <1,865,739>

The major causes of the decrease in certificated salaries was mainly due to the decrease of <\$632,120> for the reduction of <10.0> FTE for K-6 classroom teachers; <\$525,000> decrease in substitute costs; and a <\$411,066> reallocation of School Site Control and LCAP site budget amounts from this category to Books/Supplies.

2. Classified Salaries \$ <1,433,285>

The decrease in classified salaries was mainly due to the <\$980,815> decrease in substitute costs and a <\$287,233> reduction of 6.67 FTE for Bus drivers.

3. Employee Benefits \$ <430,392>

The decreased cost in employee benefits is directly related to the decrease in estimated personnel costs.

4. Books and Supplies \$ <280,663>

The major reasons for the decrease are <\$380,000> reduction in transportation supplies, primarily fuel and vehicle parts and replacements; <\$75,304> decrease in office supplies. These decreases are partially offset by the \$221,887 increase on the reallocation of School Site Control and LCAP budgets to this budget category account from Certificated Salaries and Benefits.

5. Services and Other Operating Expenses \$ <574,133>

The majority of the changes in this category are due to a <\$1,355,159> decrease in projected utilities costs; a <\$165,807> decrease in insurance premium rates; and a <\$112,572> reallocation of School Site Control and LCAP site budget to other accounts based on budgets submitted by schools sites. The decreases were partially offset by the reporting of the \$306,690 Tax Revenue Anticipation Note (TRAN) borrowing cost, increase in independent contractor costs for nurses of \$499,734, and increase of \$184,000 in the November 2020 San Diego Registrar of Voters general elections expense.

Unrestricted Other Financing Sources/Uses

The primary change in the unrestricted Other Financing Sources/Uses section is the decrease in the District's Contributions and Other Sources and Uses as described below.

1. Contributions \$ <985,918>

The primary reason for the <\$985,918> decrease in contributions from the unrestricted General Fund to the restricted funds is a <\$478,189> decrease in the contribution to the special education fund and a <\$507,729> decrease in the contribution to the restricted maintenance account.

Fund Balance

The 2020-21 total projected ending balance is estimated at \$32,953,261. The Reserve for Economic Uncertainties (REU) amount is projected at \$31,918,261, which provides a 9.95% reserve and meets the State's recommended minimum of 3%. The REU is embedded in the projected ending balance and is held in order for the District to meet its required minimum reserves over a three-year period; to offset future year deficits, potential negative impacts from local, state, or federal

economic uncertainties; increasing pension costs, special education costs, and to protect from potential declining enrollment in 2021-22 and 2022-23.

Also included in the ending balance are accounts for the following items:

1. Revolving Cash Fund \$ 135,000  
Current maximum amount available in local banks for issuance of reimbursement checks or advances.
2. Stores \$ 700,000  
Estimated cash value of warehouse inventory at June 30, 2021.
3. School Gift/United Way Accounts \$ 200,000  
Designated for School Gift/United Way accounts that can only be spent by the school site.

### Negotiations

Fiscal negotiations have been completed with the Chula Vista Educators (CVE) and the Chula Vista Classified Employees Organization (CVCEO) for 2020-21.

The cost of 1 percent in salaries and statutory benefits for CVE is \$1,307,516 and for CVCEO is \$520,616. The cost of 1 percent for all employees is \$2,037,236. Charter schools negotiate employee salaries separate from the District's negotiations, and the cost of their salary increases is not included in any of these amounts.

### Cash Position

The cash flow analyses (Attachment V) indicate a positive cash position during the remainder of fiscal year 2020-21 and for fiscal year 2021-22. For the subsequent fiscal years, appropriate steps will be taken to maintain a positive cash position.

### Multiyear Projections

The Board must certify that the District will have the necessary resources to meet its financial obligations for the current year as well as two subsequent years. Using 2020-21 as the base year, following are the major assumptions for revenues and expenditures utilized in this analysis:

1. Average Daily Attendance (ADA)
  - 2020-21 22,435 (using 2019-20 ADA)
  - 2021-22 21,669 (<766> Estimated 2020-21 ADA Decline)
  - 2022-23 21,669 (No change)

2. State-funded COLAs are based on the San Diego County Office of Education recommendation.
  - 2021-22 0.0%
  - 2022-23 0.0%
3. Estimated three year average unduplicated EL, LI, and FY pupil counts for the LCFF Supplemental and Concentration Grants.
  - 2021-22 59.4%
  - 2022-23 59.4%
4. Class/step costs for certificated and classified employees are based on an average of 2.5% and 1.75% for respective employee groups. Savings for 15 teacher retirees are also included.
5. Routine restricted maintenance funded at 3% of expenditures.
6. California State Teachers' Retirement System employer rates and increased costs.
  - 2021-22 16.00% \$ 6,391
  - 2022-23 18.10% \$2,994,841
7. California Public Employees' Retirement System employer rates and increased costs.
  - 2021-22 23.00% \$1,167,039
  - 2022-23 26.30% \$1,689,422
8. Midyear salary adjustments are booked as savings when an employee retires. End-of-year retirements are factored as an adjustment to the following year's Adopted Budget. Savings depend on the experience and education of each retiree and each replacement new hire.
9. Projected Budget Reductions.
  - 2021-22 \$10,000,000
  - 2022-23 \$ 8,000,000

The estimated revenues, expenditures, and ending balances are summarized on the following page and on the attached state multiyear projections form.

	<u>2021-22</u>	<u>2022-23</u>
1. ADA	21,669	21,669
2. Revenues/Sources	\$278,086,148	\$278,086,148
3. Expenditures/Uses	<u>287,299,838</u>	<u>290,470,256</u>
Net Increase/<Decrease>	\$ <9,213,690>	\$ <12,384,108>
4. Beginning Balance	<u>\$ 32,953,261</u>	<u>\$ 23,739,571</u>
5. Ending Balance	<u>\$ 23,739,571</u>	<u>\$ 11,355,463</u>
6. Less: Designations	1,135,000	1,135,000
7. Reserve for Economic Uncertainties	<u>\$ 22,604,571</u>	<u>\$ 10,220,463</u>
8. Reserve for Economic Uncertainties %	7.87%	3.52%
3% Criteria and Standards		
Minimum Reserve	\$ 8,618,995	\$ 8,714,108

**ADDITIONAL DATA:**

Attached are various District and State reports with revised 2020-21 budgets as of October 31, 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 – Other Funds Narrative at October 31, 2020

Attachment IV – Other Funds at First Interim

Attachment V – 2020-21 and 2021-22 Cash Flow Analyses

    Form CI – District Certification of Interim Report

    Form AI – Attendance Detail

    Form 01CSI – Criteria and Standards

    Form 01I – General Fund Summary

    Form 09I – Charter Schools Special Revenue Fund

    Form MYPI – Multiyear Projections



**FISCAL IMPACT/FUNDING SOURCE:**

See attached.

**STAFF RECOMMENDATION:**

Recommend approval and certification.

**Total General Fund**  
**Summary of Revenues, Expenditures, and Changes in Fund Balance**

**Attachment I**

<u>Description</u>	2019-20 Unaudited Actuals <u>Budget</u>	2020-21 Adopted <u>Budget</u>	2020-21 Revised <u>Budget*</u>	2020-21 First Interim <u>Budget</u>
A. Revenues	\$291,393,755	\$267,290,784	\$307,574,180	\$309,577,818
B. Expenditures	<u>291,914,256</u>	<u>291,912,666</u>	<u>324,272,399</u>	<u>320,652,176</u>
C. Excess (Deficiency) of Revenues over Expenditures	(520,501)	(24,621,882)	(16,698,219)	(11,074,358)
D. Other Financing Sources/Uses	<u>151,815</u>	<u>97,472</u>	<u>97,472</u>	<u>151,815</u>
E. Net Increase (Decrease) in Fund Balance	(368,686)	(24,524,410)	(16,600,747)	(10,922,543)
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>44,244,490</u>	<u>45,198,587</u>	<u>42,528,057</u>	<u>43,875,804</u>
2. Net Ending Balance	<u><u>\$43,875,804</u></u>	<u><u>\$20,674,177</u></u>	<u><u>\$25,927,310</u></u>	<u><u>\$32,953,261</u></u>

\*Approved by the Board of Education August 12, 2020

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

**Attachment I**

<u>Description</u>	2019-20 Unaudited Actuals <u>Budget</u>	2020-21 Adopted <u>Budget</u>	2020-21 Revised <u>Budget*</u>	2020-21 First Interim <u>Budget</u>
A. Revenues	\$238,342,425	\$214,907,039	\$231,827,298	\$232,544,802
B. Expenditures	<u>196,676,208</u>	<u>196,105,309</u>	<u>202,432,024</u>	<u>197,581,281</u>
C. Excess (Deficiency) of Revenues over Expenditures	41,666,217	18,801,730	29,395,274	34,963,521
D. Other Financing Sources/Uses				
1. Proceeds for Capital Leases	151,815	97,472	97,472	151,815
2. Contributions to Special Education and Maintenance	<u>(42,908,896)</u>	<u>(41,418,270)</u>	<u>(43,912,922)</u>	<u>(42,927,004)</u>
	(42,757,081)	(41,320,798)	(43,815,450)	(42,775,189)
E. Net Increase (Decrease) in Fund Balance	<u>(1,090,864)</u>	<u>(22,519,068)</u>	<u>(14,420,176)</u>	<u>(7,811,668)</u>
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>41,855,793</u>	<u>43,193,245</u>	<u>40,347,486</u>	<u>40,764,929</u>
2. Net Ending Balance	<u>40,764,929</u>	<u>20,674,177</u>	<u>25,927,310</u>	<u>32,953,261</u>
a. Revolving Cash Fund	135,000	135,000	135,000	135,000
b. Stores	829,365	700,000	700,000	700,000
c. Reserve for Economic Uncertainties	37,164,097	19,539,177	24,792,310	31,918,261
d. Designated for Prepaid Items	33,163	0	0	0
d. Designated for LCAP/Site Funds	2,223,096	0	0	0
e. Designated for Donations/School Gifts	<u>380,208</u>	<u>300,000</u>	<u>300,000</u>	<u>200,000</u>
Total Fund Balance, Reserves	<u><u>\$40,764,929</u></u>	<u><u>\$20,674,177</u></u>	<u><u>\$25,927,310</u></u>	<u><u>\$32,953,261</u></u>
District Reserve for Economic Uncertainties	<b>12.73% = \$37,164,098</b>	<b>6.69% = \$19,539,177</b>	<b>7.65% = \$24,792,310</b>	<b>9.95% = \$31,918,262</b>
Minimum 3% Reserve	<b>3% = \$ 8,757,428</b>	<b>3% = \$8,757,380</b>	<b>3% = \$9,728,172</b>	<b>3% = \$9,619,565</b>

\*Approved by the Board of Education August 12, 2020

**General Fund  
Summary of Unrestricted Revenues**

**Attachment I**

	2019-20 Unaudited Actuals <u>Budget</u>	2020-21 Adopted <u>Budget</u>	2020-21 Revised <u>Budget*</u>	2020-21 First Interim <u>Budget</u>
<u>Student Factors</u>				
K-6 ADA (funded)	22,435	22,435	22,435	22,435
<u>Revenues</u>				
1. <u>LCFF Sources</u>	\$213,011,151	\$196,300,431	\$213,220,690	\$213,220,690
2. <u>Federal Revenues</u>				
a. Impact Aid (PL874)	\$762,546	\$500,000	\$500,000	\$721,962
b. U.S. Wildlife Reserve	9,133	9,133	9,133	8,074
c. Medi-Cal Administrative Activities/Other Federal	819,982	600,000	600,000	800,000
Total Federal Revenues	\$1,591,661	\$1,109,133	\$1,109,133	\$1,530,036
3. <u>Other State Revenues</u>				
a. Mandated Block Grant	\$718,775	\$721,516	\$721,516	\$721,516
b. Lottery-unrestricted	3,544,414	3,582,972	3,582,972	3,528,854
c. STAR/CELDT Testing	86,737	50,000	50,000	50,000
d. Special Education Preschool Grant	5,595,497	0	0	0
Total State Revenues	\$9,945,423	\$4,354,488	\$4,354,488	\$4,300,370
4. <u>Other Local Revenues</u>				
a. Charter School transfer of Special Education ADA	\$12,514	\$0	\$0	\$0
b. Sale of Equipment/Supplies/Other	20,253	30,000	30,000	30,000
c. Transportation Services Study Trips	156,034	200,000	200,000	0
d. Leases & Rentals	260,462	310,000	310,000	260,000
e. Interest	1,323,686	420,000	420,000	753,138
f. Nonresident Tuition	861	1,000	1,000	1,000
g. Interagency	10,834,309	11,224,643	11,224,643	11,590,997
h. Student Teaching	29,275	20,000	20,000	20,000
i. Other In-lieu Tax	6,960	6,544	6,544	6,544
j. All Other Local	804,250	630,800	630,800	632,027
k. School Gifts/United Way	345,586	300,000	300,000	200,000
Total Local Revenues	\$13,794,190	\$13,142,987	\$13,142,987	\$13,493,706
Total Revenues	\$238,342,425	\$214,907,039	\$231,827,298	\$232,544,802

\*Approved by the Board of Education August 12, 2020

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

**ATTACHMENT I**

State Object Code	<u>Description</u>	2019-20 Unaudited <u>Actuals</u>	2020-21 Adopted <u>Budget</u>	2020-21 Revised <u>Budget*</u>	2020-21 First Interim <u>@ 10-31-20</u>
<u>Expenditures</u>					
1000	Certificated Salaries	\$107,390,611	\$105,184,445	\$108,709,522	\$106,843,783
2000	Classified Salaries	27,373,046	28,359,027	29,612,617	28,179,332
3000	Employee Benefits	44,377,927	42,936,757	44,553,303	44,122,911
4000	Books and Supplies	3,618,280	5,437,824	5,437,824	5,157,161
5000	Services & Other Operating Expenses	16,205,011	16,389,184	16,389,184	15,815,051
6000	Capital Outlay	246,449	166,976	166,976	154,475
7000	Other Outgo/Uses	<u>(2,535,109)</u>	<u>-2,368,904</u>	<u>-2,437,402</u>	<u>-2,691,432</u>
	Total Expenditures	<u><u>\$196,676,215</u></u>	<u><u>\$196,105,309</u></u>	<u><u>\$202,432,024</u></u>	<u><u>\$197,581,281</u></u>

\* Approved by the Board of Education August 12, 2020

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

Attachment II

Program	2020-21 Adopted Rev Budget	2020-21 Adopted Exp Budget	2020-21 Beginning Fund Balance	2019-20 Carryover	2020-21 Est. Rev/Contr. at First Interim	2020-21 Est. Exp/Contr. at First Interim
<b>LCFF SOURCES</b>						
Special Education	\$ 1,678,484	\$ 1,678,484			\$ 1,678,484	\$ 1,678,484
<b>TOTAL LCFF SOURCES</b>	<b>\$ 1,678,484</b>	<b>\$ 1,678,484</b>	<b>\$ 0</b>		<b>\$ 1,678,484</b>	<b>\$ 1,678,484</b>
<b>FEDERAL</b>						
Title I - Federal Compensatory Education	\$ 6,634,611	\$ 6,634,611		\$ 1,267,020	\$ 7,110,453	\$ 7,110,453
Elementary and Secondary School Emergency Relief (ESSER)	4,319,795	4,319,795	(33,503)		4,459,795	4,426,292
Governor's Emergency Education Relief (GEER)	1,755,403	1,755,403			1,755,403	1,755,403
Corona Relief Fund (CRF): Special Education	5,657,051	5,657,051			5,657,051	5,657,051
Corona Relief Fund (CRF): Unduplicated Count	7,665,917	7,665,917			7,665,917	7,665,917
Corona Relief Fund (CRF): LCFF	1,477,861	1,477,861			1,477,861	1,477,861
SPED, Local Assistance	5,006,374	5,006,374			5,012,785	5,012,785
SPED, Preschool Grant	830,572	830,572			830,572	830,572
SPED, Local Assistance, Private School ISPs	30,854	30,854			24,443	24,443
Federal Preschool Grant	268,569	268,569			268,569	268,569
Federal IDEA Mental Health Local Entitlement	333,718	333,718			335,487	335,487
Federal Preschool Staff Development	3,038	3,038		1,742	4,906	4,906
Title II - Teacher Quality	829,102	829,102		102,257	899,826	899,826
Title IV - Student Support and Academic Enrichment	687,747	687,747		354,623	753,682	753,682
Title III - Ed of LEP (EIEP/Bilingual Programs)	702,349	702,349		51,483	795,083	795,083
Medi-Cal Billing		824,275	938,881		0	938,881
Medi-Cal Target Case Management - Fam Res Ctr		27,104	39,360		0	39,360
Mathematics/Reading AB 466 (One Time)	3,903	3,903		3,903	3,903	3,903
<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$ 36,206,864</b>	<b>\$ 37,058,243</b>	<b>\$ 944,738</b>	<b>\$ 1,781,028</b>	<b>\$ 37,055,736</b>	<b>\$ 38,000,474</b>
<b>STATE</b>						
Classified Sch. Employee Professional Development	\$ 0	\$ 148,571	\$ 148,571		\$ 0	\$ 148,571
COVID-19 LEA Response Fund		390,507	390,507		0	390,507
Corona Relief Fund (CRF): Prop 98	1,814,133	1,814,133			1,814,133	1,814,133
Lottery/Restricted	1,264,578	1,360,354	925,032		1,145,615	2,070,647
Low Performing Students Block Grant	-	694,337	702,027		0	702,027
Special Ed: Mental Health Services	1,844,963	1,844,963			1,867,696	1,867,696
STRS On-Behalf Pension Contribution	12,752,882	12,752,882			12,752,882	12,752,882
<b>TOTAL STATE PROGRAMS</b>	<b>\$ 17,676,556</b>	<b>\$ 19,005,747</b>	<b>\$ 2,166,137</b>	<b>\$ 0</b>	<b>\$ 17,580,326</b>	<b>\$ 19,746,463</b>
<b>LOCAL</b>						
Special Education	\$ 15,669,409	\$ 15,669,409			\$ 15,669,409	\$ 15,669,409
Special Education - Low Incidence	438,113	438,113			438,113	438,113
After School Learning & Safe Neighborhoods	3,700,109	3,700,109			3,700,110	3,700,110
California Children Services	0	0		215	215	215
CTC Paraprof Teacher Training Repayment Acct	9,093	9,093		9,093	9,093	9,093
Even Start/Schools Support	1,485	1,485		1,485	1,485	1,485
Even Start/Schools Support/Coaching Project	1,447	1,447		1,447	1,447	1,447
Microsoft CA Government Entities Settlement	361	361		361	361	361
CA Family Resource Assn.	5,864	5,864		23,107	25,203	25,203
FRC Kaiser Hospital Foundation	0	0			0	0
Be There San Diego	0	0		51,141	94,136	94,136
Children's Partnership	0	0			0	0
University of Miami / FRC	0	0			0	0
FRC Census 2020 - City of CV	0	0			0	0
FRC Census 2020 - United Way	0	0		21,616	31,616	31,616
FRC NALEO	0	0		14,090	14,090	14,090
San Diego Foundation - Vonnie McMillin Fndtn	11,373	11,373		15,394	19,469	19,469
Inter-Generational Games - Olympic Training Center	1,831	1,831		1,830	1,830	1,830
San Diego Unified Port District	13,760	13,760			13,760	13,760
Sweetwater Authority	1,514	1,514		1,532	1,532	1,532
Girard Foundation Grant	13,399	13,399		13,407	13,407	13,407
EL Improvement Collaborative	4,897	4,897		4,897	4,897	4,897

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

Attachment II

Program	2020-21 Adopted Rev Budget	2020-21 Adopted Exp Budget	2020-21 Beginning Fund Balance	2019-20 Carryover	2020-21 Est. Rev/Contr. at First Interim	2020-21 Est. Exp/Contr. at First Interim
San Diego Foundation Teacher's Fund - Various Sites	11,160	11,160		11,160	11,160	11,160
Wells Fargo Donation - District	1,189	1,189		1,189	1,189	1,189
CV Comm Collaborative Community Project	0	0		48,820	57,320	57,320
Midway Magic	1,790	1,790		1,790	1,790	1,790
OASIS Tutoring Program	3,733	3,733		3,733	3,733	3,733
Speech Contest B of A	1,050	1,050		1,050	1,050	1,050
San Diego County Intergmntl Prgm - Otay/Early Int.	1,221	1,221		1,221	1,221	1,221
General Mills Foundation	34	34		34	34	34
Ball Foundation - District	15,952	15,952		15,952	15,952	15,952
Day of the Child / FRC	0	0		10,218	10,218	10,218
National Foundation For Autism Research	2,694	2,694		2,694	2,694	2,694
EISS Implementation Grant	107	107		107	107	107
CDBG/City of CV - Child Advocate - Fam Res Ctrs	0	0		0	0	0
South Bay Community Services - SBCS/FRC	0	0		1,538	4,544	4,544
EastLake Educational Foundation	0	0		7,387	22,387	22,387
Professional Development Institutes (PDI)	914	914		914	914	914
CV Comm Collaborative/Fam Res Ctrs (CVCC/FRC)	0	0		23,468	41,948	41,948
SD Association of Government/FRC	0	0		48	5,048	5,048
SUHSD - Support	0	0		5,784	5,784	5,784
Poison Control/FRC	0	0		7,056	10,683	10,683
Chargers Champion - Hilltop Drive School	374	374		374	374	374
SUHSD - Healthy Eating Active Comm (HEAC)	686	686		686	686	686
Wells Fargo Foundation	729	729		729	729	729
Even Start/Toyota Family Literacy Prgm	61	61		61	61	61
Microsoft Technology Voucher	0	0		27,836	27,836	27,836
District Intramural Sports	8,209	8,209		8,030	7,680	7,680
Quality Preschool Initiative (QPI)	0	0			226,262	226,262
HHS/CPPW Healthy Schools Grant	21	21		21	21	21
Center for Civic Engagement	127	127		127	127	127
Kaiser Foundation Hospitals	5,261	5,261		5,266	5,266	5,266
First 5 Live Well San Diego	83,952	83,952		0	0	0
Project Cal-Well	69,738	69,738		76,126	76,126	76,126
HomeTown Grant	1,163	1,163		1,162	1,162	1,162
UCSD - CREATE	23,792	23,792		23,815	23,815	23,815
University Principal Preparation Initiative (Wallace Foundation)	0	0			27,567	27,567
Living Coast Discovery Center	39	39		39	39	39
TedX Chula Vista	0	0		2,100	2,600	2,600
Kaiser Foundation - Otay	921	921		927	927	927
Sanford Harmony	76,000	76,000		78,314	78,314	78,314
Special Olympics	906	906		929	929	929
Amplify	0	0				
Literacy for Life	500	500			0	0
<b>TOTAL LOCAL PROGRAMS</b>	<b>\$ 20,184,978</b>	<b>\$ 20,184,978</b>	<b>\$ 0</b>	<b>\$ 530,320</b>	<b>\$ 20,718,470</b>	<b>\$ 20,718,470</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Special Education	\$ 34,562,922	\$ 34,562,922			\$ 34,084,733	\$ 34,084,733
Restricted Maintenance Account	9,350,000	9,350,000			8,842,271	8,842,271
<b>TOTAL OTHER FINANCING SOURCES/USE</b>	<b>\$ 43,912,922</b>	<b>\$ 43,912,922</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 42,927,004</b>	<b>\$ 42,927,004</b>
<b>GRAND TOTAL CATEGORICAL PROGRAMS</b>	<b>\$ 119,659,804</b>	<b>\$ 121,840,374</b>	<b>\$ 3,110,875</b>	<b>\$ 2,311,348</b>	<b>\$ 119,960,020</b>	<b>\$ 123,070,895</b>

**OTHER FUNDS NARRATIVE  
2020-21 FIRST INTERIM BUDGET**

This narrative describes significant changes that have occurred in Other Funds between the 2020-21 Adopted Budget or Revised Budget and the 2020-21 First Interim Budget. The Cafeteria Fund, Charter Fund and Child Development Fund budgets were revised on August 12, 2020. The attached pages detail these budgets by fund in order to provide an overall financial summary of District operations not conducted through the General Fund.

Building Fund – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Bond Building Fund (Measure VV) - Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Bond Building Fund (Measure M) – In March 2020, local voters approved Measure M, a \$300 million general obligation bond, to provide funds to renovate and modernize facilities and improve technology at the District schools, Education Services and Support Center, and Maxwell Transportation Yard. In August 2020, the District issued a \$50 million General Obligation Series A bonds which resulted in an increase in revenue of \$50,860,581. Expenditure projections are expected to increase by \$12,170,511 primarily due to the estimated 2020-21 cost related to the construction of the Districtwide Solar Project.

Developers' Fees-Capital Improvement Fund – Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to increase by \$826,956 due to cost related to construction projects that is expected to be completed during the 2020-21 school year.

State School Facilities Fund-SB 50 Modernization/New Construction – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Pupil Transportation Equipment Fund – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Cafeteria Fund – Revenue and expenditure projections are not expected to materially change from the Revised Budget.

Child Development Fund – Revenue and expenditure projections are not expected to materially change from the Revised Budget.



## **Attachment III**

Charter Schools Fund (Arroyo Vista, Chula Vista Learning Community [CVLCC], Discovery, Mae L. Feaster, and Robert L. Mueller) – Total revenues projections are expected to increase from the Revised Budget by \$1,508,765 primarily due to increase in State Revenue of \$1,500,000 with the award of a Charter School Facility Grant for Feaster Charter School. Total expenditures projections are not expected to materially change from the Revised Budget.

Self-Insurance Fund – Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

Community Facilities District Capital Projects Fund – Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to decrease by <\$27,417,960> primarily due to the estimated 2020-21 cost related to the construction of School No. 47 in Otay Ranch Village 3 which is expected to be completed in SY 2021-22.

Community Facilities District Debt Service Fund – Revenues and expenditure projections are not expected to materially change from the Adopted Budget.

**Building Fund (21-09)**

**Attachment IV**

The Building Fund is used to account for capital facilities projects not funded by Community Facilities District (CFD) proceeds or General Obligation Bond funds. In 2013-14, the District sold Certificates of Participation (COP) to acquire and install classrooms at CVLCC for Grades 9-12 at Silver Wing and to acquire and install classrooms at Feaster Charter for Grades 7 and 8. Both charter schools will make transfers to this fund to cover the COP debt service payments.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	\$31,714	\$0	\$0
Revenue			
Interest	\$569	\$0	\$0
Transfer from CVLCC for High School Lease Payment	447,250	447,000	447,000
Transfer from Feaster for Middle School Lease Payment	146,912	142,912	142,912
Total Revenue	<u>\$594,731</u>	<u>\$589,912</u>	<u>\$589,912</u>
Total Beginning Balance & Revenue	<u>\$626,445</u>	<u>\$589,912</u>	<u>\$589,912</u>
Expenditures			
Sites, Buildings & Equipment	\$32,283	\$0	\$0
Lease Payments-CVLCC High School	447,250	447,000	447,000
Lease Payments-Feaster Middle School	146,912	142,912	142,912
Total Expenditures & Other Outgo	<u>\$626,445</u>	<u>\$589,912</u>	<u>\$589,912</u>
Total Ending Balance, June 30	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Bond Building Fund - Measure VV (21-33)**

**Attachment IV**

In November 2018, local voters approved Measure VV, a \$150 million general obligation bond to provide funds to renovate and modernize facilities and improve technology at the District's oldest schools. Education Code Section 15146 requires the District to establish a restricted bond building fund for the purposes of receiving, holding, investing, and disbursing funds for construction projects. In August 2019, the District issued a Bond Anticipation Note (BAN) for \$59,998,285 which will be payable from proceeds of the sale of bonds pursuant to the authorization. Proceeds from the Bond Anticipation Note were deposited into the Bond Building Fund (21-33) was used to partially fund the summer 2019 modernization of Sunnyside, install lighting retrofit at 25 school sites and fund the summer 2020 Feaster Charter. The funds will also be used for other District modernization projects such as heating ventilation and airconditioning and roofing replacement at various sites.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	\$0	\$41,991,322	\$40,174,986
Revenue			
BAN Proceeds	\$59,998,285	\$0	\$0
BAN premium	93,060	0	0
Interest	817,787	300,000	300,000
Other Local	334,482	0	0
Total Revenue	<u>\$61,243,614</u>	<u>\$300,000</u>	<u>\$300,000</u>
 Total Beginning Balance & Revenue	 <u>\$61,243,614</u>	 <u>\$42,291,322</u>	 <u>\$40,474,986</u>
Expenditures			
Supplies	\$156,981	\$0	\$866,132
Services & Other Expenses	1,023,710	0	44,353
Sites, Buildings & Equipment	19,887,937	28,809,991	27,899,506
Total Expenditures & Other Outgo	<u>\$21,068,628</u>	<u>\$28,809,991</u>	<u>\$28,809,991</u>
 Total Ending Balance, June 30	 <u><u>\$40,174,986</u></u>	 <u><u>\$13,481,331</u></u>	 <u><u>\$11,664,995</u></u>

**Bond Building Fund - Measure M (21-37)**

**Attachment IV**

On March 3, 2020, local voters approved Measure M, a \$300 million general obligation bond to provide funds to renovate and modernize facilities and improve technology at the District's oldest schools. Education Code Section 15146 requires the District to establish a restricted bond building fund for the purposes of receiving, holding, investing, and disbursing funds for construction projects. In August 2020, \$50,000,000 in Series A bonds was sold to finance the District Solar Power Project and other District modernization projects.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	\$0	\$0	\$0
Revenue			
G.O. Bond Series A proceeds	\$0	\$0	\$50,000,000
G.O. Bond Series A premium	0	0	360,581
Interest	0	0	500,000
Total Revenue	\$0	\$0	\$50,860,581
 Total Beginning Balance & Revenue	 \$0	 \$0	 \$50,860,581
Expenditures			
Supplies	\$0	\$0	\$0
Services & Other Expenses	0	0	440,581
Sites, Buildings & Equipment	0	0	11,729,930
Total Expenditures & Other Outgo	\$0	\$0	\$12,170,511
 Total Ending Balance, June 30	 \$0	 \$0	 \$38,690,070

**Developers' Fees - Capital Improvement Fund (25-18)**

**Attachment IV**

The Capital Improvement Fund is used primarily to account for developer fees which are used to mitigate increased classroom requirements brought on by new housing developments. In addition, the District receives redevelopment funds that are used for improvements of schools that benefit the redevelopment area. In August 2019, the District was awarded \$3,877,270 from the California Energy Commission's School Bus Replacement Program grant. \$600,000 of the grant will be used to install charging stations at Maxwell Transportation Yard for the electric buses that will be purchased with the grant funds.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	\$7,588,954	\$7,170,073	\$7,889,895
Revenue			
CEC Electric Bus Grant Project	\$37,194	\$562,806	\$562,806
Developer Fees	336,195	150,000	150,000
Interest	162,503	100,000	100,000
Redevelopment Funds	1,191,958	800,000	800,000
Total Revenue	\$1,727,850	\$1,612,806	\$1,612,806
Total Beginning Balance & Revenue	\$9,316,804	\$8,782,879	\$9,502,701
Expenditures			
Supplies & Materials	\$370,614	\$0	\$621,189
Services & Other Expenses	542,399	50,000	118,006
Sites, Buildings & Equipment	513,896	873,745	1,011,506
Total Expenditures	\$1,426,909	\$923,745	\$1,750,701
Ending Balance	\$7,889,895	\$7,859,134	\$7,752,000
Designated for Redevelopment	\$4,031,826	\$3,953,665	\$3,790,390
Designated for School Mitigation	3,858,069	3,905,469	3,961,610
Total Ending Balance, June 30	\$7,889,895	\$7,859,134	\$7,752,000

**Pupil Transportation Equipment Fund (15-00)**

**Attachment IV**

In May 2000, the Pupil Transportation Equipment Fund was established to budget for the replacement of school buses and the purchase of buses needed to accommodate growth in the District. It is the intention that this fund receive revenue transfers from the General Fund so that sufficient funds are available as the need arises for new bus purchases. No transfers were made from 2008-09 through 2012-13. The District transferred \$220,000 to purchase three mid-size buses in 2013-14. In 2014-15, \$400,000 was transferred to purchase two mid-size buses. In 2015-16, \$400,000 was transferred to purchase two 78-passenger buses and two 84-passenger buses. In 2016-17, \$400,000 was transferred to purchase three 84-passenger buses and one mid-size wheelchair capable bus. In 2017-18, \$400,000 was transferred to purchase one mid-size wheelchair capable bus, two small wheelchair capable buses, and other bus safety and management equipment systems. No transfer was made during 2018-19 through 2019-20 and no transfer is planned for 2020-21. In August 2019, the District was awarded \$3,877,270 from the California Energy Commission's School Bus Replacement Program grant. \$3.2M of the grant will be used for the purchase of ten (10) 60-passenger wheelchair capable electric buses which is scheduled for delivery in December 2020.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Beginning Balance, July 1	\$349,486	\$355,486	\$357,282
Revenue			
CEC Electric Bus Grant Project	\$0	\$3,296,270	\$3,296,270
Local Revenue - Interest	7,796	6,000	6,000
Total Revenue	<u>\$7,796</u>	<u>\$3,302,270</u>	<u>\$3,302,270</u>
 Total Beginning Balance & Revenue	<u>\$357,282</u>	<u>\$3,657,756</u>	<u>\$3,659,552</u>
 Expenditures			
Sites, Buildings & Equipment	\$0	\$3,427,790	\$3,427,790
Total Expenditures	<u>\$0</u>	<u>\$3,427,790</u>	<u>\$3,427,790</u>
 Total Ending Balance, June 30	<u><u>\$357,282</u></u>	<u><u>\$229,966</u></u>	<u><u>\$231,762</u></u>

**Cafeteria Account (13-00)**

**ATTACHMENT IV**

The District expects to serve over 4 million breakfasts and lunches in 2020-21. Due to the ongoing COVID pandemic, all meals will be offered free of charge for the entirety of the 2020-21 school year through federal and state reimbursements. Each meal must meet strict nutritional guidelines.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 Revised Budget*	2020-21 1st Interim @ 10/31/20
Beginning Balance, July 1	\$3,734,603	\$1,260,848	\$1,406,651	\$2,315,919
Revenue				
Federal	\$9,286,085	\$10,000,000	\$10,000,000	\$10,000,000
State	646,110	975,000	975,000	975,000
Local	1,457,690	1,900,000	1,900,000	1,900,000
Total Revenue	\$11,389,885	\$12,875,000	\$12,875,000	\$12,875,000
Total Beginning Balance & Revenue	\$15,124,488	\$14,135,848	\$14,281,651	\$15,190,919
Expenditures				
Classified Salaries	\$4,272,302	\$4,351,509	\$4,541,724	\$4,428,318
Employee Benefits	1,588,997	1,677,769	1,756,980	1,757,657
Supplies & Materials	5,102,160	5,324,300	5,324,300	5,066,250
Services & Other Expenses	163,624	138,557	138,557	127,877
Capital Outlay	1,414,889	310,000	310,000	650,000
Other Outgo	266,597	389,583	241,828	228,896
Total Expenditures	\$12,808,569	\$12,191,718	\$12,313,389	\$12,258,998
Ending Balance	\$2,315,919	\$1,944,130	\$1,968,262	\$2,931,921
Stores	\$102,726	\$150,000	\$150,000	\$150,000
Restricted	2,213,193	1,794,130	1,818,262	2,781,921
Total Ending Balance, June 30	\$2,315,919	\$1,944,130	\$1,968,262	\$2,931,921

\*Approved by the Board of Education August 12, 2020

**Child Development Fund (12-06)**

**Attachment IV**

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

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 Revised Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	<u>\$655,676</u>	<u>\$769,892</u>	<u>\$769,892</u>	<u>\$769,892</u>
Revenue				
State	\$4,684,453	\$4,762,464	\$4,925,870	\$4,900,723
Local	<u>21,161</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Total Revenue	<u>\$4,705,614</u>	<u>\$4,780,464</u>	<u>\$4,943,870</u>	<u>\$4,918,723</u>
Total Beginning Balance & Revenue	<u>\$5,361,290</u>	<u>\$5,550,356</u>	<u>\$5,713,762</u>	<u>\$5,688,615</u>
Expenditures				
Certificated Salaries	\$2,149,408	\$2,308,654	\$2,342,281	\$2,201,966
Classified Salaries	722,849	852,058	889,544	901,074
Employee Benefits	1,159,304	1,178,672	1,194,625	1,165,870
Supplies & Materials	338,525	220,000	220,000	491,000
Services & Other Expenses	90,922	149,210	149,210	54,820
Other Outgo	<u>130,390</u>	<u>132,845</u>	<u>148,210</u>	<u>103,993</u>
Total Expenditures	<u>\$4,591,398</u>	<u>\$4,841,439</u>	<u>\$4,943,870</u>	<u>\$4,918,723</u>
Total Ending Balance, June 30	<u><u>\$769,892</u></u>	<u><u>\$708,917</u></u>	<u><u>\$769,892</u></u>	<u><u>\$769,892</u></u>



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 Unaudited Actuals	2020-21 Adopted Budget	2020-21 Revised Budget *	2020-21 First Interim @ 10-31-20
Beginning Balance, July 1	\$19,371,074	\$20,120,490	\$19,556,100	\$20,440,493
Revenue				
Federal	\$1,988,228	\$2,669,563	\$7,411,768	\$7,427,074
State:				
LCFF	57,157,174	53,470,931	57,259,134	57,259,134
Lottery	1,323,400	1,285,226	1,285,226	1,174,220
Other State	4,019,166	2,986,433	3,474,691	4,974,691
Other Local	867,629	660,837	660,837	765,302
Total Revenue	65,355,597	61,072,990	70,091,656	71,600,421
Total Beginning Balance & Revenue	\$84,726,671	\$81,193,480	\$89,647,756	\$92,040,914
Expenditures				
Certificated Salaries	\$27,315,239	\$27,892,609	\$28,329,281	\$27,908,297
Classified Salaries	5,702,088	6,088,049	6,173,988	5,515,528
Employee Benefits	13,818,163	13,193,937	13,358,651	13,108,088
Supplies & Materials	1,848,313	2,746,379	8,176,228	7,611,619
Services & Other Operating Expenses	14,326,506	15,151,242	15,219,910	16,364,867
Sites, Buildings & Equipment	605,328	450,000	450,000	1,130,500
Other Outgo - Transfer to Fund B for Debt Service, Spec Ed ADA	670,541	589,913	589,913	589,913
Total Expenditures	\$64,286,178	\$66,112,129	\$72,297,971	\$72,228,812
Ending Balance, June 30	\$20,440,493	\$15,081,351	\$17,349,785	\$19,812,102
Designated for Revolving Cash Fund	10,000	10,000	10,000	10,000
Restricted Designated Minimum Reserve	4,166,111	4,300,275	4,620,284	4,647,688
Undesignated Reserve	16,264,382	10,771,076	12,719,501	15,154,414
Total Ending Balance	20,440,493	15,081,351	17,349,785	19,812,102

\*Approved By the Board of Education August 12, 2020

**Self Insurance Fund (67-00)**

**Attachment IV**

The Worker's Compensation Insurance Fund (Fund 67-30) is used to pay employee workers' compensation claims that are a result of injuries suffered while working. The District is self-insured for workers' compensation. The District pays a rate per \$100 of each employee's salary as premiums. For FY 2013-14 through 2016-17 the rate was \$2.00 per \$100 and \$1.50 per \$100 for 2017-18 through 2019-20. For FY 2020-21, the rate is \$1.00 per \$100.

	2019-20 Unaudited Actuals @ Year End	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	\$14,306,998	\$14,766,998	\$14,875,363
Revenue			
Local Revenue	\$3,277,578	\$2,200,000	\$2,200,000
Local Revenue - Interest	308,695	200,000	200,000
Total Revenue	<u>\$3,586,273</u>	<u>\$2,400,000</u>	<u>\$2,400,000</u>
Total Beginning Balance & Revenue	<u>\$17,893,271</u>	<u>\$17,166,998</u>	<u>\$17,275,363</u>
Expenditures			
Services & Other Operating Expenses	\$3,017,908	\$3,258,449	\$3,258,449
Total Expenditures	<u>\$3,017,908</u>	<u>\$3,258,449</u>	<u>\$3,258,449</u>
Ending Balance	<u>\$14,875,363</u>	<u>\$13,908,549</u>	<u>\$14,016,914</u>
Reserve for Medical & Compensation Contingencies and Retiree Benefits	<u>14,875,363</u>	<u>13,908,549</u>	<u>14,016,914</u>
Total Ending Balance, June 30	<u><u>\$14,875,363</u></u>	<u><u>\$13,908,549</u></u>	<u><u>\$14,016,914</u></u>

**Community Facilities District Capital Projects Fund (49-00)**

**Attachment IV**

The Community Facilities District (CFD) Capital Projects Fund 49-00 was established to record all CFD special tax deposits. CFDs are primarily used to fund new school construction and expansion. The CFD Capital Projects Fund contains CFD Nos. 1 through 6, 10 through 15 and 17 through 20. Funds for debt service payments will be transferred to the CFD Debt Service Fund (52-00). Construction was completed for a two-story relocatable classroom building at Saburo Muraoka Elementary School which provides eight additional classrooms at the site. In February 2020, a \$25,000,000 COP was issued to partially fund the construction of School No. 47 which is scheduled to begin construction in March 2021.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	<u>\$51,273,545</u>	<u>\$72,436,356</u>	<u>\$75,554,682</u>
Revenue			
Special Tax Collections	\$19,560,983	\$19,300,000	\$19,300,000
Delinquent Collections	190,728	175,000	175,000
EastLake Developer Fees	1,617	5,000	5,000
Proceeds from 2020 COP	25,000,000	0	0
Premium from 2020 COP	830,681	0	0
Interest	<u>1,223,426</u>	<u>500,000</u>	<u>500,000</u>
Total Revenue	<u>\$46,807,435</u>	<u>\$19,980,000</u>	<u>\$19,980,000</u>
Total Beginning Balance & Revenue	<u>\$98,080,980</u>	<u>\$92,416,356</u>	<u>\$95,534,682</u>
Expenditures			
Supplies & Materials	\$126,043	\$641,919	\$345,242
Services & Other Expenses	954,550	205,597	263,595
Sites, Buildings & Equipment Other	8,088,519	49,252,914	22,073,633
Transfers to CFD Debt Service Fund (52-00)	<u>13,357,186</u>	<u>14,288,880</u>	<u>14,288,880</u>
Total Expenditures	<u>\$22,526,298</u>	<u>\$64,389,310</u>	<u>\$36,971,350</u>
Ending Balance	<u>\$75,554,682</u>	<u>\$28,027,046</u>	<u>\$58,563,332</u>
Designated for School No. 47	\$24,416,790	\$0	\$31,603,447
Designated for CFD Fund Balance	<u>51,137,892</u>	<u>28,027,046</u>	<u>26,959,885</u>
Total Ending Balance, June 30	<u>\$75,554,682</u>	<u>\$28,027,046</u>	<u>\$58,563,332</u>
Outstanding COP Obligations, July 1	\$130,770,000	\$147,525,000	\$147,525,000
Annual Principal Retired	(8,245,000)	(8,810,000)	(8,810,000)
Annual Principal Added	<u>25,000,000</u>	<u>0</u>	<u>0</u>
Outstanding Obligations, June 30	<u>\$147,525,000</u>	<u>\$138,715,000</u>	<u>\$138,715,000</u>

**Community Facilities District Debt Service Fund (52-00)**

**Attachment IV**

The Community Facilities District (CFD) Debt Service Fund 52-00 was established to record all CFD debt service payments. CFDs are primarily used to fund new school construction and expansion. Funds for debt service payments will be transferred from the CFD Capital Projects Fund (49-00).

	2019-20 Unaudited Actuals @ Year End	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20
Beginning Balance, July 1	\$0	\$0	\$0
Revenue			
Transfers from CFD Capital Projects Fund (49-00) for Debt Service	\$13,357,186	\$14,288,880	\$14,288,880
Total Revenue	\$13,357,186	\$14,288,880	\$14,288,880
Total Beginning Balance & Revenue	\$13,357,186	\$14,288,880	\$14,288,880
Expenditures			
COPs/Bond Principal Payment	\$8,245,000	\$8,810,000	\$8,810,000
COPs/Bond Interest Expense	5,112,186	5,478,880	5,478,880
Total Expenditures	\$13,357,186	\$14,288,880	\$14,288,880
Total Ending Balance, June 30	\$0	\$0	\$0

2020-21 Cash Flow  
General Fund + Categorical Programs

	Jul-20 (Actual)	Aug-20 (Actual)	Sept-20 (Actual)	Oct-20 (Actual)	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	\$ 25,676,393	\$ 33,068,851	\$ 46,614,635	\$ 37,211,689	\$ 22,071,187	\$ 40,624,557	\$ 28,215,379	\$ 45,831,241	\$ 36,061,721	\$ 39,437,318	\$ 28,134,356	\$ 28,780,428
LCFF - State Aid Apportionment	4,963,825	4,963,825	8,934,885	8,934,885	8,934,885	8,934,885	8,934,885	3,927,626	1,504,197	1,504,197	1,504,197	-	63,042,292
Property Taxes	702,878	1,553,382	1,451,438	2,223,516	6,336,815	34,282,639	16,307,764	2,671,652	2,671,652	27,485,956	12,289,599	2,671,652	110,648,943
EPA Tax Initiative	-	-	7,392,387	-	-	7,392,387	-	-	7,392,387	-	-	-	22,177,161
RDA Residual Balance & CRD	-	-	-	-	-	-	907,954	-	-	-	-	2,723,863	3,631,817
Charter in-Lieu Taxes	-	(1,556,396)	(3,112,793)	(2,075,195)	(2,161,719)	(2,161,719)	(2,161,719)	(2,161,719)	(3,876,744)	(1,938,372)	(1,938,372)	(1,938,372)	(25,083,120)
Special Education Prop Tax Xfer	-	-	-	-	-	-	917,422	-	-	-	-	676,438	1,593,860
Special Education	-	-	-	-	-	-	-	-	-	-	172,716	88,570	261,286
Federal Impact Aid	-	-	-	-	471,962	-	250,000	-	-	-	-	-	721,962
Title I	-	-	-	-	-	-	2,955,473	-	-	-	-	1,517,116	4,472,589
Title II	-	-	-	-	-	-	384,778	-	-	-	-	107,185	491,963
Title III	-	-	-	185,900	-	-	384,994	-	-	172,706	-	-	743,600
Title IV	-	-	-	-	-	-	-	-	-	-	-	78,796	78,796
Other Federal	-	31,923	15,915,778	-	-	-	-	-	1,553,800	-	-	1,553,800	19,055,301
Lottery	-	-	-	-	-	-	1,194,871	-	1,168,362	-	-	1,244,577	3,607,810
Mandated Block Grant	-	-	-	-	721,516	-	-	-	-	-	-	-	721,516
Other State	-	-	1,814,133	-	899,678	-	-	-	-	-	466,924	-	3,180,735
ASES Pass Through	-	-	-	-	-	-	-	-	2,405,072	-	-	-	2,405,072
PA Special Ed Pass Through	755,386	767,786	1,360,851	1,360,851	1,360,851	1,360,851	1,360,851	731,329	280,083	280,083	280,083	-	9,899,005
Other Local	72,812	943,945	1,334,439	1,036,839	1,000,823	966,771	988,183	973,289	1,575,009	851,388	792,975	1,178,758	11,715,231
2019/20 Deferral	14,950,006	4,658,402	1,018,278	4,832,407	522,988	-	370,011	74,201	-	-	-	144,261	26,570,554
TRANS / Temporary Transfers	-	20,199,110	-	-	-	-	-	-	-	-	-	-	20,199,110
Treasury Loan/Cross Year TRANS	-	-	-	-	-	-	-	35,000,000	-	-	-	-	35,000,000
Other Revenue/Cash Inflows	607,793	345,191	1,400,853	719,672	515,498	515,498	515,498	515,498	515,498	515,498	515,498	515,493	7,197,488
<b>Total Revenues</b>	<b>\$ 22,052,700</b>	<b>\$ 31,907,168</b>	<b>\$ 37,510,249</b>	<b>\$ 17,218,875</b>	<b>\$ 18,603,297</b>	<b>\$ 51,291,312</b>	<b>\$ 33,310,965</b>	<b>\$ 41,731,876</b>	<b>\$ 15,189,316</b>	<b>\$ 28,871,456</b>	<b>\$ 14,083,620</b>	<b>\$ 10,562,137</b>	<b>\$ 322,332,971</b>
<b>Total Revenue and Beg. Bal.</b>	<b>\$ 50,833,128</b>	<b>\$ 57,583,561</b>	<b>\$ 70,579,100</b>	<b>\$ 63,833,510</b>	<b>\$ 55,814,986</b>	<b>\$ 73,362,499</b>	<b>\$ 73,935,522</b>	<b>\$ 69,947,255</b>	<b>\$ 61,020,557</b>	<b>\$ 64,933,177</b>	<b>\$ 53,520,938</b>	<b>\$ 38,696,493</b>	<b>\$ 351,113,399</b>
Salaries & Benefits	\$ 17,510,250	\$ 20,528,736	\$ 21,156,623	\$ 21,793,279	\$ 20,790,047	\$ 20,791,165	\$ 20,867,607	\$ 20,792,286	\$ 21,346,703	\$ 21,196,764	\$ 21,200,947	\$ 20,952,403	\$ 248,926,810
Commercial Warrant Exp	2,305,142	3,495,099	2,029,519	2,149,897	10,805,083	11,946,777	4,592,536	3,323,728	3,612,133	4,299,095	4,185,635	6,000,517	58,745,161
TRANS Repayment	-	-	-	-	-	-	20,260,000	-	-	-	-	-	20,260,000
Temporary Transfers/DTDF	-	-	-	-	2,148,669	-	-	-	-	-	-	-	2,148,669
Other Cash Outflows	5,341,343	490,875	778,323	2,678,645	-	-	-	-	-	-	-	-	9,289,186
<b>Total Expenditures</b>	<b>\$ 25,156,735</b>	<b>\$ 24,514,710</b>	<b>\$ 23,964,465</b>	<b>\$ 26,621,821</b>	<b>\$ 33,743,799</b>	<b>\$ 32,737,942</b>	<b>\$ 45,720,143</b>	<b>\$ 24,116,014</b>	<b>\$ 24,958,836</b>	<b>\$ 25,495,859</b>	<b>\$ 25,386,582</b>	<b>\$ 26,952,920</b>	<b>\$ 339,369,826</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 25,676,393</b>	<b>\$ 33,068,851</b>	<b>\$ 46,614,635</b>	<b>\$ 37,211,689</b>	<b>\$ 22,071,187</b>	<b>\$ 40,624,557</b>	<b>\$ 28,215,379</b>	<b>\$ 45,831,241</b>	<b>\$ 36,061,721</b>	<b>\$ 39,437,318</b>	<b>\$ 28,134,356</b>	<b>\$ 11,743,573</b>	<b>\$ 11,743,573</b>

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	\$ 11,743,573	\$ 7,575,880	\$ 4,320,569	\$ 5,117,624	\$ 7,852,982	\$ 9,113,936	\$ 216,644	\$ 10,344,722	\$ 34,770,209	\$ 23,119,115	\$ 28,660,225	\$ 19,489,531	\$ 11,743,573
LCFF - State Aid Apportionment	4,908,755	4,908,755	8,835,759	8,835,759	8,835,759	8,835,759	8,835,759	4,152,807	1,590,437	1,590,437	1,590,437	-	62,920,423
Property Taxes	702,300	1,552,104	1,450,244	2,221,687	6,331,603	34,254,442	16,294,351	2,669,455	2,669,455	27,463,349	12,279,491	2,669,455	110,557,936
EPA Tax Initiative	-	-	5,217,696	-	-	5,217,696	-	-	5,217,696	-	-	-	15,653,088
RDA Residual Balance & CRD	-	-	-	-	-	-	1,089,545	-	-	-	-	2,542,272	3,631,817
Charter in-Lieu Taxes	-	(1,671,447)	(3,342,893)	(2,228,595)	(2,228,595)	(2,228,595)	(2,228,595)	(2,228,595)	(3,900,043)	(1,950,021)	(1,950,021)	(1,950,021)	(25,907,421)
Special Education Prop Tax Xfer	-	-	-	-	-	-	917,422	-	-	-	-	676,438	1,593,860
Special Education	-	-	-	-	-	-	-	-	-	-	172,716	88,570	261,286
Federal Impact Aid	-	-	-	-	339,935	-	180,065	-	-	-	-	-	520,000
Title I	-	-	-	-	-	-	2,955,473	-	-	-	-	1,517,116	4,472,589
Title II	-	-	-	-	-	-	384,778	-	-	-	-	107,185	491,963
Title III	-	-	-	185,900	-	-	384,994	-	-	172,706	-	-	743,600
Title IV	-	-	-	-	-	-	-	-	-	-	-	78,796	78,796
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
Lottery	-	-	-	-	-	-	1,190,211	-	1,168,362	-	-	1,242,029	3,600,602
Mandated Block Grant	-	-	-	-	721,516	-	-	-	-	-	-	-	721,516
Other State	-	-	-	-	899,678	-	-	-	-	-	466,924	-	1,366,602
ASES Pass Through	-	-	-	-	-	-	-	-	2,405,072	-	-	-	2,405,072
PA Special Ed Pass Through	755,386	767,786	1,360,851	1,360,851	1,360,851	1,360,851	1,360,851	731,329	280,083	280,083	280,083	-	9,899,005
Other Local	31,782	765,037	1,332,174	979,595	1,011,589	921,165	921,560	929,633	1,476,254	811,408	751,636	866,659	10,798,492
2020/21 Deferral	16,982,677	12,752,090	9,053,418	14,529,397	6,198,305	-	74,201	-	-	-	-	144,261	59,734,349
TRANS Principal Amounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Treasury Loan/Cross Year TRANS	-	-	-	-	-	-	-	40,000,000	-	-	-	-	40,000,000
Other Revenue/Cash Inflows	-	525,808	525,808	525,808	525,808	525,808	525,808	525,808	525,808	525,808	525,808	525,804	5,783,884
<b>Total Revenues</b>	<b>\$ 23,380,900</b>	<b>\$ 19,600,133</b>	<b>\$ 24,433,057</b>	<b>\$ 26,410,402</b>	<b>\$ 23,996,449</b>	<b>\$ 48,887,126</b>	<b>\$ 32,886,423</b>	<b>\$ 46,780,437</b>	<b>\$ 11,433,124</b>	<b>\$ 28,893,770</b>	<b>\$ 14,117,074</b>	<b>\$ 8,508,564</b>	<b>\$ 309,327,459</b>
<b>Total Revenue and Beg. Bal.</b>	<b>\$ 35,124,473</b>	<b>\$ 27,176,013</b>	<b>\$ 28,753,626</b>	<b>\$ 31,528,026</b>	<b>\$ 31,849,431</b>	<b>\$ 58,001,062</b>	<b>\$ 33,103,067</b>	<b>\$ 57,125,159</b>	<b>\$ 46,203,333</b>	<b>\$ 52,012,885</b>	<b>\$ 42,777,299</b>	<b>\$ 27,998,095</b>	<b>\$ 321,071,032</b>
Salaries & Benefits	\$ 18,650,348	\$ 20,700,452	\$ 21,154,057	\$ 20,663,309	\$ 20,763,284	\$ 20,764,401	\$ 20,840,744	\$ 20,765,521	\$ 21,319,224	\$ 21,169,478	\$ 21,173,655	\$ 20,925,431	\$ 248,889,904
Commercial Warrant Exp	2,590,363	2,154,992	2,481,945	3,011,735	1,972,211	2,020,017	2,361,813	1,589,429	1,764,994	2,183,182	2,114,113	3,218,925	27,463,719
TRANS Repayment	-	-	-	-	-	35,000,000	-	-	-	-	-	-	35,000,000
Other Cash Outflows	6,307,882	-	-	-	-	-	-	-	-	-	-	-	6,307,882
<b>Total Expenditures</b>	<b>\$ 27,548,593</b>	<b>\$ 22,855,444</b>	<b>\$ 23,636,002</b>	<b>\$ 23,675,044</b>	<b>\$ 22,735,495</b>	<b>\$ 57,784,418</b>	<b>\$ 22,758,345</b>	<b>\$ 22,354,950</b>	<b>\$ 23,084,218</b>	<b>\$ 23,352,660</b>	<b>\$ 23,287,768</b>	<b>\$ 24,144,356</b>	<b>\$ 317,217,293</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 7,575,880</b>	<b>\$ 4,320,569</b>	<b>\$ 5,117,624</b>	<b>\$ 7,852,982</b>	<b>\$ 9,113,936</b>	<b>\$ 216,644</b>	<b>\$ 10,344,722</b>	<b>\$ 34,770,209</b>	<b>\$ 23,119,115</b>	<b>\$ 28,660,225</b>	<b>\$ 19,489,531</b>	<b>\$ 3,853,739</b>	<b>\$ 3,853,739</b>

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 15, 2020

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Theresa Villanueva

Telephone: 619-425-9600 x 1391

Title: Director of Fiscal Services

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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,421.27	22,421.27	21,655.24	22,421.27	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,421.27	22,421.27	21,655.24	22,421.27	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	14.10	14.10	14.10	14.10	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	14.10	14.10	14.10	14.10	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,435.37	22,435.37	21,669.34	22,435.37	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	5,923.06	5,923.06	5,923.06	5,923.06	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	5,923.06	5,923.06	5,923.06	5,923.06	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	5,923.06	5,923.06	5,923.06	5,923.06	0.00	0%

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 interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	22,421.27		
	Charter School		0.00	
	<b>Total ADA</b>	<b>22,421.27</b>	<b>22,421.27</b>	<b>0.0%</b>
1st Subsequent Year (2021-22)	District Regular	22,421.27		
	Charter School			
	<b>Total ADA</b>	<b>22,421.27</b>	<b>21,655.24</b>	<b>-3.4%</b>
2nd Subsequent Year (2022-23)	District Regular	22,421.27		
	Charter School			
	<b>Total ADA</b>	<b>22,421.27</b>	<b>21,655.24</b>	<b>-3.4%</b>

**1B. Comparison of District ADA to the Standard**

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Based on the current 2020-21 enrollment, the District ADA is estimated to decrease by 766. Since declining enrollment districts are held harmless in 2020-21, the decline in ADA is reflected in 2021-22 and 2022-23.

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	23,115	22,464		
Charter School				
<b>Total Enrollment</b>	<b>23,115</b>	<b>22,464</b>	<b>-2.8%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	23,115	22,464		
Charter School				
<b>Total Enrollment</b>	<b>23,115</b>	<b>22,464</b>	<b>-2.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	23,115	22,464		
Charter School				
<b>Total Enrollment</b>	<b>23,115</b>	<b>22,464</b>	<b>-2.8%</b>	<b>Not Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Due to the ongoing COVID-19 pandemic, the District is experiencing a decline in enrollment during the first five months of the school year.

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	22,595	23,411	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,595</b>	<b>23,411</b>	<b>96.5%</b>
Second Prior Year (2018-19)			
District Regular	22,336	23,082	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,336</b>	<b>23,082</b>	<b>96.8%</b>
First Prior Year (2019-20)			
District Regular	22,421	23,115	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>22,421</b>	<b>23,115</b>	<b>97.0%</b>
Historical Average Ratio:			96.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.3%</b>

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	21,655	22,464		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>21,655</b>	<b>22,464</b>	<b>96.4%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	21,655	22,464		
Charter School				
<b>Total ADA/Enrollment</b>	<b>21,655</b>	<b>22,464</b>	<b>96.4%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	21,655	22,464		
Charter School				
<b>Total ADA/Enrollment</b>	<b>21,655</b>	<b>22,464</b>	<b>96.4%</b>	<b>Met</b>

**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 current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	239,155,346.00	240,242,181.00	0.5%	Met
1st Subsequent Year (2021-22)	243,840,777.00	233,242,179.00	-4.3%	Not Met
2nd Subsequent Year (2022-23)	250,857,430.00	233,242,179.00	-7.0%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

The decreases in LCFF revenue for 2021-22 and 2022-23 are due to the decline in District enrollment. In addition, LCFF revenue for future years is calculated at 0% COLA for this budget pass.



**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	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)	179,141,584.99	196,676,208.17	91.1%
	Historical Average Ratio:		90.6%

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

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	179,146,026.00	197,581,281.00	90.7%	Met
1st Subsequent Year (2021-22)	181,203,850.75	188,462,157.75	96.1%	Not Met
2nd Subsequent Year (2022-23)	189,810,869.00	189,482,576.00	100.2%	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 of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**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 \$10,000,000 and \$8,000,000, respectively, in order to meet the required minimum 3% reserve level. If the District proposed \$10,000,000 reduction is implemented at an 80% salary and benefits ratio, this would reduce the 2021-22 ratio to 91.6%. In addition, if the \$8,000,000 reduction in 2022-23 is implemented similarly, the ratio will be 92.6%

**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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	37,320,894.00	38,590,669.00	3.4%	No
1st Subsequent Year (2021-22)	16,186,067.00	16,951,212.00	4.7%	No
2nd Subsequent Year (2022-23)	16,186,067.00	16,951,212.00	4.7%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	22,031,044.00	21,880,696.00	-0.7%	No
1st Subsequent Year (2021-22)	20,216,911.00	20,052,799.00	-0.8%	No
2nd Subsequent Year (2022-23)	20,216,911.00	20,052,799.00	-0.8%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	33,323,068.00	34,207,279.00	2.7%	No
1st Subsequent Year (2021-22)	33,327,965.00	33,867,102.00	1.6%	No
2nd Subsequent Year (2022-23)	33,327,965.00	33,867,102.00	1.6%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	15,822,762.00	21,640,769.00	36.8%	Yes
1st Subsequent Year (2021-22)	6,739,253.61	6,480,547.00	-3.8%	No
2nd Subsequent Year (2022-23)	7,694,335.61	6,569,620.00	-14.6%	Yes

Explanation:  
(required if Yes)

Books and supplies are outside the acceptable range in 2020-21 due primarily to the purchase of technology and personal protective equipment (PPE), using CARES Act funding. For 2021-22, this category is out of range due to the decrease in supplemental and concentration grant funding, which resulted from a decline in ADA. Any growth or decline for future years is budgeted in this category.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	41,101,882.57	38,656,193.45	-6.0%	Yes
1st Subsequent Year (2021-22)	29,917,106.32	30,954,649.61	3.5%	No
2nd Subsequent Year (2022-23)	30,652,439.32	31,689,982.61	3.4%	No

Explanation:  
(required if Yes)

Services and other operating expenditures are outside the range for 2020-21 due primarily to the decrease in expenses for this category and purchasing additional supplies using the CARES Act funding.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	92,675,006.00	94,678,644.00	2.2%	Met
1st Subsequent Year (2021-22)	69,730,943.00	70,871,113.00	1.6%	Met
2nd Subsequent Year (2022-23)	69,730,943.00	70,871,113.00	1.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	56,924,644.57	60,296,962.45	5.9%	Not Met
1st Subsequent Year (2021-22)	36,656,359.93	37,435,196.61	2.1%	Met
2nd Subsequent Year (2022-23)	38,346,774.93	38,259,602.61	-0.2%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year 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:**

Books and Supplies  
(linked from 6A  
if NOT met)

Books and supplies are outside the acceptable range in 2020-21 due primarily to the purchase of technology and personal protective equipment (PPE), using CARES Act funding. For 2021-22, this category is out of range due to the decrease in supplemental and concentration grant funding, which resulted from a decline in ADA. Any growth or decline for future years is budgeted in this category.

**Explanation:**

Services and Other Exps  
(linked from 6A  
if NOT met)

Services and other operating expenditures are outside the range for 2020-21 due primarily to the decrease in expenses for this category and purchasing additional supplies using the CARES Act funding.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,619,565.29	8,842,271.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		9,350,000.00	

If status 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 budget allows fiscal flexibility for LEAs to exclude STRS on behalf payments and CARES Act expenditures. Excluding STRS on behalf payments of \$12,752,882 and CARES Act expenditures of \$22,796,657 from the budget year will result in total expenditures of \$285,102,537.65, which require an \$8,553,077 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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.

<sup>2</sup>A 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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	7.9%	3.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.3%</b>	<b>2.6%</b>	<b>1.2%</b>

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(7,811,668.00)	197,581,281.00	4.0%	Not Met
1st Subsequent Year (2021-22)	(9,213,689.75)	188,462,157.75	4.9%	Not Met
2nd Subsequent Year (2022-23)	(12,384,108.00)	189,482,576.00	6.5%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

The 2020-21 increase in deficit spending is due to the 0% LCFF COLA, increased employer pension costs, and special education costs. For future budget years, the major cause of the District deficit spending is the 0% COLA used to calculate LCFF revenue as recommended by the SDCOE. The District will continue to monitor deficit spending as it reduces the ending reserves and will recommend appropriate Board action to balance the unrestricted budget.

**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	32,953,260.72	Met
1st Subsequent Year (2021-22)	23,739,570.97	Met
2nd Subsequent Year (2022-23)	11,355,462.97	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	11,743,573.00	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Current Year data are extracted. If Form MYPI 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

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

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

<sup>3</sup> 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.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	21,655	21,655	21,655
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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 MYPI 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; Current Year data are extracted.

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

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

	Current Year Projected Year Totals (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 MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	320,652,176.45	287,299,837.75	290,470,256.00
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)	320,652,176.45	287,299,837.75	290,470,256.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,619,565.29	8,618,995.13	8,714,107.68
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>9,619,565.29</b>	<b>8,618,995.13</b>	<b>8,714,107.68</b>

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	31,918,260.72	22,604,570.97	10,220,462.97
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, 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 MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	31,918,260.72	22,604,570.97	10,220,462.97
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.95%	7.87%	3.52%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,619,565.29</b>	<b>8,618,995.13</b>	<b>8,714,107.68</b>
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)



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**SUPPLEMENTAL INFORMATION**

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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 have occurred since budget adoption that may impact the budget?

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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal 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)?

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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(43,912,922.00)	(42,927,004.00)	-2.2%	(985,918.00)	Met
1st Subsequent Year (2021-22)	(44,893,668.00)	(44,601,321.00)	-0.7%	(292,347.00)	Met
2nd Subsequent Year (2022-23)	(47,043,668.00)	(46,751,321.00)	-0.6%	(292,347.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal 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.

<sup>1</sup> 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) 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	4	Fund 01-00 / Fund 09-00	7439	389,434
Certificates of Participation	28	CFD Debt Service (52-00)	7438, 7439	152,895,000
General Obligation Bonds	22	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	1,790,254

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

QZAB & CFD Bonds				
Bond Premium - GO Bonds	22			8,120,692
Bond Premium - COP	28			9,065,889
<b>TOTAL:</b>				<b>347,299,554</b>

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	171,978	174,654	98,373	77,446
Certificates of Participation	13,951,349	13,951,349	15,266,933	14,958,669
General Obligation Bonds	10,106,775	10,573,442	21,464,125	11,686,000
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	0	0	0	0

Other Long-term Commitments (continued):

QZAB & CFD Bonds	0	0	0	0
Bond Premium - GO Bonds	472,291	472,291	1,073,642	1,148,781
Bond Premium - COP	647,475	647,475	778,404	771,408
<b>Total Annual Payments:</b>	<b>25,349,868</b>	<b>25,819,211</b>	<b>38,681,477</b>	<b>28,642,304</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

**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 current 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 for this issuance. The first debt service payment for COP 2020 is \$730,131, due in fiscal year 2021-22. Certificates of Participation debt service payments are paid with special tax assessments for the Community Facilities Districts (CFDs). The District reports payments in the Deb Service Fund, Fund 52. In August 2020, the District issued \$50,000,000 in General Obligation Bonds, with the first debt service payment scheduled to be paid in 2020-21. The debt service payments for the 2020 COP and 2020 G.O. Bond accounts for a majority of the increase in total annual payments for 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.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	51,710,221.00	58,278,187.00
b. OPEB plan(s) fiduciary net position (if applicable)	16,809,954.00	16,481,681.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	34,900,267.00	41,796,506.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2020

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	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)		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	1,010,331.04	939,000.00
1st Subsequent Year (2021-22)	1,010,331.04	939,000.00
2nd Subsequent Year (2022-23)	1,010,331.04	939,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	130	139
1st Subsequent Year (2021-22)	130	139
2nd Subsequent Year (2022-23)	130	139

4. Comments:

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-experienced rated insurance products for its health coverage. Effective January 1, 2020, the health benefits contribution increased to \$7,000 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 became benefit eligible after September 18, 2007 or who were hired after September 18, 2007, effective January 1, 2020, the annual maximum is \$7,000. The District also provides \$1,200 for any employee waiving coverage. Benefits cease for all retirees at age 65

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. 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 1b-4)

Yes
-----

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

Yes
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- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No
----

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	9,480,447.00	9,411,105.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs Current Year (2020-21)	4,341,932.00	4,359,554.00
1st Subsequent Year (2021-22)	4,341,932.00	4,455,232.00
2nd Subsequent Year (2022-23)	4,341,932.00	4,455,232.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

b. Amount contributed (funded) for self-insurance programs Current Year (2020-21)	2,200,000.00	2,200,000.00
1st Subsequent Year (2021-22)	2,200,000.00	2,200,000.00
2nd Subsequent Year (2022-23)	2,200,000.00	2,200,000.00

4. Comments:

An actuarial study of the self-insured workers' compensation program is completed annually. Currently, the recommended funding level per \$100 of payroll is \$1.88. The District currently funds the program at \$1.00 per \$100 of payroll. The District projects an ending fund balance of \$14,016,914 for fiscal year 2020-21 in its Workers' Compensation Insurance Fund.

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current 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	1,264.7	1,264.7	1,264.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

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Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

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Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

- Are costs of H&W benefit changes included in the interim 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


**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:


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Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

**Certificated (Non-management) Step and Column Adjustments**

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


Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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


**Certificated (Non-management) - Other**

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	939.9	900.1	900.1	900.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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

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

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

1. Are costs of H&W benefit changes included in the interim 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

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

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:


**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	161.8	151.9	151.9	151.9

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim 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			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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### ADDITIONAL FISCAL INDICATORS

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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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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.

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### End of School District First Interim Criteria and Standards Review

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	196,300,431.00	213,220,690.00	34,376,636.46	213,220,690.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,109,133.00	1,109,133.00	8,074.41	1,530,036.00	420,903.00	37.9%
3) Other State Revenue		8300-8599	4,354,488.00	4,354,488.00	13,763.62	4,300,370.00	(54,118.00)	-1.2%
4) Other Local Revenue		8600-8799	13,142,987.00	13,142,987.00	3,648,682.02	13,493,706.00	350,719.00	2.7%
5) TOTAL, REVENUES			214,907,039.00	231,827,298.00	38,047,156.51	232,544,802.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	105,184,445.00	108,709,522.00	35,175,955.66	106,843,783.00	1,865,739.00	1.7%
2) Classified Salaries		2000-2999	28,359,027.00	29,612,617.00	10,287,122.17	28,179,332.00	1,433,285.00	4.8%
3) Employee Benefits		3000-3999	42,936,757.00	44,553,303.00	14,531,633.32	44,122,911.00	430,392.00	1.0%
4) Books and Supplies		4000-4999	5,437,824.00	5,437,824.00	979,178.65	5,157,161.00	280,663.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	16,389,184.00	16,389,184.00	5,379,250.34	15,815,051.00	574,133.00	3.5%
6) Capital Outlay		6000-6999	166,976.00	166,976.00	19,529.39	154,475.00	12,501.00	7.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	133,578.00	133,578.00	40,102.00	133,578.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,502,482.00)	(2,570,980.00)	(44,057.10)	(2,825,010.00)	254,030.00	-9.9%
9) TOTAL, EXPENDITURES			196,105,309.00	202,432,024.00	66,368,714.43	197,581,281.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			18,801,730.00	29,395,274.00	(28,321,557.92)	34,963,521.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	97,472.00	97,472.00	0.00	151,815.00	54,343.00	55.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(41,418,270.00)	(43,912,922.00)	0.00	(42,927,004.00)	985,918.00	-2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,320,798.00)	(43,815,450.00)	0.00	(42,775,189.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,519,068.00)	(14,420,176.00)	(28,321,557.92)	(7,811,668.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,193,245.05	40,347,486.05		40,764,928.72	417,442.67	1.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,193,245.05	40,347,486.05		40,764,928.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,193,245.05	40,347,486.05		40,764,928.72		
2) Ending Balance, June 30 (E + F1e)			20,674,177.05	25,927,310.05		32,953,260.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	135,000.00	135,000.00		135,000.00		
Stores		9712	700,000.00	700,000.00		700,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	300,000.00	300,000.00		200,000.00		
Other Assignments	0000	9780	300,000.00					
Other Assignments	0000	9780		300,000.00				
Other Assignments	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,539,177.05	24,792,310.05		31,918,260.72		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,678,484.00	1,678,484.00	0.00	1,678,484.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,369,745.00	36,211,761.00	17,681,730.64	37,060,633.00	848,872.00	2.3%
3) Other State Revenue		8300-8599	15,862,423.00	17,676,556.00	1,811,485.07	17,580,326.00	(96,230.00)	-0.5%
4) Other Local Revenue		8600-8799	19,473,093.00	20,180,081.00	6,204,888.61	20,713,573.00	533,492.00	2.6%
5) TOTAL, REVENUES			52,383,745.00	75,746,882.00	25,698,104.32	77,033,016.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,008,514.00	28,737,690.00	9,457,802.99	27,454,908.00	1,282,782.00	4.5%
2) Classified Salaries		2000-2999	20,387,677.00	22,313,159.00	6,831,370.92	20,967,075.00	1,346,084.00	6.0%
3) Employee Benefits		3000-3999	30,798,082.00	31,892,576.00	6,096,554.22	31,419,713.00	472,863.00	1.5%
4) Books and Supplies		4000-4999	2,279,592.57	10,384,938.00	3,856,838.36	16,483,608.00	(6,098,670.00)	-58.7%
5) Services and Other Operating Expenditures		5000-5999	12,735,066.00	24,712,698.57	3,311,804.25	22,841,142.45	1,871,556.12	7.6%
6) Capital Outlay		6000-6999	110,000.00	110,000.00	64,003.28	110,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,508,371.00	1,508,371.00	(1.00)	1,302,328.00	206,043.00	13.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,980,054.00	2,180,942.00	57.10	2,492,121.00	(311,179.00)	-14.3%
9) TOTAL, EXPENDITURES			95,807,356.57	121,840,374.57	29,618,430.12	123,070,895.45		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,423,611.57)	(46,093,492.57)	(3,920,325.80)	(46,037,879.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	41,418,270.00	43,912,922.00	0.00	42,927,004.00	(985,918.00)	-2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,418,270.00	43,912,922.00	0.00	42,927,004.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,005,341.57)	(2,180,570.57)	(3,920,325.80)	(3,110,875.45)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,005,341.57	2,180,570.57		3,110,875.45	930,304.88	42.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,005,341.57	2,180,570.57		3,110,875.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,005,341.57	2,180,570.57		3,110,875.45		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	197,978,915.00	214,899,174.00	34,376,636.46	214,899,174.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,478,878.00	37,320,894.00	17,689,805.05	38,590,669.00	1,269,775.00	3.4%
3) Other State Revenue		8300-8599	20,216,911.00	22,031,044.00	1,825,248.69	21,880,696.00	(150,348.00)	-0.7%
4) Other Local Revenue		8600-8799	32,616,080.00	33,323,068.00	9,853,570.63	34,207,279.00	884,211.00	2.7%
5) TOTAL, REVENUES			267,290,784.00	307,574,180.00	63,745,260.83	309,577,818.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	131,192,959.00	137,447,212.00	44,633,758.65	134,298,691.00	3,148,521.00	2.3%
2) Classified Salaries		2000-2999	48,746,704.00	51,925,776.00	17,118,493.09	49,146,407.00	2,779,369.00	5.4%
3) Employee Benefits		3000-3999	73,734,839.00	76,445,879.00	20,628,187.54	75,542,624.00	903,255.00	1.2%
4) Books and Supplies		4000-4999	7,717,416.57	15,822,762.00	4,836,017.01	21,640,769.00	(5,818,007.00)	-36.8%
5) Services and Other Operating Expenditures		5000-5999	29,124,250.00	41,101,882.57	8,691,054.59	38,656,193.45	2,445,689.12	6.0%
6) Capital Outlay		6000-6999	276,976.00	276,976.00	83,532.67	264,475.00	12,501.00	4.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,641,949.00	1,641,949.00	40,101.00	1,435,906.00	206,043.00	12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(522,428.00)	(390,038.00)	(44,000.00)	(332,889.00)	(57,149.00)	14.7%
9) TOTAL, EXPENDITURES			291,912,665.57	324,272,398.57	95,987,144.55	320,652,176.45		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,621,881.57)	(16,698,218.57)	(32,241,883.72)	(11,074,358.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	97,472.00	97,472.00	0.00	151,815.00	54,343.00	55.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,472.00	97,472.00	0.00	151,815.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,524,409.57)	(16,600,746.57)	(32,241,883.72)	(10,922,543.45)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,198,586.62	42,528,056.62		43,875,804.17	1,347,747.55	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,198,586.62	42,528,056.62		43,875,804.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,198,586.62	42,528,056.62		43,875,804.17		
2) Ending Balance, June 30 (E + F1e)			20,674,177.05	25,927,310.05		32,953,260.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	135,000.00	135,000.00		135,000.00		
Stores		9712	700,000.00	700,000.00		700,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	300,000.00	300,000.00		200,000.00		
Other Assignments	0000	9780	300,000.00					
Other Assignments	0000	9780		300,000.00				
Other Assignments	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,539,177.05	24,792,310.05		31,918,260.72		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	53,470,931.00	57,259,134.00	15,433,274.01	57,259,134.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,669,562.92	7,411,767.92	3,960,324.59	7,427,073.55	15,305.63	0.2%
3) Other State Revenue		8300-8599	4,271,658.67	4,759,916.67	431,372.00	6,148,910.67	1,388,994.00	29.2%
4) Other Local Revenue		8600-8799	660,836.77	660,836.77	113,732.24	765,302.23	104,465.46	15.8%
5) TOTAL, REVENUES			61,072,989.36	70,091,655.36	19,938,702.84	71,600,420.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,892,608.66	28,329,280.96	9,125,936.39	27,908,296.52	420,984.44	1.5%
2) Classified Salaries		2000-2999	6,088,049.09	6,173,988.24	1,714,650.21	5,515,527.79	658,460.45	10.7%
3) Employee Benefits		3000-3999	13,193,936.71	13,358,651.27	3,340,493.58	13,108,087.79	250,563.48	1.9%
4) Books and Supplies		4000-4999	2,746,378.61	8,176,227.90	1,001,817.67	7,611,618.99	564,608.91	6.9%
5) Services and Other Operating Expenditures		5000-5999	15,151,241.61	15,219,910.15	3,959,082.34	16,364,866.66	(1,144,956.51)	-7.5%
6) Capital Outlay		6000-6999	450,000.00	450,000.00	265,938.95	1,130,500.00	(680,500.00)	-151.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,522,214.68	71,708,058.52	19,407,919.14	71,638,897.75		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,449,225.32)	(1,616,403.16)	530,783.70	(38,477.30)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	589,912.50	589,912.50	443,581.25	589,912.50	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(589,912.50)	(589,912.50)	(443,581.25)	(589,912.50)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,039,137.82)	(2,206,315.66)	87,202.45	(628,389.80)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,120,489.77	19,529,100.86		20,440,492.86	911,392.00	4.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,120,489.77	19,529,100.86		20,440,492.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,120,489.77	19,529,100.86		20,440,492.86		
2) Ending Balance, June 30 (E + F1e)			15,081,351.95	17,322,785.20		19,812,103.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			561,623.54	437,756.62		719,960.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			14,509,728.41	16,875,028.58		19,082,142.36		
Other Assignments	0000	9780	14,509,728.41					
Other Assignments	0000	9780		16,875,028.58				
Other Assignments	0000	9780				19,082,142.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	213,220,690.00	-3.68%	205,384,736.00	0.00%	205,384,736.00
2. Federal Revenues	8100-8299	1,530,036.00	-42.62%	878,000.00	0.00%	878,000.00
3. Other State Revenues	8300-8599	4,300,370.00	-0.32%	4,286,606.00	0.00%	4,286,606.00
4. Other Local Revenues	8600-8799	13,493,706.00	-2.56%	13,148,632.00	0.00%	13,148,632.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	151,815.00	0.00%	151,815.00	0.00%	151,815.00
c. Contributions	8980-8999	(42,927,004.00)	3.90%	(44,601,321.00)	4.82%	(46,751,321.00)
6. Total (Sum lines A1 thru A5c)		189,769,613.00	-5.54%	179,248,468.00	-1.20%	177,098,468.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				106,843,783.00		108,415,522.65
b. Step & Column Adjustment				2,655,256.65		2,710,388.07
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,083,517.00)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,843,783.00	1.47%	108,415,522.65	2.08%	110,675,910.72
2. Classified Salaries						
a. Base Salaries				28,179,332.00		27,214,740.80
b. Step & Column Adjustment				468,066.80		476,257.96
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,432,658.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,179,332.00	-3.42%	27,214,740.80	1.75%	27,690,998.76
3. Employee Benefits	3000-3999	44,122,911.00	3.29%	45,573,587.30	12.88%	51,443,959.52
4. Books and Supplies	4000-4999	5,157,161.00	-32.81%	3,465,063.00	0.00%	3,465,063.00
5. Services and Other Operating Expenditures	5000-5999	15,815,051.00	1.53%	16,057,127.00	2.57%	16,470,527.00
6. Capital Outlay	6000-6999	154,475.00	-1.94%	151,475.00	0.00%	151,475.00
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	(2,825,010.00)	-9.77%	(2,548,936.00)	0.00%	(2,548,936.00)
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)		197,581,281.00	-4.62%	188,462,157.75	0.54%	189,482,576.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(7,811,668.00)		(9,213,689.75)		(12,384,108.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,764,928.72		32,953,260.72		23,739,570.97
2. Ending Fund Balance (Sum lines C and D1)		32,953,260.72		23,739,570.97		11,355,462.97
3. Components of Ending Fund Balance (Form 011)						
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	200,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	31,918,260.72		22,604,570.97		10,220,462.97
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,953,260.72		23,739,570.97		11,355,462.97

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	31,918,260.72		22,604,570.97		10,220,462.97
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		31,918,260.72		22,604,570.97		10,220,462.97
<b>F. ASSUMPTIONS</b>						
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: 0% COLA						
2022/23: 0% COLA						
2020/21: 22,435 ADA (using 2019/20 ADA)						
2021/22: 21,669 ADA (<766> estimated decrease)						
2022/23: 21,669 ADA						
59.40% unduplicated EL, LI, and FY %						
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						
Proposed budget reductions of \$10 million in 2021/22 and \$8 million in 2022/23						



Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
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	37,060,633.00	-56.63%	16,073,212.00	0.00%	16,073,212.00
3. Other State Revenues	8300-8599	17,580,326.00	-10.32%	15,766,193.00	0.00%	15,766,193.00
4. Other Local Revenues	8600-8799	20,713,573.00	0.02%	20,718,470.00	0.00%	20,718,470.00
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	42,927,004.00	3.90%	44,601,321.00	4.82%	46,751,321.00
6. Total (Sum lines A1 thru A5c)		119,960,020.00	-17.61%	98,837,680.00	2.18%	100,987,680.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				27,454,908.00		25,823,374.29
b. Step & Column Adjustment						308,672.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,631,533.71)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,454,908.00	-5.94%	25,823,374.29	1.20%	26,132,046.29
2. Classified Salaries						
a. Base Salaries				20,967,075.00		20,333,825.18
b. Step & Column Adjustment						85,226.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(633,249.82)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,967,075.00	-3.02%	20,333,825.18	0.42%	20,419,051.18
3. Employee Benefits	3000-3999	31,419,713.00	-0.77%	31,178,011.04	4.06%	32,444,928.04
4. Books and Supplies	4000-4999	16,483,608.00	-81.71%	3,015,484.00	2.95%	3,104,557.00
5. Services and Other Operating Expenditures	5000-5999	22,841,142.45	-34.78%	14,897,522.61	2.16%	15,219,455.61
6. Capital Outlay	6000-6999	110,000.00	40.08%	154,086.10	40.78%	216,917.10
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,302,328.00	0.00%	1,302,328.00	0.00%	1,302,328.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,492,121.00	-14.41%	2,133,048.78	0.72%	2,148,396.78
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)		123,070,895.45	-19.69%	98,837,680.00	2.18%	100,987,680.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,110,875.45)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,110,875.45		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 (Form 011)						
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 (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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: 0% COLA						
2022/23: 0% COLA						
2020/21: 22,435 ADA (using 2019/20 ADA)						
2021/22: 21,669 ADA (<766> estimated decrease)						
2022/23: 21,669 ADA						
59.40% unduplicated EL, LI, and FY %						
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						
Proposed budget reductions of \$10 million in 2021/22 and \$8 million in 2022/23						

Description	Object Codes	Projected Year Totals (Form 011) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	214,899,174.00	-3.65%	207,063,220.00	0.00%	207,063,220.00
2. Federal Revenues	8100-8299	38,590,669.00	-56.07%	16,951,212.00	0.00%	16,951,212.00
3. Other State Revenues	8300-8599	21,880,696.00	-8.35%	20,052,799.00	0.00%	20,052,799.00
4. Other Local Revenues	8600-8799	34,207,279.00	-0.99%	33,867,102.00	0.00%	33,867,102.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	151,815.00	0.00%	151,815.00	0.00%	151,815.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		309,729,633.00	-10.22%	278,086,148.00	0.00%	278,086,148.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				134,298,691.00		134,238,896.94
b. Step & Column Adjustment				2,655,256.65		3,019,060.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,715,050.71)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,298,691.00	-0.04%	134,238,896.94	1.91%	136,807,957.01
2. Classified Salaries						
a. Base Salaries				49,146,407.00		47,548,565.98
b. Step & Column Adjustment				468,066.80		561,483.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,065,907.82)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,146,407.00	-3.25%	47,548,565.98	1.18%	48,110,049.94
3. Employee Benefits	3000-3999	75,542,624.00	1.60%	76,751,598.34	9.30%	83,888,887.56
4. Books and Supplies	4000-4999	21,640,769.00	-70.05%	6,480,547.00	1.37%	6,569,620.00
5. Services and Other Operating Expenditures	5000-5999	38,656,193.45	-19.92%	30,954,649.61	2.38%	31,689,982.61
6. Capital Outlay	6000-6999	264,475.00	15.53%	305,561.10	20.56%	368,392.10
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,435,906.00	0.00%	1,435,906.00	0.00%	1,435,906.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(332,889.00)	24.93%	(415,887.22)	-3.69%	(400,539.22)
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)		320,652,176.45	-10.40%	287,299,837.75	1.10%	290,470,256.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(10,922,543.45)		(9,213,689.75)		(12,384,108.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,875,804.17		32,953,260.72		23,739,570.97
2. Ending Fund Balance (Sum lines C and D1)		32,953,260.72		23,739,570.97		11,355,462.97
3. Components of Ending Fund Balance (Form 011)						
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	200,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	31,918,260.72		22,604,570.97		10,220,462.97
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		32,953,260.72		23,739,570.97		11,355,462.97

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	31,918,260.72		22,604,570.97		10,220,462.97
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 E1 thru E2c)		31,918,260.72		22,604,570.97		10,220,462.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.95%		7.87%		3.52%
<b>F. RECOMMENDED RESERVES</b>						
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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		21,655.24		21,655.24		21,655.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		320,652,176.45		287,299,837.75		290,470,256.00
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)		320,652,176.45		287,299,837.75		290,470,256.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,619,565.29		8,618,995.13		8,714,107.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,619,565.29		8,618,995.13		8,714,107.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES