

CHULA VISTA ELEMENTARY SCHOOL DISTRICT

GOVERNING BOARD AGENDA ITEM

Prepared by: Business Services and Support

ITEM TITLE:

- (1) Approve Revisions to Fiscal Year 2020-21 Budget;
- (2) Approve Second Interim Financial Report at January 31, 2021; and
- (3) Certify District's Financial Status for Fiscal Year 2020-21

 X **Action**

 Information

BACKGROUND INFORMATION:

Attached is an analysis of the District's 2020-21 Second Interim Financial Report. The Second Interim Report is based on financial data as of January 31, 2021, with projections through June 30, 2021. Information 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.

On January 8, 2021, Governor Newsom released his proposed 2021-22 State Budget Proposal. Following are the key components of the Governor's 2021-22 Budget proposal that have been incorporated into the District's Multi-Year Projection for 2021-22 and 2022-23.

- Local Control Funding Formula (LCFF) - \$2 billion is proposed to fund a 3.84 percent cost-of-living (COLA) adjustment to the 2021-22 LCFF funding for school districts and charter schools. This COLA is inclusive of the 2.31% 2020-21 unfunded COLA and the 1.5% estimated 2021-22 COLA. The increase in the COLA results in about \$8 million on-going District LCFF funding starting in the 2021-22 year. Per the San Diego County Office of Education, the District reported a 0% COLA for the 2021-22 and 2022-23 Budget years in the District 2020-21 First Interim Budget.
- Special Education – The Governor's proposal also includes a \$300 million ongoing funding for Special Education Early Intervention Preschool Grant. The estimated per pupil rate for this funding is \$5,900, which equates to an

estimated \$3.3M for the District and is included in the District's 2021-22 revenue projections as ongoing funding.

The Governor also proposed about \$6.6 billion one-time funds for unspecified interventions to address learning loss and reopen schools. The specific amounts per school district are not yet available and therefore these funds are not included in the District's multi-year projections.

The District's 2020-21 ending fund balance is expected to be \$36,157,971, and the Reserve for Economic Uncertainties (REU) is projected at \$35,172,971, an increase of \$3,254,710 from the First Interim Budget. The major reasons for the increase are noted in the Unrestricted Revenues, Unrestricted Expenditures, and Contribution sections.

Unrestricted Revenues

General Fund unrestricted revenue changes since the District's First Interim Budget total \$284,870. Following are the major areas of change affecting revenues.

1. LCFF \$ <402,944>

This change is due to the 1% decrease in the District's final 2020-21 Unduplicated Pupil count certification submitted to California Department of Education on January 28, 2021. At First Interim, the Unduplicated Pupil count percentage being used was 59.4%, which was based on the 2019-20 unduplicated count rate. The 1% decrease reduces the supplemental and concentration grant funding which is based on the unduplicated count.

2. Federal Revenues \$ 390,000

This change is due to receipt of prior years' Federal Impact Aid revenue and the Medical Administrative Activities (MAA) revenue in the current year.

3. State Revenues \$ <73,189>

This change is due to prior years' Lottery revenue adjustments reflected in the current year.

4. Local Revenues \$ 371,003

The major cause of this change is due to a projected increase of \$250,000 in unrestricted Universal Service School and Libraries (E-Rate) program revenue, a \$101,181 increase in charter schools chargebacks, and a \$95,000 increase in

Interest revenue. These increases were slightly offset by the <\$50,000> decrease in school gift accounts.

Unrestricted Expenditures

Changes in budgeted unrestricted expenditures for 2020-21 from the First Interim Budget to the Second Interim Report total a decrease of \$<1,489,970>. Following is a summary of the major reasons for the expenditure changes.

1. Certificated Salaries \$ <430,063>

The major causes of the decrease in certificated salaries are mainly due a decrease of <\$332,549> primarily due to unfilled K-6 classroom teacher vacant positions, and the replacement of teaching positions at lower salary steps; and a <\$100,000> decrease in substitute costs.

2. Classified Salaries \$ <400,679>

The decrease in classified salaries is mainly due to the <\$233,800> decrease in substitute costs due to continued school site closures; and a <\$164,331> decrease due to partial year vacancies, and the replacement of positions at lower salary steps.

3. Employee Benefits \$ <115,609>

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

4. Books and Supplies \$ <256,794>

The major reasons for the decrease are a <\$145,700> reduction in transportation supplies, primarily fuel and vehicle parts and replacements; <\$70,000> reduction in school gift account, and <\$41,094> decrease in office supplies cost due to continued site closures.

5. Services and Other Operating Expenses \$ <327,231>

The majority of the decrease in this category is due to a <\$524,723> reclassification of Licensed Vocational Nursing independent contractor costs serving special education moderate-severe students in the Distance Learning Support Program that should be charged to the restricted Federal coronavirus stimulus funds. The decrease was partially offset by an increase of \$93,500 in insurance premiums; a \$53,000 increase in projected fire alarm testing/monitoring; and a \$35,500 increase in carpet cleaning.

Unrestricted Other Financing Sources/Uses

1. Contribution

\$<1,429,870>

The \$1,429,870 decrease in contributions from the Unrestricted General Fund is primarily due to a decrease in the unrestricted contribution to the Restricted Special Education program from \$34,084,733 to \$32,654,863. Due to the delay of in-person instruction, Special Education program costs decreased primarily due to about 23 Student Attendant/Instructional Assistant positions remaining vacant, and a decrease in independent contract agreements for Speech Therapy, and Occupational Therapy costs due to the school closures.

Restricted Programs

Attachment II is a summary of Restricted Program Funds that the District estimates to receive in the 2020-21 Second Interim Budget, as compared with the amount anticipated in the First Interim Budget. There is an increase of \$487,916 in grants and entitlements from the First Interim Budget to this report. Carryover from the prior year(s) and year-end deferred revenues are also reflected as expenditures in 2020-21. All 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 changes (\$20,000 or more) in grants or entitlements.

Federal

Military-Connected LEA for Academic and Support Programs – Department of Defense Education Activity	\$ 182,226
Title I Federal Compensatory Education	<39,454>
Title II Teacher Quality	28,759
Elementary and Secondary School Emergency Relief (ESSER)	<u>24,893</u>
Total Federal	\$ 196,424

State

Lottery	\$ <73,814>
---------	-------------

Local

COVID-19 Community Response	\$ 240,000
Classroom of the Future Foundation	40,000
Kaiser Inner Explorer	24,000
Be There San Diego	<u>22,566</u>
Total Local Revenue	\$ 326,566

The second round of the one-time restricted Elementary and Secondary Schools Emergency Relief (ESSER II) funds, authorized by Federal Coronavirus Response Relief Supplementary Appropriations (CRRSA) approved in late December 2020, is not included in the District's restricted funds at Second Interim. The California Department of Education preliminary ESSER II allocation for the District is estimated at \$19.5 million. Once a final determination of appropriate fiscal year recognition and cash flow distribution is determined, the District anticipates recognizing the revenues and expenditures at the 2020-21 Estimated Actuals Budget in May 2021.

Fund Balance/Reserve for Economic Uncertainties (REU)

The District's total projected ending balance is now estimated at \$36,157,971. The REU is the ending balance less the designated items noted below and is projected at \$35,172,971, an increase of \$3,254,710 from First Interim Budget, which provides a 11.05 percent reserve and meets the State's recommended minimum of 3 percent for the District. The REU funds are held to offset future year deficits, possible negative impacts from local, state, or federal economic uncertainties, increasing pension costs, special education costs, and potential declining District ADA in 2021-22 and 2022-23.

Included in the ending balance are accounts for the following designated 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 \$ 150,000
Designated for School Gift/United Way accounts that can only be spent by the school sites.

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 a 1 percent salary increase for CVE is \$1,301,036 and for CVCEO is \$513,574. The cost of a 1 percent salary increase for all employees is \$2,027,147. 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

Attachment V (2020-21 Cash Flow) indicates a positive cash position during the remainder of fiscal year 2020-21. Additionally, Attachment VI (2021-22 Cash Flow) indicates a positive cash position for fiscal year 2021-22. For the subsequent fiscal year, appropriate steps will be taken to maintain a positive cash position.

Multi-Year Projections (MYP)

The Board of Education must certify that the District will have the necessary resources to meet its financial obligations for the current fiscal 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
 - a. 2020-21 22,436 (Funded Using 2019-20 ADA)
 - b. 2021-22 22,436 (Funded Using 2019-20 ADA)
 - c. 2022-23 21,661 (<775> ADA Decrease Using Estimated 2020-21 ADA)
2. Estimated LCFF state-funded COLAs (using Department of Finance projections).
 - a. 2020-21 0.00 percent COLA (actual)
 - b. 2021-22 3.84 percent COLA
 - c. 2022-23 2.98 percent COLA
3. Estimated three-year average unduplicated English Learner, Low Income, and Foster Youth pupil counts for the LCFF Supplemental and Concentration Grants.
 - a. 2020-21 59.49 percent (actual)
 - a. 2021-22 58.74 percent
 - b. 2022-23 58.40 percent
4. Class/step Salary costs for certificated and classified employees are based on averages of 2.5 percent and 1.75 percent annual increase, respectively. Savings for 15 teacher retirees are also included.
5. Routine Restricted Maintenance funded at the 3 percent of expenditures.
6. California State Teachers' Retirement System employer rates and cost changes.
 - 2021-22 15.92% \$<28,609>
 - 2022-23 18.00% \$2,975,435

7. California Public Employees' Retirement System employer rates and increased costs.
 - 2021-22 23.00% \$ 976,790
 - 2022-23 26.30% \$1,610,709

8. Mid-year salary adjustments are booked as savings when an employee retires. End-of-year retirements are factored as adjustments to the following year's proposed budget. Savings depend on the experience and education of each retiree and each replacement new hire.

9. Projected Budget Reductions.
 - 2021-22 \$ 3,000,000
 - 2022-23 \$ 3,500,000

The estimated revenues, expenditures, and ending balances are summarized below and on the attached State multi-year projection form.

	<u>2021-22</u>	<u>2022-23</u>
1. ADA	22,436	21,661
2. Revenues/Sources	\$ 292,945,317	\$ 291,099,465
3. Expenditures/Uses	\$ <u>294,026,246</u>	\$ <u>301,129,135</u>
Net Increase/<Decrease>	\$ <1,080,929>	\$ <10,029,670>
4. Beginning Balance	\$ <u>36,157,971</u>	\$ <u>35,077,042</u>
5. Ending Balance	\$ <u>35,077,042</u>	\$ <u>25,047,372</u>
6. Less: Designations	\$ 1,135,000	\$ 1,135,000
7. Reserve for Economic Uncertainties	\$ <u>33,942,042</u>	\$ <u>23,912,372</u>
8. Reserve for Economic Uncertainties %	11.54%	7.94%
3 Percent Criteria and Standards Minimum Reserve	\$ 8,820,787	\$ 9,033,874

ADDITIONAL DATA:

Attached are various District and State reports with revised 2020-21 budgets as of January 31, 2021.

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, 2020-21 Second Interim Budget

Attachment IV – Other Funds at Second Interim

Attachment V – 2020-21 Cash Flow

Attachment VI – 2021-22 Cash Flow

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 – Multi-Year 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 Revised <u>Budget*</u>	2020-21 First Interim <u>Budget</u>	2020-21 Second Interim <u>Budget</u>
A. Revenues	\$291,393,755	\$307,574,180	\$309,577,818	\$310,350,604
B. Expenditures	<u>291,914,256</u>	<u>324,272,399</u>	<u>320,652,176</u>	<u>318,220,252</u>
C. Excess (Deficiency) of Revenues over Expenditures	(520,501)	(16,698,219)	(11,074,358)	(7,869,648)
D. Other Financing Sources/Uses	<u>151,815</u>	<u>97,472</u>	<u>151,815</u>	<u>151,815</u>
E. Net Increase (Decrease) in Fund Balance	(368,686)	(16,600,747)	(10,922,543)	(7,717,833)
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>44,244,490</u>	<u>42,528,057</u>	<u>43,875,804</u>	<u>43,875,804</u>
2. Net Ending Balance	<u><u>\$43,875,804</u></u>	<u><u>\$25,927,310</u></u>	<u><u>\$32,953,261</u></u>	<u><u>\$36,157,971</u></u>

*Approved by the Board of Education August 12, 2020

General Fund

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

Description	2019-20 Unaudited Actuals Budget	2020-21 Revised Budget*	2020-21 First Interim Budget	2020-21 Second Interim Budget
A. Revenues	\$238,342,425	\$231,827,298	\$232,544,802	\$232,829,672
B. Expenditures	<u>196,676,208</u>	<u>202,432,024</u>	<u>197,581,281</u>	<u>196,091,311</u>
C. Excess (Deficiency) of Revenues over Expenditures	41,666,217	29,395,274	34,963,521	36,738,361
D. Other Financing Sources/Uses				
1. Proceeds for Capital Leases	151,815	97,472	151,815	151,815
2. Contributions to Special Education and Maintenance	<u>(42,908,896)</u>	<u>(43,912,922)</u>	<u>(42,927,004)</u>	<u>(41,497,134)</u>
	(42,757,081)	(43,815,450)	(42,775,189)	(41,345,319)
E. Net Increase (Decrease) in Fund Balance	<u>(1,090,864)</u>	<u>(14,420,176)</u>	<u>(7,811,668)</u>	<u>(4,606,958)</u>
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>41,855,793</u>	<u>40,347,486</u>	<u>40,764,929</u>	<u>40,764,929</u>
2. Net Ending Balance	<u>40,764,928</u>	<u>25,927,310</u>	<u>32,953,261</u>	<u>36,157,971</u>
a. Revolving Cash Fund	135,000	135,000	135,000	135,000
b. Stores	829,364	700,000	700,000	700,000
c. Reserve for Economic Uncertainties	37,164,098	24,792,310	31,918,261	35,172,971
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>200,000</u>	<u>150,000</u>
Total Fund Balance, Reserves	<u><u>\$40,764,929</u></u>	<u><u>\$25,927,310</u></u>	<u><u>\$32,953,261</u></u>	<u><u>\$36,157,971</u></u>
District Reserve for Economic Uncertainties	12.73% = \$37,164,098	7.65% = \$24,792,310	9.95% = \$31,918,262	11.05% = \$35,172,972
Minimum 3% Reserve	3% = \$ 8,757,428	3% = \$9,728,172	3% = \$9,619,565	3% = \$9,546,608

*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 Revised <u>Budget*</u>	2020-21 First Interim <u>Budget</u>	2020-21 Second Interim <u>Budget</u>
<u>Student Factors</u>				
K-6 ADA (funded)	22,435	22,435	22,435	22,436
<u>Revenues</u>				
1. <u>LCFF Sources</u>	\$213,011,151	\$213,220,690	\$213,220,690	\$212,817,746
2. <u>Federal Revenues</u>				
a. Impact Aid (PL874)	\$762,546	\$500,000	\$721,962	\$911,962
b. U.S. Wildlife Reserve	9,133	9,133	8,074	8,074
c. Medi-Cal Administrative Activities/Other Federal	819,982	600,000	800,000	1,000,000
Total Federal Revenues	\$1,591,661	\$1,109,133	\$1,530,036	\$1,920,036
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	3,528,854	3,455,665
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	\$4,300,370	\$4,227,181
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	10,000
c. Transportation Services Study Trips	156,034	200,000	0	0
d. Leases & Rentals	260,462	310,000	260,000	290,000
e. Interest	1,323,686	420,000	753,138	848,138
f. Nonresident Tuition	861	1,000	1,000	0
g. Interagency	10,834,309	11,224,643	11,590,997	11,692,178
h. Student Teaching	29,275	20,000	20,000	10,000
i. Other In-lieu Tax	6,960	6,544	6,544	6,544
j. All Other Local	804,250	630,800	632,027	857,849
k. School Gifts/United Way	345,586	300,000	200,000	150,000
Total Local Revenues	\$13,794,190	\$13,142,987	\$13,493,706	\$13,864,709
Total Revenues	\$238,342,425	\$231,827,298	\$232,544,802	\$232,829,672

*Approved by the Board of Education August 12, 2020

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

ATTACHMENT I

State Object Code	Description	2019-20 Unaudited Actuals	2020-21 Revised Budget*	2020-21 First Interim @ 10-31-20	2020-21 Second Interim @ 01-31-21
<u>Expenditures</u>					
1000	Certificated Salaries	\$107,390,611	\$108,709,522	\$106,843,783	\$106,413,720
2000	Classified Salaries	27,373,046	29,612,617	28,179,332	27,778,653
3000	Employee Benefits	44,377,927	44,553,303	44,122,911	44,007,302
4000	Books and Supplies	3,618,280	5,437,824	5,157,161	4,900,367
5000	Services & Other Operating Expenses	16,205,011	16,389,184	15,815,051	15,487,820
6000	Capital Outlay	246,449	166,976	154,475	154,475
7000	Other Outgo/Uses	<u>(2,535,109)</u>	<u>-2,437,402</u>	<u>-2,691,432</u>	<u>-2,651,026</u>
	Total Expenditures	<u>\$196,676,215</u>	<u>\$202,432,024</u>	<u>\$197,581,281</u>	<u>\$196,091,311</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 2nd Interim	2020-21 Est Exp/Contr. at 2nd Interim
LCFF SOURCES						
Special Education	\$ 1,678,484	\$ 1,678,484			\$ 1,678,484	\$ 1,678,484
TOTAL LCFF SOURCES	\$ 1,678,484	\$ 1,678,484	\$ 0		\$ 1,678,484	\$ 1,678,484
FEDERAL						
Title I - Federal Compensatory Education	\$ 6,634,611	\$ 6,634,611		\$ 1,267,020	\$ 7,070,999	\$ 7,070,999
Elementary and Secondary School Emergency Relief (ESSER)	4,319,795	4,319,795	(33,503)		\$ 4,484,688	4,451,185
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			27,086	27,086
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			4,906	4,906
Title II - Teacher Quality	829,102	829,102		102,257	928,585	928,585
Title IV - Student Support and Academic Enrichment	687,747	687,747		354,623	760,483	760,483
Title III - Ed of LEP (EIEP/Bilingual Programs)	702,349	702,349		51,483	804,006	804,006
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
DoDEA MCASP					182,226	182,226
TOTAL FEDERAL PROGRAMS	\$ 36,206,864	\$ 37,058,243	\$ 944,738	\$ 1,781,028	\$ 37,270,527	\$ 38,215,265
STATE						
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		1,071,801	1,996,833
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
TOTAL STATE PROGRAMS	\$ 17,676,556	\$ 19,005,747	\$2,166,137	\$ 0	\$ 17,506,512	\$ 19,672,649
LOCAL						
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
Microsoft CA Government Entities Settlement	361	361		361	361	361
CA Family Resource Assn.	5,864	5,864		23,107	26,346	26,346
FRC Kaiser Hospital Foundation	0	0			0	0
Be There San Diego	0	0		51,141	116,702	116,702
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	16,090	16,090
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 2nd Interim	2020-21 Est Exp/Contr. at 2nd 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	58,820	58,820
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 Intergntnl 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	51,198	51,198
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	7,910	7,910
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
CA Coast Credit Union					1,400	1,400
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
Classroom of the Future Fndtn					40,000	40,000
Kaiser-Inner Explorer					24,000	24,000
SDCOE Health Ed Framework					4,850	4,850
COVID-19 Community Response					240,000	240,000
TOTAL LOCAL PROGRAMS	\$ 20,184,978	\$ 20,184,978	\$ 0	\$ 530,320	\$ 21,065,409	\$ 21,065,409
OTHER FINANCING SOURCES/USES						
Special Education	\$ 34,562,922	\$ 34,562,922			\$ 32,654,863	\$ 32,654,863
Restricted Maintenance Account	9,350,000	9,350,000			8,842,271	8,842,271
TOTAL OTHER FINANCING SOURCES/USE	\$ 43,912,922	\$ 43,912,922	\$ 0	\$ 0	\$ 41,497,134	\$ 41,497,134
GRAND TOTAL CATEGORICAL PROGRAMS	\$ 119,659,804	\$ 121,840,374	3,110,875	\$ 2,311,348	\$ 119,018,066	\$ 122,128,941

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

This narrative describes significant changes that have occurred in Other Funds between the 2020-21 First Interim Budget and the 2020-21 Second Interim Budget. 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 First Interim Budget.

Bond Building Fund (Measure VV) - Revenue projections are not expected to materially change from the First Interim Budget. Expenditure projections are expected to decrease by <\$382,982> from the First Interim Budget primarily due to a cost reduction related to the completion of the summer 2020 Feaster Modernization projects.

Bond Building Fund (Measure M) - Revenue projections are expected to decrease by <\$200,000> from the First Interim Budget due to the decrease in interest income. Expenditure projections are expected to decrease by <\$6,449,570> from the First Interim Budget as majority of the construction of the Districtwide Solar System is expected to be performed during the 2021-22 school year.

Developers' Fees-Capital Improvement Fund- Revenue projections are expected to increase by \$650,000 from the First Interim Budget due to the increase in Developer Fees and Redevelopment funds. Expenditure projections are not expected to materially change from the First Interim Budget.

State School Facilities Fund-SB 50 Modernization/New Construction - Revenue and expenditure projections are expected to increase by \$19,958,160 from the First Interim Budget due to the receipt of the State funded School Facility Program as partial reimbursement for Saburo Muraoka elementary which opened in July 2017. These funds will be transferred to the Community Facilities District Capital Project Fund.

Pupil Transportation Equipment Fund - Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Cafeteria Account – Revenue projections are expected to increase by \$3,325,000 from the First Interim Budget due to the increase in meal distribution during the pandemic. The meal distribution program weekly provides seven days' worth of meals at no cost and is subsidized from federal and state funding. Expenditure projections are expected to decrease by <\$1,274,774> primarily due to a decrease in food costs attributed to increase in the use of subsidized food purchases, decrease in contracted cost of milk, and decrease in food waste.

Attachment III

Child Development Fund - Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Charter Schools Fund (Arroyo Vista, Chula Vista Learning Community [CVLC], Discovery, Mae L. Feaster, and Robert L. Mueller) - Revenue and expenditure projections are not expected to materially change from the First Interim Budget.

Self-Insurance Fund - Revenue projections are not expected to materially change from the First Interim Budget. Expenditure projections are expected to decrease by <\$544,976> primarily due to a decrease in employee workers' compensation claims.

Community Facilities District Capital Projects Fund - Revenue projections are expected to increase by \$22,360,754 from First Interim Budget primarily due to the \$19,953,160 transfer of funds from the State School Facilities Fund for partial reimbursement of Muraoka Elementary and an increase in special tax prepayment. Expenditure projections are expected to decrease by <\$273,560> 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 by the end of SY 2021-22.

Community Facilities District Debt Service Fund - Revenue and expenditure projections are not expected to materially change from the First Interim 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	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$31,714	\$0	\$0	\$0
Revenue				
Interest	\$569	\$0	\$0	\$0
Transfer from CVLCC for High School Lease Payment	447,250	447,000	447,000	447,000
Transfer from Feaster for Middle School Lease Payment	146,912	142,912	142,912	142,912
Total Revenue	<u>\$594,731</u>	<u>\$589,912</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>	<u>\$589,912</u>
Expenditures				
Sites, Buildings & Equipment	\$32,283	\$0	\$0	\$0
Lease Payments-CVLCC High School	447,250	447,000	447,000	447,000
Lease Payments-Feaster Middle School	146,912	142,912	142,912	142,912
Total Expenditures & Other Outgo	<u>\$626,445</u>	<u>\$589,912</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>	<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 \$60 million 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	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$0	\$41,991,322	\$40,174,986	\$40,174,986
Revenue				
BAN Proceeds	\$59,998,285	\$0	\$0	\$0
BAN premium	93,060	0	0	0
Interest	817,787	300,000	300,000	300,000
Other Local	334,482	0	0	0
Total Revenue	<u>\$61,243,614</u>	<u>\$300,000</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>	<u>\$40,474,986</u>
Expenditures				
Supplies	\$156,981	\$0	\$866,132	\$865,421
Services & Other Expenses	1,023,710	0	44,353	115,135
Sites, Buildings & Equipment	19,887,937	28,809,991	27,899,506	27,446,453
Total Expenditures & Other Outgo	<u>\$21,068,628</u>	<u>\$28,809,991</u>	<u>\$28,809,991</u>	<u>\$28,427,009</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>	<u><u>\$12,047,977</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	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$0	\$0	\$0	\$0
Revenue				
G.O. Bond Series A proceeds	\$0	\$0	\$50,000,000	\$50,000,000
G.O. Bond Series A premium	0	0	360,581	360,581
Interest	0	0	500,000	300,000
Total Revenue	\$0	\$0	\$50,860,581	50,660,581
Total Beginning Balance & Revenue	\$0	\$0	\$50,860,581	\$50,660,581
Expenditures				
Services & Other Expenses	0	0	\$440,581	\$720,941
Sites, Buildings & Equipment	0	0	11,729,930	5,000,000
Total Expenditures & Other Outgo	\$0	\$0	\$12,170,511	\$5,720,941
Total Ending Balance, June 30	\$0	\$0	\$38,690,070	\$44,939,640

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 have been purchased with the grant funds.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$7,588,954	\$7,170,073	\$7,889,895	\$7,889,895
Revenue				
CEC Electric Bus Grant - Charging Station	\$37,194	\$562,806	\$562,806	\$562,806
Developer Fees	336,195	150,000	150,000	500,000
Interest	162,503	100,000	100,000	100,000
Redevelopment Funds	1,191,958	800,000	800,000	1,100,000
Total Revenue	\$1,727,850	\$1,612,806	\$1,612,806	\$2,262,806
Total Beginning Balance & Revenue	\$9,316,804	\$8,782,879	\$9,502,701	\$10,152,701
Expenditures				
Supplies & Materials	\$370,614	\$0	\$621,189	\$713,579
Services & Other Expenses	542,399	50,000	118,006	136,698
Sites, Buildings & Equipment	513,896	873,745	1,011,506	980,074
Total Expenditures	\$1,426,909	\$923,745	\$1,750,701	\$1,830,351
Ending Balance	\$7,889,895	\$7,859,134	\$7,752,000	\$8,322,350
Designated for Redevelopment	\$4,031,826	\$3,953,665	\$3,790,390	\$4,012,740
Designated for School Mitigation	3,858,069	3,905,469	3,961,610	4,309,610
Total Ending Balance, June 30	\$7,889,895	\$7,859,134	\$7,752,000	\$8,322,350

State School Facilities Fund-SB 50 Modernization/New Construction (35-00)

Attachment IV

The State School Facilities Fund was opened in May 1999 in order to separately account for all revenues and expenditures under the Leroy F. Greene Facilities Act of 1988 (SB 50), which established a new state program for school facilities construction and modernization. In May 2018, the District received \$12.9M from the State School Facilities Program as partial reimbursement of the Enrique S. Camarena Elementary construction cost and the funds were transferred to the CFD Capital Projects fund 49-00. In January 2020, the district received \$2.9M from the State School Facilities Program as reimbursement for modernization cost of Leonardo Da Vinci Charter school located at Kellogg Elementary. \$1.4M was transferred to the Bond Building fund 21-39 and the remaining balance will be returned to the Office of Public School Construction. In January 2021, the District received \$19.9M from the State School Facilities Program as partial reimbursement of the Saburo Muraoka Elementary construction cost and the funds were transferred to the CFD Capital Projects fund 49-00.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$280,249	\$0	\$0	\$0
Revenue				
State - School Facility Program	\$1,437,265	\$0	\$0	\$19,958,160
Local Revenue - Interest	4,331	0	0	0
Total Revenue	\$1,441,596	\$0	\$0	\$19,958,160
Total Beginning Balance & Revenue	\$1,721,845	\$0	\$0	\$19,958,160
Expenditures				
Other Operating Expenses	\$265,213	\$0	\$0	\$0
Sites, Buildings & Equipment	19,367	0	0	0
Transfer To CFD Fund (49-00)	1,437,265	0	0	19,958,160
Total Expenditures	\$1,721,845	\$0	\$0	\$19,958,160
Total Ending Balance, June 30	\$0	\$0	\$0	\$0

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. As of February 2021, all 10 electric buses have been received by the District.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	<u>\$349,486</u>	<u>\$355,486</u>	<u>\$357,282</u>	<u>\$357,282</u>
Revenue				
CEC Electric Bus Grant Project	\$0	\$3,296,270	\$3,296,270	\$3,296,270
Local Revenue - Interest	<u>7,796</u>	<u>6,000</u>	<u>6,000</u>	<u>4,000</u>
Total Revenue	<u>\$7,796</u>	<u>\$3,302,270</u>	<u>\$3,302,270</u>	<u>\$3,300,270</u>
Total Beginning Balance & Revenue	<u>\$357,282</u>	<u>\$3,657,756</u>	<u>\$3,659,552</u>	<u>\$3,657,552</u>
Expenditures				
Services & Other Operating Expenses	\$0	\$0	\$0	\$2,700
Sites, Buildings & Equipment	<u>0</u>	<u>3,427,790</u>	<u>3,427,790</u>	<u>3,427,790</u>
Total Expenditures	<u>\$0</u>	<u>\$3,427,790</u>	<u>\$3,427,790</u>	<u>\$3,430,490</u>
Total Ending Balance, June 30	<u><u>\$357,282</u></u>	<u><u>\$229,966</u></u>	<u><u>\$231,762</u></u>	<u><u>\$227,062</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 Revised Budget*	2020-21 1st Interim @ 10/31/20	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$3,734,604	\$1,406,651	\$2,315,921	\$2,315,921
Revenue				
Federal	\$9,286,086	\$10,000,000	\$10,000,000	\$15,000,000
State	646,110	975,000	975,000	1,150,000
Local	1,457,690	1,900,000	1,900,000	50,000
Total Revenue	\$11,389,886	\$12,875,000	\$12,875,000	\$16,200,000
Total Beginning Balance & Revenue	\$15,124,490	\$14,281,651	\$15,190,921	\$18,515,921
Expenditures				
Classified Salaries	\$4,272,302	\$4,541,724	\$4,428,318	\$4,332,364
Employee Benefits	1,588,997	1,756,980	1,757,657	1,743,423
Supplies & Materials	5,102,160	5,324,300	5,066,250	3,995,200
Services & Other Expenses	163,624	138,557	127,877	122,924
Capital Outlay	1,414,889	310,000	650,000	570,000
Other Outgo	266,597	241,828	228,896	220,313
Total Expenditures	\$12,808,569	\$12,313,389	\$12,258,998	\$10,984,224
Ending Balance	\$2,315,921	\$1,968,262	\$2,931,923	\$7,531,697
Stores	\$102,726	\$150,000	\$150,000	\$150,000
Restricted	2,213,195	1,818,262	2,781,923	7,381,697
Total Ending Balance, June 30	\$2,315,921	\$1,968,262	\$2,931,923	\$7,531,697

*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 Revised Budget	2020-21 First Interim @ 10/31/20	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$655,676	\$769,892	\$769,892	\$769,892
Revenue				
Federal	\$0	\$0	\$0	\$0
State	\$4,684,453	\$4,925,870	\$4,900,723	\$4,820,611
Local	21,161	18,000	18,000	15,000
Total Revenue	\$4,705,614	\$4,943,870	\$4,918,723	4,835,611
Total Beginning Balance & Revenue	\$5,361,290	\$5,713,762	\$5,688,615	\$5,605,503
Expenditures				
Certificated Salaries	\$2,149,408	\$2,342,281	\$2,201,966	\$2,161,230
Classified Salaries	722,849	889,544	901,074	884,174
Employee Benefits	1,159,304	1,194,625	1,165,870	1,160,246
Supplies & Materials	338,525	220,000	491,000	491,000
Services & Other Expenses	90,922	149,210	54,820	44,687
Other Outgo	130,390	148,210	103,993	94,274
Total Expenditures	\$4,591,398	\$4,943,870	\$4,918,723	\$4,835,611
Total Ending Balance, June 30	\$769,892	\$769,892	\$769,892	\$769,892

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 Revised Budget *	2020-21 First Interim @ 10-31-20	2020-21 Second Interim @ 01-31-21
Beginning Balance, July 1	\$19,371,074	\$19,556,100	\$20,440,493	\$20,440,493
Revenue				
Federal	\$1,988,228	\$7,411,768	\$7,427,074	\$7,434,016
State:				
LCFF	57,157,174	57,259,134	57,259,134	57,201,302
Lottery	1,323,400	1,285,226	1,174,220	1,174,220
Other State	4,019,166	3,474,691	4,974,691	4,973,657
Other Local	867,629	660,837	765,302	749,988
Total Revenue	<u>65,355,597</u>	<u>70,091,656</u>	<u>71,600,421</u>	<u>71,533,183</u>
Total Beginning Balance & Revenue	<u>\$84,726,671</u>	<u>\$89,647,756</u>	<u>\$92,040,914</u>	<u>\$91,973,676</u>
Expenditures				
Certificated Salaries	\$27,315,239	\$28,329,281	\$27,908,297	\$27,487,979
Classified Salaries	5,702,088	6,173,988	5,515,528	5,237,971
Employee Benefits	13,818,163	13,358,651	13,108,088	13,033,323
Supplies & Materials	1,848,313	8,176,228	7,611,619	6,991,051
Services & Other Operating Expenses	14,326,506	15,219,910	16,364,867	17,439,136
Sites, Buildings & Equipment	605,328	450,000	1,130,500	1,328,500
Other Outgo - Transfer to Fund B for Debt Service, Spec Ed ADA	670,541	589,913	589,913	589,913
Total Expenditures	<u>\$64,286,178</u>	<u>\$72,297,971</u>	<u>\$72,228,812</u>	<u>\$72,107,873</u>
Ending Balance, June 30	<u>\$20,440,493</u>	<u>\$17,349,785</u>	<u>\$19,812,102</u>	<u>\$19,865,803</u>
Designated for Revolving Cash Fund	10,000	10,000	10,000	10,000
Restricted Designated Minimum Reserve	4,166,111	4,620,284	4,647,688	4,626,901
Undesignated Reserve	16,264,382	12,719,501	15,154,414	15,228,902
Total Ending Balance	<u>20,440,493</u>	<u>17,349,785</u>	<u>19,812,102</u>	<u>19,865,803</u>

*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	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$14,306,998	\$14,766,998	\$14,875,363	\$14,875,363
Revenue				
Local Revenue	\$3,277,578	\$2,200,000	\$2,200,000	\$2,200,000
Local Revenue - Interest	308,695	200,000	200,000	175,000
Total Revenue	\$3,586,273	\$2,400,000	\$2,400,000	\$2,375,000
Total Beginning Balance & Revenue	\$17,893,271	\$17,166,998	\$17,275,363	\$17,250,363
Expenditures				
Services & Other Operating Expenses	\$3,017,908	\$3,258,449	\$3,258,449	\$2,713,473
Total Expenditures	\$3,017,908	\$3,258,449	\$3,258,449	\$2,713,473
Ending Balance	\$14,875,363	\$13,908,549	\$14,016,914	\$14,536,890
Reserve for Medical & Compensation Contingencies and Retiree Benefits	14,875,363	13,908,549	14,016,914	14,536,890
Total Ending Balance, June 30	\$14,875,363	\$13,908,549	\$14,016,914	\$14,536,890

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. In January 2021, \$19.9M was transferred from the State School Facilities Program as partial reimbursement of the Saburo Muraoka Elementary construction cost.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim @ 10/31/20	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$51,273,545	\$72,436,356	\$75,554,682	\$75,554,682
Revenue				
Special Tax Collections	\$19,560,983	\$19,300,000	\$19,300,000	\$19,900,000
Delinquent Collections	190,728	175,000	175,000	190,000
EastLake Developer Fees	1,617	5,000	5,000	5,000
Special Tax Prepayments	0	0	0	1,687,594
Proceeds from 2020 COP	25,000,000	0	0	0
Premium from 2020 COP	830,681	0	0	0
Interest	1,223,426	500,000	500,000	600,000
Transfer In from School Facilities Fund	0	0	0	19,958,160
Total Revenue	\$46,807,435	\$19,980,000	\$19,980,000	\$42,340,754
Total Beginning Balance & Revenue	\$98,080,980	\$92,416,356	\$95,534,682	\$117,895,436
Expenditures				
Supplies & Materials	\$126,043	\$641,919	\$345,242	\$344,779
Services & Other Expenses	954,550	205,597	263,595	277,570
Sites, Buildings & Equipment Other	8,088,519	49,252,914	22,073,633	21,786,561
Transfers to CFD Debt Service Fund (52-00)	13,357,186	14,288,880	14,288,880	14,288,880
Total Expenditures	\$22,526,298	\$64,389,310	\$36,971,350	\$36,697,790
Ending Balance	\$75,554,682	\$28,027,046	\$58,563,332	\$81,197,646
Designated for School No. 47	\$0	\$0	\$31,603,447	\$29,796,793
Designated for CFD Debt Service Payments and School Construction	75,554,682	28,027,046	26,959,885	51,400,853
Total Ending Balance, June 30	\$75,554,682	\$28,027,046	\$58,563,332	\$81,197,646
Outstanding COP Obligations, July 1	\$130,770,000	\$147,525,000	\$147,525,000	\$147,525,000
Annual Principal Retired	(8,245,000)	(8,810,000)	(8,810,000)	(8,810,000)
Annual Principal Added	25,000,000	0	0	0
Outstanding Obligations, June 30	\$147,525,000	\$138,715,000	\$138,715,000	\$138,715,000

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	2020-21 Second Interim @ 1/31/21
Beginning Balance, July 1	\$0	\$0	\$0	\$0
Revenue				
Transfers from CFD Capital Projects Fund (49-00) for Debt Service	\$13,357,186	\$14,288,880	\$14,288,880	\$14,288,880
Total Revenue	\$13,357,186	\$14,288,880	\$14,288,880	\$14,288,880
Total Beginning Balance & Revenue	\$13,357,186	\$14,288,880	\$14,288,880	\$14,288,880
Expenditures				
COPs/Bond Principal Payment	\$8,245,000	\$8,810,000	\$8,810,000	\$8,810,000
COPs/Bond Interest Expense	5,112,186	5,478,880	5,478,880	5,478,880
Total Expenditures	\$13,357,186	\$14,288,880	\$14,288,880	\$14,288,880
Total Ending Balance, June 30	\$0	\$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 (Actual)	Dec-20 (Actual)	Jan-21 (Actual)	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	\$ 21,862,792	\$ 52,543,057	\$ 35,038,641	\$ 22,299,243	\$ 31,909,592	\$ 36,303,029	\$ 25,122,374	\$ 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	4,180,601	1,601,081	1,601,081	1,601,081	-	63,585,919
Property Taxes	702,878	1,553,382	1,451,438	2,223,516	6,336,815	33,012,712	16,227,727	4,165,158	2,663,152	27,398,512	12,250,501	2,663,152	110,648,943
EPA Tax Initiative	-	-	7,392,387	-	-	7,392,387	-	-	5,071,039	-	-	-	6,618,604
RDA Residual Balance & CRD	-	-	-	-	-	-	1,493,268	-	-	-	-	-	2,138,549
Charter in-Lieu Taxes	-	(1,556,396)	(3,112,793)	(2,075,195)	(2,075,195)	(2,161,719)	(2,161,719)	(2,161,642)	(3,905,290)	(1,952,645)	(1,952,645)	(1,952,645)	(25,067,884)
Special Education Prop Tax Xfer	-	-	-	-	-	-	-	994,329	-	-	-	671,394	1,665,723
Special Education	-	-	-	-	-	-	-	-	-	-	173,965	89,210	263,175
Federal Impact Aid	-	-	-	-	471,962	-	-	705,873	-	-	-	(265,873)	911,962
Title I	-	-	-	-	-	2,283,814	-	-	439,990	-	-	1,450,995	4,174,799
Title II	-	-	-	-	-	-	268,795	-	-	139,552	-	-	408,347
Title III	-	-	-	185,900	-	-	373,067	-	-	193,556	-	-	752,523
Title IV	-	-	-	-	-	-	-	-	-	-	-	101,465	101,465
Other Federal	-	31,923	15,915,778	-	258,445	438,851	740,204	525,214	420,671	1,146,420	-	438,851	19,916,357
Lottery	-	-	-	-	-	-	1,232,516	-	1,144,130	-	-	1,192,922	3,569,568
Mandated Block Grant	-	-	-	-	721,516	-	-	-	-	-	-	-	721,516
Other State	-	-	1,814,133	-	899,678	-	-	-	-	-	466,924	-	3,180,735
ASES Pass Through	-	-	-	-	-	-	2,187,277	-	-	-	-	-	2,187,277
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	1,032,062	961,805	1,242,503	995,788	1,599,487	876,865	802,175	1,136,571	12,035,291
2019/20 Deferral	14,950,006	4,658,402	1,018,278	4,832,407	522,988	71,793	103,633	-	-	-	370,010	124,347	26,651,864
TRANS / Temporary Transfers	-	20,199,110	-	-	-	-	-	-	-	-	-	-	20,199,110
Temporary Transfers/DTDF	-	-	-	-	-	-	-	1,021,954	-	-	-	-	1,021,954
Treasury Loan/Cross Year TRANS	-	-	-	-	-	-	-	-	25,000,000	-	-	-	25,000,000
Other Revenue/Cash Inflows	607,793	345,191	1,400,853	719,672	110,745	1,426,392	1,307,348	504,735	504,735	504,735	504,735	504,735	8,441,669
Total Revenues	\$ 22,052,700	\$ 31,907,168	\$ 37,510,249	\$ 17,218,875	\$ 18,574,752	\$ 53,721,771	\$ 33,310,355	\$ 11,663,339	\$ 34,819,078	\$ 30,188,159	\$ 14,496,829	\$ 14,912,277	\$ 320,375,552
Total Revenue and Beg. Bal.	\$ 50,833,128	\$ 57,583,561	\$ 70,579,100	\$ 63,833,510	\$ 55,786,441	\$ 75,584,563	\$ 85,853,412	\$ 46,701,980	\$ 57,118,321	\$ 62,097,751	\$ 50,799,858	\$ 40,034,651	\$ 349,155,980
Salaries & Benefits	\$ 17,510,250	\$ 20,528,736	\$ 21,156,623	\$ 21,793,279	\$ 20,810,954	\$ 20,367,893	\$ 20,269,938	\$ 20,663,590	\$ 21,214,576	\$ 21,065,564	\$ 21,069,721	\$ 20,822,715	\$ 247,273,839
Commercial Warrant Exp	2,305,142	3,495,099	2,029,519	2,149,897	10,880,592	2,631,261	10,257,491	3,686,607	3,974,031	4,709,036	4,587,641	6,529,446	57,235,762
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	83,434	42,352	27,342	52,540	20,122	20,122	20,122	20,122	9,555,220
Total Expenditures	\$ 25,156,735	\$ 24,514,710	\$ 23,964,465	\$ 26,621,821	\$ 33,923,649	\$ 23,041,506	\$ 50,814,771	\$ 24,402,737	\$ 25,208,729	\$ 25,794,722	\$ 25,677,484	\$ 27,352,161	\$ 336,473,490
ENDING CASH BALANCE	\$ 25,676,393	\$ 33,068,851	\$ 46,614,635	\$ 37,211,689	\$ 21,862,792	\$ 52,543,057	\$ 35,038,641	\$ 22,299,243	\$ 31,909,592	\$ 36,303,029	\$ 25,122,374	\$ 12,682,490	\$ 12,682,490

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	\$ 12,682,490	\$ 16,697,101	\$ 9,069,360	\$ 6,407,175	\$ 3,734,455	\$ 2,031,779	\$ 30,953,732	\$ 17,501,952	\$ 35,016,334	\$ 24,259,328	\$ 29,808,210	\$ 20,432,881	\$ 12,682,490
LCFF - State Aid Apportionment	5,561,120	5,561,120	10,010,017	10,010,017	10,010,017	10,010,017	10,010,017	4,704,708	1,801,803	1,801,803	1,801,803	-	71,282,442
Property Taxes	702,300	1,552,104	1,450,244	2,221,687	6,331,603	32,985,559	16,214,380	4,161,732	2,660,962	27,375,977	12,240,425	2,660,962	110,557,935
EPA Tax Initiative	-	-	5,402,333	-	-	5,402,333	-	-	5,402,333	-	-	-	21,609,332
RDA Residual Balance & CRD	-	-	-	-	-	-	1,089,545	-	-	-	-	-	3,631,817
Charter in-Lieu Taxes	-	(1,628,345)	(3,256,690)	(2,171,127)	(2,171,127)	(2,171,127)	(2,171,127)	(2,171,127)	(3,799,472)	(1,899,736)	(1,899,736)	(1,899,736)	(25,239,350)
Special Education Prop Tax Xfer	-	-	-	-	-	-	-	994,329	-	-	-	-	1,665,723
Special Education	-	-	-	-	-	-	-	-	-	-	173,965	89,210	263,175
Federal Impact Aid	-	-	-	-	269,112	-	-	250,888	-	-	-	-	520,000
Title I	-	-	-	-	-	2,283,814	-	-	439,990	-	-	1,450,995	4,174,799
Title II	-	-	-	-	-	-	268,795	-	-	139,552	-	-	408,347
Title III	-	-	-	185,900	-	-	373,067	-	-	193,556	-	-	752,523
Title IV	-	-	-	-	-	-	-	-	-	-	-	101,465	101,465
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
Lottery	-	-	-	-	-	-	1,209,538	-	1,144,130	-	-	1,219,108	3,572,776
Mandated Block Grant	-	-	-	-	721,516	-	-	-	-	-	-	-	721,516
Other State	-	-	-	-	899,678	-	-	-	-	-	466,924	-	1,366,602
ASES Pass Through	-	-	-	-	-	-	-	-	2,187,277	-	-	-	2,187,277
PA Special Ed Pass Through	910,893	925,846	1,641,001	1,641,001	1,641,001	1,641,001	1,641,001	881,883	337,743	337,743	337,743	-	11,936,856
Other Local	25,919	746,301	1,332,118	1,057,875	964,563	886,466	1,003,723	934,657	1,480,603	820,510	751,636	797,367	10,801,738
2020/21 Deferral	11,527,463	13,123,553	9,494,779	13,221,725	6,113,564	612,441	101,465	-	587,806	101,465	-	-	54,884,261
TRANS Principal Amounts	20,000,000	-	-	-	-	-	-	-	-	-	-	-	20,000,000
Treasury Loan/Cross Year TRANS	-	-	-	-	-	-	-	30,000,000	-	-	-	-	30,000,000
Other Revenue/Cash Inflows	-	516,442	516,442	516,442	516,442	516,442	516,442	516,442	516,442	516,442	516,442	516,438	5,680,858
Total Revenues	\$ 38,727,695	\$ 20,797,021	\$ 26,590,244	\$ 26,683,520	\$ 25,296,369	\$ 52,166,946	\$ 30,256,846	\$ 40,273,512	\$ 12,759,617	\$ 29,387,312	\$ 14,389,202	\$ 13,551,808	\$ 330,880,092
Total Revenue and Beg. Bal.	\$ 51,410,185	\$ 37,494,122	\$ 35,659,604	\$ 33,090,695	\$ 29,030,824	\$ 54,198,725	\$ 61,210,578	\$ 57,775,464	\$ 47,775,951	\$ 53,646,640	\$ 44,197,412	\$ 33,984,689	\$ 343,562,582
Salaries & Benefits	\$ 18,826,362	\$ 20,895,814	\$ 21,353,700	\$ 20,858,321	\$ 20,959,239	\$ 20,960,367	\$ 21,037,430	\$ 20,961,497	\$ 21,520,426	\$ 21,369,266	\$ 21,373,483	\$ 21,122,916	\$ 251,238,821
Commercial Warrant Exp	2,929,684	2,437,282	2,807,063	3,406,253	2,230,558	2,284,626	2,671,196	1,797,633	1,996,197	2,469,164	2,391,048	3,640,583	31,061,287
TRANS Repayment	6,250,000	5,000,000	5,000,000	5,000,000	3,750,000	-	-	-	-	-	-	-	25,000,000
Interfund Transfer	-	-	-	-	-	-	20,000,000	-	-	-	-	-	20,000,000
Temporary Transfers/DTDF	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Outflows	6,707,038	91,666	91,666	91,666	59,248	-	-	-	-	-	-	-	7,041,284
Total Expenditures	\$ 34,713,084	\$ 28,424,762	\$ 29,252,429	\$ 29,356,240	\$ 26,999,045	\$ 23,244,993	\$ 43,708,626	\$ 22,759,130	\$ 23,516,623	\$ 23,838,430	\$ 23,764,531	\$ 24,763,499	\$ 334,341,392
ENDING CASH BALANCE	\$ 16,697,101	\$ 9,069,360	\$ 6,407,175	\$ 3,734,455	\$ 2,031,779	\$ 30,953,732	\$ 17,501,952	\$ 35,016,334	\$ 24,259,328	\$ 29,808,210	\$ 20,432,881	\$ 9,221,190	\$ 9,221,190

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: March 03, 2021

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 first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.		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 first interim.	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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• 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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second 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 first interim, 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	

ADDITIONAL FISCAL INDICATORS			No	Yes
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)
A. DISTRICT						
1. Total District Regular ADA 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	21,645.90	22,421.27	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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%
3. Total Basic Aid Open Enrollment Regular ADA 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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,421.27	22,421.27	21,645.90	22,421.27	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	14.10	15.14	15.14	15.14	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.10	15.14	15.14	15.14	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,435.37	22,436.41	21,661.04	22,436.41	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
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%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
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%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)						
	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities						
	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA						
	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	5,923.06	5,923.06	5,923.06	5,923.06	0.00	0%
6. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	5,923.06	5,923.06	5,923.06	5,923.06	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	22,421.27	22,421.27		
Charter School	0.00	0.00		
Total ADA	22,421.27	22,421.27	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	21,655.24	22,421.27		
Charter School				
Total ADA	21,655.24	22,421.27	3.5%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	21,655.24	21,645.90		
Charter School				
Total ADA	21,655.24	21,645.90	0.0%	Met

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 first interim projections 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)

The 2021-22 funded ADA change from first interim exceeds the standard because school districts will be able to use the higher of 2019-20 or 2021-22 ADA.

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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	22,464	22,448		
Charter School				
Total Enrollment	22,464	22,448	-0.1%	Met
1st Subsequent Year (2021-22)				
District Regular	22,464	22,448		
Charter School				
Total Enrollment	22,464	22,448	-0.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	22,464	22,448		
Charter School				
Total Enrollment	22,464	22,448	-0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the 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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	22,595	23,411	
Charter School			
Total ADA/Enrollment	22,595	23,411	96.5%
Second Prior Year (2018-19)			
District Regular	22,336	23,082	
Charter School			
Total ADA/Enrollment	22,336	23,082	96.8%
First Prior Year (2019-20)			
District Regular	22,421	23,115	
Charter School	0		
Total ADA/Enrollment	22,421	23,115	97.0%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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

DATA ENTRY: 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	21,646	22,448		
Charter School	0			
Total ADA/Enrollment	21,646	22,448	96.4%	Met
1st Subsequent Year (2021-22)				
District Regular	21,646	22,448		
Charter School				
Total ADA/Enrollment	21,646	22,448	96.4%	Met
2nd Subsequent Year (2022-23)				
District Regular	21,646	22,448		
Charter School				
Total ADA/Enrollment	21,646	22,448	96.4%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the 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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	240,242,181.00	239,838,275.00	-0.2%	Met
1st Subsequent Year (2021-22)	233,242,179.00	247,028,037.00	5.9%	Not Met
2nd Subsequent Year (2022-23)	233,242,179.00	245,908,534.00	5.4%	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 first interim projections 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 2021-22 and 2022-23 projected LCFF revenue at second interim is based on the Governor's January proposed budget. LCFF revenue is calculated using the Department of Finance COLA of 3.84% for 2021-22 and 2.98% for 2022-23.

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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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

DATA ENTRY: If Form 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)	178,199,675.00	196,091,311.00	90.9%	Met
1st Subsequent Year (2021-22)	182,231,883.00	199,305,725.00	91.4%	Met
2nd Subsequent Year (2022-23)	190,631,001.62	204,258,613.62	93.3%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	38,590,669.00	39,195,460.00	1.6%	No
1st Subsequent Year (2021-22)	16,951,212.00	15,037,371.00	-11.3%	Yes
2nd Subsequent Year (2022-23)	16,951,212.00	15,037,371.00	-11.3%	Yes

Explanation:
(required if Yes)

Federal revenues for 2021-22 and 2022-23 are not finalized at this time. In addition, all federal entitlements and deferred funds from 2019-20 are considered spent in 2020-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	21,880,696.00	21,733,693.00	-0.7%	No
1st Subsequent Year (2021-22)	20,052,799.00	19,876,581.00	-0.9%	No
2nd Subsequent Year (2022-23)	20,052,799.00	19,876,581.00	-0.9%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	34,207,279.00	34,925,221.00	2.1%	No
1st Subsequent Year (2021-22)	33,867,102.00	36,312,116.00	7.2%	Yes
2nd Subsequent Year (2022-23)	33,867,102.00	36,312,116.00	7.2%	Yes

Explanation:
(required if Yes)

Other local funding grants for 2021-22 and 2022-23 are not finalized at this time. In addition, all school site funds are budgeted for full expenditure in 2020-21.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	21,640,769.00	21,722,555.00	0.4%	No
1st Subsequent Year (2021-22)	6,480,547.00	6,636,417.00	2.4%	No
2nd Subsequent Year (2022-23)	6,569,620.00	6,106,160.00	-7.1%	Yes

Explanation:
(required if Yes)

The primary reason for the decrease in 2022-23 is the reduction of supplemental and concentration grant expenditures in this category. In addition, federal and other local funding grants for 2021-22 and 2022-23 are not finalized at this time.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	38,656,193.45	37,576,379.45	-2.8%	No
1st Subsequent Year (2021-22)	30,954,649.61	28,560,574.00	-7.7%	Yes
2nd Subsequent Year (2022-23)	31,689,982.61	29,555,607.00	-6.7%	Yes

Explanation:
(required if Yes)

The 2021-22 and 2022-23 decreases are related to the reductions in restricted funding, which is not recognized until the actual school year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	94,678,644.00	95,854,374.00	1.2%	Met
1st Subsequent Year (2021-22)	70,871,113.00	71,226,068.00	0.5%	Met
2nd Subsequent Year (2022-23)	70,871,113.00	71,226,068.00	0.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	60,296,962.45	59,298,934.45	-1.7%	Met
1st Subsequent Year (2021-22)	37,435,196.61	35,196,991.00	-6.0%	Not Met
2nd Subsequent Year (2022-23)	38,259,602.61	35,661,767.00	-6.8%	Not 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 first interim projections 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 first interim projections 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)

The primary reason for the decrease in 2022-23 is the reduction of supplemental and concentration grant expenditures in this category. In addition, federal and other local funding grants for 2021-22 and 2022-23 are not finalized at this time.

Explanation:

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

The 2021-22 and 2022-23 decreases are related to the reductions in restricted funding, which is not recognized until the actual school year.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,546,607.57	8,842,271.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		8,842,271.00	

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 \$23,212,057 from the budget year will result in total expenditures of \$282,255,31345, which require an \$8,467,660 RRMS contribution.

8. CRITERION: Deficit Spending

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

¹Available 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.

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

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)	11.1%	11.5%	7.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	3.8%	2.6%

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)	(4,606,958.00)	196,091,311.00	2.3%	Met
1st Subsequent Year (2021-22)	(1,080,929.00)	199,305,725.00	0.5%	Met
2nd Subsequent Year (2022-23)	(10,029,669.62)	204,258,613.62	4.9%	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 primary causes of the District's deficit spending are the ongoing increases in compensation costs, including but not limited to, retirement costs and unrestricted fund contributions to Special Education. 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)	36,157,970.72	Met
1st Subsequent Year (2021-22)	35,077,041.72	Met
2nd Subsequent Year (2022-23)	25,047,372.10	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)	12,488,934.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: 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

¹ 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.

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

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

	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.)	21,646	21,646	21,646
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form 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)	318,220,252.45	294,026,246.00	301,129,134.62
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)	318,220,252.45	294,026,246.00	301,129,134.62
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,546,607.57	8,820,787.38	9,033,874.04
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,546,607.57	8,820,787.38	9,033,874.04

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)	35,172,970.72	33,942,041.72	23,912,372.10
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)	35,172,970.72	33,942,041.72	23,912,372.10
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.05%	11.54%	7.94%
District's Reserve Standard (Section 10B, Line 7):	9,546,607.57	8,820,787.38	9,033,874.04
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(42,927,004.00)	(41,497,134.00)	-3.3%	(1,429,870.00)	Met
1st Subsequent Year (2021-22)	(44,601,321.00)	(40,351,999.00)	-9.5%	(4,249,322.00)	Not Met
2nd Subsequent Year (2022-23)	(46,751,321.00)	(42,501,999.00)	-9.1%	(4,249,322.00)	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
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 first interim projections 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The decreases in contribution in 2021-22 and 2022-23 are due to the inclusion of the Special Education Preschool Grant in the Governor's January budget as ongoing in future years.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required 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.

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections?
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
TOTAL:				347,299,554

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	165,774	98,373	77,446
Certificates of Participation	13,951,349	14,878,792	15,266,933	14,958,669
General Obligation Bonds	10,106,775	10,724,030	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	500,529	1,073,642	1,148,781
Bond Premium - COP	647,475	698,247	778,404	771,408
Total Annual Payments:	25,349,868	26,967,372	38,681,477	28,642,304
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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 for this in 2019-20. The first debt service payment for COP 2020 is \$730,131, which is due in school 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 Debt 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 account for the 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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	58,278,187.00	58,278,187.00
b. OPEB plan(s) fiduciary net position (if applicable)	16,481,681.00	16,481,681.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	41,796,506.00	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, 2020	Jun 30, 2020

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second 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)	939,000.00	968,000.00
1st Subsequent Year (2021-22)	939,000.00	968,000.00
2nd Subsequent Year (2022-23)	939,000.00	968,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	139	139
1st Subsequent Year (2021-22)	139	139
2nd Subsequent Year (2022-23)	139	139

4. Comments:

Eligibility of retiree health coverage requires 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 become benefit eligible or are 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 health 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	9,411,105.00	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2020-21)	4,359,554.00	4,359,554.00
1st Subsequent Year (2021-22)	4,455,232.00	4,455,232.00
2nd Subsequent Year (2022-23)	4,455,232.00	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)

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 school year 2020-21 in its Workers Compensation Insurance Fund, which is fully funded.

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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	1,260.0	1,260.0	1,260.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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 First Interim Projections

Are any new costs negotiated since first interim projections 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:

--

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: 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 first interim projections?

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	878.7	878.7	878.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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 First Interim

Are any new costs negotiated since first interim 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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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 first interim projections?
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	151.8	151.8	151.8

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items 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.

End of School District Second Interim Criteria and Standards Review

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)
A. REVENUES								
1) LCFF Sources		8010-8099	213,220,690.00	213,220,690.00	119,245,566.35	212,817,746.00	(402,944.00)	-0.2%
2) Federal Revenue		8100-8299	1,109,133.00	1,530,036.00	738,481.26	1,920,036.00	390,000.00	25.5%
3) Other State Revenue		8300-8599	4,354,488.00	4,300,370.00	1,967,795.20	4,227,181.00	(73,189.00)	-1.7%
4) Other Local Revenue		8600-8799	13,142,987.00	13,493,706.00	7,267,544.86	13,864,709.00	371,003.00	2.7%
5) TOTAL, REVENUES			231,827,298.00	232,544,802.00	129,219,387.67	232,829,672.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	108,709,522.00	106,843,783.00	61,576,676.98	106,413,720.00	430,063.00	0.4%
2) Classified Salaries		2000-2999	29,612,617.00	28,179,332.00	16,483,070.87	27,778,653.00	400,679.00	1.4%
3) Employee Benefits		3000-3999	44,553,303.00	44,122,911.00	25,334,161.56	44,007,302.00	115,609.00	0.3%
4) Books and Supplies		4000-4999	5,437,824.00	5,157,161.00	1,425,931.05	4,900,367.00	256,794.00	5.0%
5) Services and Other Operating Expenditures		5000-5999	16,389,184.00	15,815,051.00	8,298,510.54	15,487,820.00	327,231.00	2.1%
6) Capital Outlay		6000-6999	166,976.00	154,475.00	578,665.11	154,475.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	133,578.00	133,578.00	78,772.00	133,578.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,570,980.00)	(2,825,010.00)	(90,613.33)	(2,784,604.00)	(40,406.00)	1.4%
9) TOTAL, EXPENDITURES			202,432,024.00	197,581,281.00	113,685,174.78	196,091,311.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,395,274.00	34,963,521.00	15,534,212.89	36,738,361.00		
D. OTHER FINANCING SOURCES/USES								
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	151,815.00	0.00	151,815.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(43,912,922.00)	(42,927,004.00)	0.00	(41,497,134.00)	1,429,870.00	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,815,450.00)	(42,775,189.00)	0.00	(41,345,319.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,420,176.00)	(7,811,668.00)	15,534,212.89	(4,606,958.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,347,486.05	40,764,928.72		40,764,928.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,347,486.05	40,764,928.72		40,764,928.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,347,486.05	40,764,928.72		40,764,928.72		
2) Ending Balance, June 30 (E + F1e)			25,927,310.05	32,953,260.72		36,157,970.72		
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	200,000.00		150,000.00		
Other Assignments	0000	9780	300,000.00					
Other Assignments	0000	9780		200,000.00				
Other Assignments	0000	9780				150,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	24,792,310.05	31,918,260.72		35,172,970.72		
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)
A. REVENUES								
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	36,211,761.00	37,060,633.00	21,890,094.64	37,275,424.00	214,791.00	0.6%
3) Other State Revenue		8300-8599	17,676,556.00	17,580,326.00	2,711,163.07	17,506,512.00	(73,814.00)	-0.4%
4) Other Local Revenue		8600-8799	20,180,081.00	20,713,573.00	11,614,795.64	21,060,512.00	346,939.00	1.7%
5) TOTAL, REVENUES			75,746,882.00	77,033,016.00	36,216,053.35	77,520,932.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,737,690.00	27,454,908.00	15,713,756.85	27,434,530.00	20,378.00	0.1%
2) Classified Salaries		2000-2999	22,313,159.00	20,967,075.00	11,539,793.97	20,548,343.00	418,732.00	2.0%
3) Employee Benefits		3000-3999	31,892,576.00	31,419,713.00	10,523,187.23	31,352,976.00	66,737.00	0.2%
4) Books and Supplies		4000-4999	10,384,938.00	16,483,608.00	11,747,744.76	16,822,188.00	(338,580.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	24,712,698.57	22,841,142.45	12,132,305.62	22,088,559.45	752,583.00	3.3%
6) Capital Outlay		6000-6999	110,000.00	110,000.00	79,225.02	110,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,508,371.00	1,302,328.00	32,592.95	1,302,328.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,180,942.00	2,492,121.00	2,613.33	2,470,017.00	22,104.00	0.9%
9) TOTAL, EXPENDITURES			121,840,374.57	123,070,895.45	61,771,219.73	122,128,941.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,093,492.57)	(46,037,879.45)	(25,555,166.38)	(44,608,009.45)		
D. OTHER FINANCING SOURCES/USES								
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	43,912,922.00	42,927,004.00	0.00	41,497,134.00	(1,429,870.00)	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,912,922.00	42,927,004.00	0.00	41,497,134.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,180,570.57)	(3,110,875.45)	(25,555,166.38)	(3,110,875.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,180,570.57	3,110,875.45		3,110,875.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,180,570.57	3,110,875.45		3,110,875.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,180,570.57	3,110,875.45		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			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)
A. REVENUES								
1) LCFF Sources		8010-8099	214,899,174.00	214,899,174.00	119,245,566.35	214,496,230.00	(402,944.00)	-0.2%
2) Federal Revenue		8100-8299	37,320,894.00	38,590,669.00	22,628,575.90	39,195,460.00	604,791.00	1.6%
3) Other State Revenue		8300-8599	22,031,044.00	21,880,696.00	4,678,958.27	21,733,693.00	(147,003.00)	-0.7%
4) Other Local Revenue		8600-8799	33,323,068.00	34,207,279.00	18,882,340.50	34,925,221.00	717,942.00	2.1%
5) TOTAL, REVENUES			307,574,180.00	309,577,818.00	165,435,441.02	310,350,604.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	137,447,212.00	134,298,691.00	77,290,433.83	133,848,250.00	450,441.00	0.3%
2) Classified Salaries		2000-2999	51,925,776.00	49,146,407.00	28,022,864.84	48,326,996.00	819,411.00	1.7%
3) Employee Benefits		3000-3999	76,445,879.00	75,542,624.00	35,857,348.79	75,360,278.00	182,346.00	0.2%
4) Books and Supplies		4000-4999	15,822,762.00	21,640,769.00	13,173,675.81	21,722,555.00	(81,786.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	41,101,882.57	38,656,193.45	20,430,816.16	37,576,379.45	1,079,814.00	2.8%
6) Capital Outlay		6000-6999	276,976.00	264,475.00	657,890.13	264,475.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,641,949.00	1,435,906.00	111,364.95	1,435,906.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(390,038.00)	(332,889.00)	(88,000.00)	(314,587.00)	(18,302.00)	5.5%
9) TOTAL, EXPENDITURES			324,272,398.57	320,652,176.45	175,456,394.51	318,220,252.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,698,218.57)	(11,074,358.45)	(10,020,953.49)	(7,869,648.45)		
D. OTHER FINANCING SOURCES/USES								
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	151,815.00	0.00	151,815.00	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			97,472.00	151,815.00	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,600,746.57)	(10,922,543.45)	(10,020,953.49)	(7,717,833.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,528,056.62	43,875,804.17		43,875,804.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,528,056.62	43,875,804.17		43,875,804.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,528,056.62	43,875,804.17		43,875,804.17		
2) Ending Balance, June 30 (E + F1e)			25,927,310.05	32,953,260.72		36,157,970.72		
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	200,000.00		150,000.00		
Other Assignments	0000	9780	300,000.00					
Other Assignments	0000	9780		200,000.00				
Other Assignments	0000	9780				150,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	24,792,310.05	31,918,260.72		35,172,970.72		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	57,259,134.00	57,259,134.00	30,280,691.20	57,201,302.00	(57,832.00)	-0.1%
2) Federal Revenue		8100-8299	7,411,767.92	7,427,073.55	4,908,552.81	7,434,015.55	6,942.00	0.1%
3) Other State Revenue		8300-8599	4,759,916.67	6,148,910.67	833,409.11	6,147,876.67	(1,034.00)	0.0%
4) Other Local Revenue		8600-8799	660,836.77	765,302.23	389,981.84	749,987.78	(15,314.45)	-2.0%
5) TOTAL, REVENUES			70,091,655.36	71,600,420.45	36,412,634.96	71,533,182.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,329,280.96	27,908,296.52	15,978,550.70	27,487,979.43	420,317.09	1.5%
2) Classified Salaries		2000-2999	6,173,988.24	5,515,527.79	3,000,637.45	5,237,970.97	277,556.82	5.0%
3) Employee Benefits		3000-3999	13,358,651.27	13,108,087.79	5,936,770.25	13,033,323.34	74,764.45	0.6%
4) Books and Supplies		4000-4999	8,176,227.90	7,611,618.99	3,748,356.25	6,991,050.96	620,568.03	8.2%
5) Services and Other Operating Expenditures		5000-5999	15,219,910.15	16,364,866.66	8,128,051.17	17,439,135.79	(1,074,269.13)	-6.6%
6) Capital Outlay		6000-6999	450,000.00	1,130,500.00	605,363.69	1,328,500.00	(198,000.00)	-17.5%
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			71,708,058.52	71,638,897.75	37,397,729.51	71,517,960.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,616,403.16)	(38,477.30)	(985,094.55)	15,221.51		
D. OTHER FINANCING SOURCES/USES								
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	589,912.00	0.50	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)	(589,912.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,206,315.66)	(628,389.80)	(1,428,675.80)	(574,690.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,529,100.86	20,440,492.86		20,440,492.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,529,100.86	20,440,492.86		20,440,492.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,529,100.86	20,440,492.86		20,440,492.86		
2) Ending Balance, June 30 (E + F1e)			17,322,785.20	19,812,103.06		19,865,802.37		
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		9740	437,756.62	719,960.70		720,641.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,875,028.58	19,082,142.36		19,135,160.67		
Other Assignments	0000	9780	16,875,028.58					
Other Assignments	0000	9780		19,082,142.36				
Other Assignments	0000	9780				19,135,160.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	212,817,746.00	3.32%	219,888,950.00	-0.84%	218,043,098.00
2. Federal Revenues	8100-8299	1,920,036.00	-54.27%	878,000.00	0.00%	878,000.00
3. Other State Revenues	8300-8599	4,227,181.00	-1.87%	4,148,197.00	0.00%	4,148,197.00
4. Other Local Revenues	8600-8799	13,864,709.00	-2.56%	13,509,833.00	0.00%	13,509,833.00
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	(41,497,134.00)	-2.76%	(40,351,999.00)	5.33%	(42,501,999.00)
6. Total (Sum lines A1 thru A5c)		191,484,353.00	3.52%	198,224,796.00	-2.02%	194,228,944.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				106,413,720.00		108,517,975.00
b. Step & Column Adjustment				2,554,255.00		2,712,949.38
c. Cost-of-Living Adjustment						
d. Other Adjustments				(450,000.00)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,413,720.00	1.98%	108,517,975.00	2.09%	110,780,924.38
2. Classified Salaries						
a. Base Salaries				27,778,653.00		28,281,533.00
b. Step & Column Adjustment				502,880.00		494,926.83
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,778,653.00	1.81%	28,281,533.00	1.75%	28,776,459.83
3. Employee Benefits	3000-3999	44,007,302.00	3.24%	45,432,375.00	12.42%	51,073,617.41
4. Books and Supplies	4000-4999	4,900,367.00	5.45%	5,167,247.00	-11.99%	4,547,917.00
5. Services and Other Operating Expenditures	5000-5999	15,487,820.00	12.97%	17,497,295.00	3.85%	18,170,395.00
6. Capital Outlay	6000-6999	154,475.00	-1.05%	152,858.00	0.00%	152,858.00
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	(2,784,604.00)	3.32%	(2,877,136.00)	0.00%	(2,877,136.00)
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)				(3,000,000.00)		(6,500,000.00)
11. Total (Sum lines B1 thru B10)		196,091,311.00	1.64%	199,305,725.00	2.49%	204,258,613.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,606,958.00)		(1,080,929.00)		(10,029,669.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,764,928.72		36,157,970.72		35,077,041.72
2. Ending Fund Balance (Sum lines C and D1)		36,157,970.72		35,077,041.72		25,047,372.10
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	150,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,172,970.72		33,942,041.72		23,912,372.10
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,157,970.72		35,077,041.72		25,047,372.10

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,172,970.72		33,942,041.72		23,912,372.10
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)						
		35,172,970.72		33,942,041.72		23,912,372.10
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020/21: 0% COLA						
2021/22: 3.84% COLA						
2022/23: 2.98% COLA						
2020/21: 22,436 funded ADA (using 2019/20 ADA)						
2021/22: 22,436 funded ADA (using 2019/20 ADA)						
2022/23: 21,661 ADA (<755> estimated decrease)						
58.40% 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 \$3 million in 2021/22 and \$3.5 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,678,484.00	0.00%	1,678,484.00	0.00%	1,678,484.00
2. Federal Revenues	8100-8299	37,275,424.00	-62.01%	14,159,371.00	0.00%	14,159,371.00
3. Other State Revenues	8300-8599	17,506,512.00	-10.16%	15,728,384.00	0.00%	15,728,384.00
4. Other Local Revenues	8600-8799	21,060,512.00	8.27%	22,802,283.00	0.00%	22,802,283.00
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	41,497,134.00	-2.76%	40,351,999.00	5.33%	42,501,999.00
6. Total (Sum lines A1 thru A5c)		119,018,066.00	-20.42%	94,720,521.00	2.27%	96,870,521.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,434,530.00		25,557,414.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,877,116.00)		308,672.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,434,530.00	-6.84%	25,557,414.00	1.21%	25,866,086.00
2. Classified Salaries						
a. Base Salaries				20,548,343.00		20,501,959.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(46,384.00)		85,226.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,548,343.00	-0.23%	20,501,959.00	0.42%	20,587,185.00
3. Employee Benefits	3000-3999	31,352,976.00	4.41%	32,736,375.00	3.87%	34,003,292.00
4. Books and Supplies	4000-4999	16,822,188.00	-91.27%	1,469,170.00	6.06%	1,558,243.00
5. Services and Other Operating Expenditures	5000-5999	22,088,559.45	-49.91%	11,063,279.00	2.91%	11,385,212.00
6. Capital Outlay	6000-6999	110,000.00	-95.29%	5,178.00	1213.42%	68,009.00
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	2,470,017.00	-15.59%	2,084,818.00	0.74%	2,100,166.00
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)						
11. Total (Sum lines B1 thru B10)		122,128,941.45	-22.44%	94,720,521.00	2.27%	96,870,521.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,110,875.45)		0.00		0.00
D. FUND BALANCE						
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)
E. AVAILABLE RESERVES						
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					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020/21: 0% COLA						
2021/22: 3.84% COLA						
2022/23: 2.98% COLA						
2020/21: 22,436 funded ADA (using 2019/20 ADA) 2021/22: 22,436 funded ADA (using 2019/20 ADA)						
2022/23: 21,661 ADA (<755> estimated decrease)						
58.40% 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 \$3 million in 2021/22 and \$3.5 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	214,496,230.00	3.30%	221,567,434.00	-0.83%	219,721,582.00
2. Federal Revenues	8100-8299	39,195,460.00	-61.63%	15,037,371.00	0.00%	15,037,371.00
3. Other State Revenues	8300-8599	21,733,693.00	-8.54%	19,876,581.00	0.00%	19,876,581.00
4. Other Local Revenues	8600-8799	34,925,221.00	3.97%	36,312,116.00	0.00%	36,312,116.00
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)		310,502,419.00	-5.65%	292,945,317.00	-0.63%	291,099,465.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				133,848,250.00		134,075,389.00
b. Step & Column Adjustment				2,554,255.00		2,712,949.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,327,116.00)		(141,328.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	133,848,250.00	0.17%	134,075,389.00	1.92%	136,647,010.38
2. Classified Salaries						
a. Base Salaries				48,326,996.00		48,783,492.00
b. Step & Column Adjustment				502,880.00		494,926.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(46,384.00)		85,226.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,326,996.00	0.94%	48,783,492.00	1.19%	49,363,644.83
3. Employee Benefits	3000-3999	75,360,278.00	3.73%	78,168,750.00	8.84%	85,076,909.41
4. Books and Supplies	4000-4999	21,722,555.00	-69.45%	6,636,417.00	-7.99%	6,106,160.00
5. Services and Other Operating Expenditures	5000-5999	37,576,379.45	-23.99%	28,560,574.00	3.48%	29,555,607.00
6. Capital Outlay	6000-6999	264,475.00	-40.25%	158,036.00	39.76%	220,867.00
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	(314,587.00)	151.86%	(792,318.00)	-1.94%	(776,970.00)
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				(3,000,000.00)		(6,500,000.00)
11. Total (Sum lines B1 thru B10)		318,220,252.45	-7.60%	294,026,246.00	2.42%	301,129,134.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,717,833.45)		(1,080,929.00)		(10,029,669.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,875,804.17		36,157,970.72		35,077,041.72
2. Ending Fund Balance (Sum lines C and D1)		36,157,970.72		35,077,041.72		25,047,372.10
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	150,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,172,970.72		33,942,041.72		23,912,372.10
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		36,157,970.72		35,077,041.72		25,047,372.10

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,172,970.72		33,942,041.72		23,912,372.10
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)		35,172,970.72		33,942,041.72		23,912,372.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.05%		11.54%		7.94%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:	1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		21,645.90		21,645.90		21,645.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		318,220,252.45		294,026,246.00		301,129,134.62
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)		318,220,252.45		294,026,246.00		301,129,134.62
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)		9,546,607.57		8,820,787.38		9,033,874.04
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)		9,546,607.57		8,820,787.38		9,033,874.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES