

CHULA VISTA ELEMENTARY SCHOOL DISTRICT

GOVERNING BOARD AGENDA ITEM

Prepared by: Business Services and Support

**ITEM TITLE:**

- (1) Approve Revisions to Fiscal Year 2021-22 Budget;
- (2) Approve First Interim Financial Report at October 31, 2021; and
- (3) Certify District's Financial Status for Fiscal Year 2021-22

    X     **Action**

                     **Information**

**BACKGROUND INFORMATION:**

On June 16, 2021, the District adopted its 2021-22 Budget based on the Governor's 2021-22 May Revise. On June 28, 2021, Governor Newsom signed the 2021-22 State Budget Bill (Senate Bill 129) that included the following major Education Budget change.

- Local Control Funding Formula (LCFF) - \$3.2 billion was approved to fund a 5.07 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 2.7% estimated 2021-22 COLA, which incorporates the 1% COLA increase applicable to LCFF.
- Special Education – The Budget 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.
- Average Daily Attendance (ADA) – Attendance was held harmless for the 2021-22 fiscal year, and for the declining enrollment district like Chula Vista Elementary School District, the 2021-22 funded attendance will be based on 2019-20 attendance.

On August 11, 2021, the Board of Education approved a Revised 2020-21 Budget Report that included the following major changes to the Adopted Budget.

- The Budget Act includes an increase in the concentration grant component of the Local Control Funding Formula (LCFF) from 50% to 65% of the adjusted base LCFF grant, per Education code section 422238.02.
- The Special Education Local Plan Area (SELPA) funding formula base rate for 2021-22 increased from \$634 per ADA to a base rate of \$715 per ADA.
- The School Employees Fund/State Unemployment Insurance 2021-22 employer contribution rate decreased from 1.23% to 0.50%.

The District's 2021-22 First Interim Budget is based on the 2021-22 State Budget Bill. Following are the major changes included in the First Interim Budget since the Revised Budget:

- Local Control Funding Formula (LCFF).
  - Average Daily Attendance (ADA) rate is projected at 91.82% for fiscal years 2022-23 and 2023-24 based on 2021-22 actual ADA rates. This is a decrease from the 95.83% ADA rate in 2020-21. The projected decrease in ADA rate decreases LCFF revenues in 2022-23 and 2023-24.
  - 2021-22 Unduplicated Pupil Percentage (UPP) estimated at 57.65%, a decrease from 58.42% in 2020-21 which decreases the three-year UPP rate average in 2021-22 to 58.51% and decreases LCFF revenues starting 2021-22.
- COVID-19 Federal and State relief funds are being recognized in accordance with Federal and State guidelines.
- Revenues and expenditure projections are updated and projected through the remainder of the 2021-22 fiscal year and on the 2022-23 and 2023-24 multi-year projections.

Attached is an analysis of the District's 2021-22 First Interim Budget Report. The First Interim Report is based on the financial data as of October 31, 2021, with projections through June 30, 2022. Additionally, the First Interim Budget includes multi-year financial projections through fiscal year 2023-24. Discussion in this section reflects the General Fund unrestricted and restricted funds. All other funds of the District, including the dependent charter schools financial data, are included in Attachments III and IV.

The District's 2021-22 ending General Fund balance at First Interim is projected to be \$69,043,742, an increase of \$22,735,231. The restricted General Fund increased by \$14,431,326 and the unrestricted General Fund increased by \$8,303,905. The restricted funds increase is primarily due to the recognition of the COVID-19 relief funds. The Unrestricted Reserve for Economic Uncertainties (REU) is projected to be \$53,477,416, providing a 15.91% REU, and represents a \$9,395,738 increase in the REU from the Revised Budget. The major reason for the REU increase was primarily due to an increase in the 2021-22

unrestricted general fund beginning balance, a decrease in expenditures, and a reduction in unrestricted contributions as noted in the sections below. The 2021-22 General Fund unrestricted beginning balance increased by \$3,657,987 due to the increase in the 2020-21 General Fund unrestricted ending balance.

Education Code (EC) Section 42127 requires the Board of Education to have a fiduciary obligation to the District to meet its financial obligations in the current fiscal year and two subsequent fiscal years. The District believes it will be able to meet its fiscal commitments for the current and subsequent two years and is filing a positive certification with the San Diego County Office of Education (SDCOE).

### General Fund Unrestricted Revenues

General Fund unrestricted revenue changes since the District's Revised Budget reflect a total decrease of <\$621,369>, as shown on Attachment I. Following are the major areas of change affecting revenues.

1. LCFF \$ <626,965>

The major cause of the decrease the Supplemental and Concentration Grant revenue decrease of <\$394,862> due to the reduction of Unduplicated EL, LI, and Foster Youth three-year average pupil count from 58.76% to 58.51% and decrease of <\$232,103> due to the 2020-21 projected audit adjustment.

2. Federal Revenues \$ 296,926

The projected increase in the Federal Impact Aid of \$646,926 accounts for the majority of the increase in this category which was partially offset by a transfer of <\$350,000> in Medical Administrative Activities (MAA) funds because the California Department of Education requires that MAA funds be reported as Local revenue effective in the 2021-22 fiscal year.

3. Other State Revenues \$ 322,145

An increase in the unrestricted lottery rate from \$150 to \$163 per ADA is the major reason for the increase.

4. Other Local Revenues \$ <613,475>

The majority of this change is due to a decrease of approximately <\$1,049,627> in Charter School Chargebacks and <\$245,800> in Interest revenue related to Tax Revenue Anticipation Note interest income that did not materialize. These decreases were partially offset by the transfer of \$350,000 in MAA funds from Federal to Local revenue and additional projected receipt of \$400,000 of MAA revenues in this fund.

## Restricted Revenues and Expenditures

Attachment II is a summary of restricted program funds that the District estimates it will receive in 2021-22 at the First Interim Report, as compared with the amount anticipated in the Revised Budget. There is an overall increase of \$24,088,489 in grants and entitlements from the Revised Budget to this report. The majority of the increase is due to the recognition of revenues from the Federal Expanded Learning Opportunities Grant and the State Expanded Learning Opportunities Program, Education Effectiveness and Special Education Learning Loss Recovery Funds. Carryover from the prior year(s) and year-end deferred revenue are also reflected as expenditures in 2021-22. Except for special education and routine maintenance restricted resources, other restricted program revenues and expenditures are budgeted as revenue and expenditure neutral, therefore having no impact on the District's ending balance. All amounts in the Designated Ending Balance that pertain to restricted program funds are also expended in this report. Following is a list of the largest increases and decreases in restricted funds.

### Federal

Expanded Learning Opportunities Grant	\$ 6,146,488
Elementary and Secondary School Emergency Relief (ESSER)	<4,055,087>
Title I Compensatory	995,259
American Institutes for Research for the Multi-tiered System of Supports for Reading	268,790
Title IV – Student Support and Academic Enrichment	141,127
American Rescue Plan – Homeless Children and Youth	108,485
All Other Federal	<43,958>
Total Federal	<u>\$ 3,561,104</u>

### State

Expanded Learning Opportunities Program	\$ 8,967,527
Educator Effectiveness Fund (EEF)	5,463,799
Special Education: Learning Loss Recovery	2,409,550
In-Person Instruction	546,705
Special Education: Alternative Dispute Resolution	424,345
Lottery (restricted)	397,737
Special Education: Mental Health Services	<14,541>
Total State	<u>\$18,195,122</u>

<u>Local</u>	
CA Dept of Health COVID-19 Schools Testing	\$ 1,010,000
Air Pollution Control District	693,218
After School Learning and Safe Neighborhoods	348,910
Be There San Diego	80,277
SUHSD – FRC support	55,107
Quality Preschool Initiative (QPI)	49,132
All Other Local	95,618
Total Local	<u>\$ 2,332,263</u>

TOTAL RESTRICTED PROGRAMS \$24,088,489

Changes to the unrestricted General Fund contribution, to restricted Special Education, and restricted Routine Maintenance are noted in the Unrestricted Other Financing Sources/Uses section on the following page.

Unrestricted Expenditures

General Fund unrestricted expenditure changes since the Revised Budget reflect a decrease of \$<4,287,720>. Following is a summary by the major object of expenditure of the most significant of these total changes.

1. Certificated Salaries \$ <4,259,365>

The major causes of the decrease in certificated salaries was mainly due to the decrease of <\$1,629,264> for the reduction of <16.0> full-time equivalent (FTE) for K-6 classroom teachers; <\$1,127,664> decrease due to the replacement of K-6 teacher at lower salary steps; <\$626,514> caused by partial year vacancies; <\$424,903> decrease in unfilled vacancies for District nurses and a savings of <\$109,083> for the reduction of <1.0> FTE for an associate principal position. The savings in unfilled nurse costs are offset by the increase in independent contractor agreement (ICA) cost for school nurses.

2. Classified Salaries \$ 603,465

The majority of the increase in classified salaries was mainly due to the \$486,959 increase in additional LCAP site funds prior year carryover projected to be spent in this category.

3. Employee Benefits \$<1,341,871>

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

4. Books and Supplies \$ <132,595>

The major reasons for the decrease is the <\$133,421> reallocation of LCAP site funds from this budget category account to the salaries costs.

5. Services and Other Operating Expenses \$ 1,162,629

The majority of the changes in this category are increases in independent contractor costs for 5.90 FTE nurses of \$587,286, and 3.50 FTE licensed vocational nurse of \$372,649. Additionally, this category was further increased by \$101,469 due to an increase in property and liability insurance premiums.

Unrestricted Other Financing Sources/Uses

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

1. Contributions \$ <979,567>

The \$979,567 decrease in contributions from the Unrestricted General Fund is due to a reduction in the contribution to the Restricted Special Education program from \$28,092,506 to \$27,112,939. Special Education program costs decreased primarily due to reductions in projected Student Attendant/Instructional Assistant positions needed, vacancies and replacement of certificated and classified vacancies at lower salary steps and partial year new hires.

Fund Balance

The 2021-22 total projected General Fund ending balance is estimated at \$69,043,742. The Reserve for Economic Uncertainties (REU) amount is projected at \$53,477,416, which provides a 15.91% reserve and meets the State's recommended minimum of 3%. The REU is embedded in the projected ending balance and is held in order for the District to meet its required minimum reserves over a three-year period; to offset future year deficits, potential negative impacts from local, State, or Federal economic uncertainties, declining ADA rate; increasing pension costs, Special Education costs, and to protect from declining enrollment in 2022-23 and 2023-24.

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

1. Revolving Cash Fund \$ 135,000  
Current maximum amount available in local banks for issuance of reimbursement checks or advances.
2. Stores \$ 700,000  
Estimated cash value of warehouse inventory at June 30, 2022.
3. School Gift/United Way Accounts \$ 300,000  
Designated for School Gift/United Way accounts that can only be spent by the school site.
4. Restricted Fund Balances \$14,431,326

Represents restricted grants that will be carried over to the 2022-23 school year to be spent in accordance with Federal, State, and local requirements. The Restricted Funds consist of \$8,967,527 for the Expanded Learning Opportunities Program, and \$5,463,799 for Educator Effectiveness Funds which are projected to be spent in 2022-23 through 2025-26.

#### Negotiations

Fiscal negotiations have not been completed with the Chula Vista Educators (CVE) and the Chula Vista Classified Employees Organization (CVCEO) for 2021-22.

The cost of 1 percent in salaries and statutory benefits for CVE is \$1,260,006 and for CVCEO is \$498,396. The cost of 1 percent for all employees is \$1,970,068. Charter schools negotiate employee salaries separate from the District's negotiations, and the cost of their salary increases is not included in any of these amounts.

#### Cash Position

The cash flow analyses (Attachment V) indicate a positive cash position during the remainder of fiscal year 2021-22 and for fiscal year 2022-23. For the subsequent fiscal years, appropriate steps will be taken to maintain a positive cash position.

#### Multiyear Projections

As required by Education Code 42127, the Board must certify that the District will have the necessary resources to meet its financial obligations for the current year as well as two subsequent years. Using 2021-22 as the base year, following are the major assumptions for revenues and expenditures utilized in this analysis:

1. Average Daily Attendance (ADA)
  - 2021-22 22,438 (using 2019-20 ADA)
  - 2022-23 20,228 (<2,210> Estimated ADA Decline)
  - 2023-24 20,228 (No change)

Although there is no change to the District's LCFF funded ADA for 2021-22 due to the 2021-22 ADA hold harmless allowance, the District projections for the 2022-23 and 2023-24 fiscal years will be reduced by approximately <2,210> ADA if the District ADA does not increase or if there is no additional hold harmless allowance in 2022-23.

2. State-funded COLAs are based on the California Department of Finance recommendation.
  - 2022-23 2.48%
  - 2023-24 3.11%
3. Estimated three-year average unduplicated EL, LI, and FY pupil counts for the LCFF Supplemental and Concentration Grants.
  - 2022-23 57.91%
  - 2023-24 57.65%
4. Class/step costs for certificated and classified employees are based on an average of 2.5% and 1.75% for respective employee groups. Savings for 15 teacher retirees are also included.
5. Routine restricted maintenance funded at 3% of expenditures.
6. California State Teachers' Retirement System employer rates and increased costs.
  - 2022-23 19.10% \$2,978,865
  - 2023-24 19.10% \$ 320,315
7. California Public Employees' Retirement System employer rates and increased costs.
  - 2022-23 26.10% \$1,535,284
  - 2023-24 27.10% \$ 575,425
8. Midyear salary adjustments are booked as savings when an employee retires. End-of-year retirements are factored as an adjustment to the following year's Adopted Budget. Savings depend on the experience and education of each retiree and each replacement new hire.



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

	<u>2022-23</u>	<u>2023-24</u>
1. ADA	20,228	20,228
2. Revenues/Sources	\$314,967,836	\$314,900,261
3. Expenditures/Uses	<u>341,758,367</u>	<u>334,292,976</u>
Net Increase/<Decrease>	\$<26,790,531>	\$<19,392,715>
4. Beginning Balance	<u>\$ 69,043,742</u>	<u>\$ 42,253,211</u>
5. Ending Balance	<u>\$ 42,253,211</u>	<u>\$ 22,860,496</u>
6. Less: Designations	5,231,370	3,863,940
7. Reserve for Economic Uncertainties	<u>\$ 37,021,841</u>	<u>\$ 18,996,556</u>
8. Reserve for Economic Uncertainties	10.83%	5.68%
3% Criteria and Standards		
Minimum Reserve	\$ 10,252,751	\$ 10,028,789

**ADDITIONAL DATA:**

Attached are various District and State reports with revised 2021-22 budgets as of October 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 at October 31, 2021

Attachment IV – Other Funds at First Interim

Attachment V – 2021-22 and 2022-23 Cash Flow Analyses

    Form CI – District Certification of Interim Report

    Form AI – Attendance Detail

    Form 01CSI – Criteria and Standards

    Form 01I – General Fund Summary

    Form 09I – Charter Schools Special Revenue Fund

    Form MYPI – Multiyear Projections

**FISCAL IMPACT/FUNDING SOURCE:**

See attached.

**STAFF RECOMMENDATION:**

Recommend approval and certification.

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

**Attachment I**

<u>Description</u>	2020-21 Unaudited Actuals <u>Budget</u>	2021-22 Adopted <u>Budget</u>	2021-22 Revised <u>Budget*</u>	2021-22 First Interim <u>Budget</u>
A. Revenues	\$324,370,027	\$322,414,422	\$325,754,604	\$349,221,724
B. Expenditures	<u>312,413,507</u>	<u>339,184,414</u>	<u>338,000,147</u>	<u>336,202,459</u>
C. Excess (Deficiency) of Revenues over Expenditures	11,956,520	(16,769,992)	(12,245,543)	13,019,265
D. Other Financing Sources/Uses	<u>40,338</u>	<u>151,815</u>	<u>151,815</u>	<u>151,815</u>
E. Net Increase (Decrease) in Fund Balance	11,996,858	(16,618,177)	(12,093,728)	13,171,080
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>43,875,804</u>	<u>58,402,239</u>	<u>58,402,239</u>	<u>55,872,662</u>
2. Net Ending Balance	<u><u>\$55,872,662</u></u>	<u><u>\$41,784,062</u></u>	<u><u>\$46,308,511</u></u>	<u><u>\$69,043,742</u></u>

\*Approved by the Board of Education August 11, 2021

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

Attachment I

<u>Description</u>	2020-21 Unaudited Actuals <u>Budget</u>	2021-22 Adopted <u>Budget</u>	2021-22 Revised <u>Budget*</u>	2021-22 First Interim <u>Budget</u>
A. Revenues	\$233,923,564	\$241,730,091	\$242,844,362	\$242,222,993
B. Expenditures	<u>190,284,419</u>	<u>202,104,108</u>	<u>201,180,142</u>	<u>196,892,422</u>
C. Excess (Deficiency) of Revenues over Expenditures	43,639,145	39,625,983	41,664,220	45,330,571
D. Other Financing Sources/Uses				
1. Proceeds for Capital Leases	40,338	151,815	151,815	151,815
2. Contributions to Special Education and Maintenance	<u>(38,941,443)</u>	<u>(39,838,718)</u>	<u>(37,352,506)</u>	<u>(36,372,939)</u>
	(38,901,105)	(39,686,903)	(37,200,691)	(36,221,124)
E. Net Increase (Decrease) in Fund Balance	<u>4,738,040</u>	<u>(60,920)</u>	<u>4,463,529</u>	<u>9,109,447</u>
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>40,764,929</u>	<u>41,844,982</u>	<u>41,844,982</u>	<u>45,502,969</u>
2. Net Ending Balance	<u>45,502,969</u>	<u>41,784,062</u>	<u>46,308,511</u>	<u>54,612,416</u>
a. Revolving Cash Fund	130,941	135,000	135,000	135,000
b. Stores	837,336	700,000	700,000	700,000
c. Reserve for Economic Uncertainties	41,067,634	40,649,062	44,081,678	53,477,416
d. Designated for Prepaid Items	35,261	0	0	0
e. Designated for LCAP/Site Funds	2,989,709	0	0	0
f. Designated for Concentration Grant	0	0	1,091,833	0
g. Designated for Donations/School Gifts	<u>442,088</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Fund Balance, Reserves	<u>\$45,502,969</u>	<u>\$41,784,062</u>	<u>\$46,308,511</u>	<u>\$54,612,416</u>
<b>District Reserve for Economic Uncertainties</b>	<b>13.15% = \$41,067,634</b>	<b>11.98% = \$40,649,062</b>	<b>13.04% = \$44,081,678</b>	<b>15.94% = \$53,477,416</b>
<b>Minimum 3% Reserve</b>	<b>3% = \$ 9,372,405</b>	<b>3% = \$10,175,532</b>	<b>3% = \$10,140,004</b>	<b>3% = \$10,086,074</b>

\*Approved by the Board of Education August 11, 2021

**General Fund  
Summary of Unrestricted Revenues**

Attachment I

	2020-21 Unaudited Actuals <u>Budget</u>	2021-22 Adopted <u>Budget</u>	2021-22 Revised <u>Budget*</u>	2021-22 First Interim <u>Budget</u>
<b><u>Student Factors</u></b>				
K-6 ADA (funded)	22,438	22,438	22,438	22,438
<b><u>Revenues</u></b>				
1. <u>LCFF Sources</u>	\$212,861,760	\$222,479,870	\$223,594,141	\$222,967,176
2. <u>Federal Revenues</u>				
a. Impact Aid (PL874)	\$1,141,002	\$625,000	\$625,000	\$1,271,926
b. U.S. Wildlife Reserve	15,717	8,000	8,000	8,000
c. Medi-Cal Administrative Activities/Other Federal	1,015,155	350,000	350,000	0 **
Total Federal Revenues	\$2,171,874	\$983,000	\$983,000	\$1,279,926
3. <u>Other State Revenues</u>				
a. Mandated Block Grant	\$721,516	\$706,955	\$706,955	\$735,193
b. Lottery-unrestricted	3,907,622	3,391,242	3,391,242	3,685,149
c. STAR/CELDT Testing	73,430	50,000	50,000	50,000
Total State Revenues	\$4,702,568	\$4,148,197	\$4,148,197	\$4,470,342
4. <u>Other Local Revenues</u>				
a. Charter School transfer of Special Education ADA	\$16,038	\$0	\$0	\$0
b. Sale of Equipment/Supplies/Other	32,188	30,000	30,000	30,000
c. Transportation Services Study Trips	5,912	200,000	200,000	200,000
d. Leases & Rentals	296,722	398,500	398,500	335,000
e. Interest	925,696	675,800	675,800	430,000
f. Nonresident Tuition	0	1,000	1,000	1,000
g. Interagency	11,558,733	12,054,830	12,054,830	11,000,473
h. Student Teaching	30,575	20,000	20,000	20,000
i. Other In-lieu Tax	6,726	6,544	6,544	6,726
j. All Other Local	1,093,377	432,350	432,350	432,350
k. Medical Administrative Activities/Other Federal	0	0	0	750,000
l. School Gifts/United Way	221,395	300,000	300,000	300,000
Total Local Revenues	\$14,187,362	\$14,119,024	\$14,119,024	\$13,505,549
Total Revenues	\$233,923,564	\$241,730,091	\$242,844,362	\$242,222,993

\*Approved by the Board of Education August 11, 2021

\*\*Moved to Local Revenues per California Department of Education Requirements

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

**Attachment I**

State Object Code	<u>Description</u>	2020-21 Unaudited <u>Actuals</u>	2021-22 Adopted <u>Budget</u>	2021-22 Revised <u>Budget*</u>	2021-22 First Interim <u>@ 10-31-21</u>
<u>Expenditures</u>					
1000	Certificated Salaries	\$105,526,307	\$107,099,260	\$107,099,260	\$102,839,895
2000	Classified Salaries	27,390,466	28,225,449	28,225,449	28,828,914
3000	Employee Benefits	43,050,045	48,993,738	48,060,890	46,719,019
4000	Books and Supplies	3,045,500	4,922,794	4,922,794	4,790,199
5000	Services & Other Operating Expenses	13,452,480	16,445,768	16,445,768	17,608,397
6000	Capital Outlay	187,650	172,134	172,134	186,233
7000	Other Outgo/Uses	<u>(2,368,023)</u>	<u>(3,755,035)</u>	<u>(3,746,153)</u>	<u>(4,080,235)</u>
	Total Expenditures	<u><u>\$190,284,425</u></u>	<u><u>\$202,104,108</u></u>	<u><u>\$201,180,142</u></u>	<u><u>\$196,892,422</u></u>

\* Approved by the Board of Education August 11, 2021

**Chula Vista Elementary School District  
Summary: General Fund Restricted Programs  
2021-22 First Interim Budget**

Attachment II

Program Resource #s	Program	2021-22 Adopted Rev Budget	2021-22 Adopted Exp Budget	2021-22 Beginning Fund Balance	2020-21 Carryover	2021-22 Est. Rev/Contr. at First Interim	2021-22 Est. Exp/Contr. at First Interim
<b>LCFF SOURCES</b>							
6500.000	Special Education	\$ 1,806,041	\$ 1,806,041			\$ 1,806,041	\$ 1,806,041
	<b>TOTAL LCFF SOURCES</b>	<b>\$ 1,806,041</b>	<b>\$ 1,806,041</b>	<b>\$ 0</b>		<b>\$ 1,806,041</b>	<b>\$ 1,806,041</b>
<b>FEDERAL</b>							
3010.000	Title I - Federal Compensatory Education	\$ 6,831,814	\$ 6,831,814		\$ 1,884,880	\$ 7,827,073	\$ 7,827,073
3210.000	Elementary and Secondary School Emergency Relief (ESSER)	0	0		130,259	130,259	130,259
3212.000	Elementary and Secondary School Emergency Relief (ESSER II)	16,503,388	16,503,388		15,846,509	8,153,998	8,153,998
3213.000	Elementary and Secondary School Emergency Relief (ESSER III)				35,645,702	4,164,044	4,164,044
3214.000	Elementary and Secondary School Emergency Relief (ESSER III, LL)				8,911,425	0	0
3215.000	Governor's Emergency Education Relief (GEER)	0	0		23,554	23,554	23,554
3216.000	ELO: ESSER II	0	0			2,186,416	2,186,416
3217.000	ELO: GEER II	0	0			80,645	80,645
3218.000	ELO: ESSER III Emergency Needs	0	0			1,424,237	1,424,237
3219.000	ELO: ESSER III Learning Loss	0	0			2,455,190	2,455,190
3310.000	SPED, Local Assistance	5,012,785	5,012,785			5,012,785	5,012,785
3310.000	SPED, Preschool Grant	830,572	830,572			801,175	801,175
3311.000	SPED, Local Assistance, Private School ISPs	24,443	24,443		2,190	24,845	24,845
3315.000	Federal Preschool Grant	268,569	268,569			264,612	264,612
3327.000	Federal IDEA Mental Health Local Entitlement	341,566	341,566			331,490	331,490
3345.000	Federal Preschool Staff Development	3,093	3,093		2,333	5,426	5,426
4035.000	Title II - Teacher Quality	1,196,101	1,196,101		364,034	1,117,696	1,117,696
4127.000	Title IV - Student Support and Academic Enrichment	629,856	629,856		332,734	770,983	770,983
4203.000	Title III - Ed of LEP (EIEP/Bilingual Programs)	820,594	820,594		112,347	863,136	863,136
5634.000	American Rescue Plan - Homeless Children and Youth II					108,485	108,485
5640.000	Medi-Cal Billing		290,023	-		0	0
5640.193	Medi-Cal Target Case Management - Fam Res Ctr		4,090	-		0	0
5810.388	Mathematics/Reading AB 466 (One Time)	3,903	3,903		3,903	3,903	3,903
5810.374	DoDEA MCASP	258,750	258,750		81,936	267,796	267,796
9010.480	EL Improvement Collaborative	4,897	4,897		4,897	4,897	4,897
9010.978	American Institute for Research MTSS-R	0	0		15,700	268,790	268,790
	<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$ 32,730,331</b>	<b>\$ 33,024,444</b>	<b>\$ -</b>	<b>\$ 63,362,403</b>	<b>\$ 36,291,435</b>	<b>\$ 36,291,435</b>
<b>STATE</b>							
2600.000	Expanded Learning Opportunities Program					8,967,527	0
7311.000	Classified Sch. Employee Professional Development	\$ 0	148,571	148,571		\$ 0	148,571
7388.000	COVID-19 LEA Response Fund		369,420	22,379		0	22,379
7422.000	In-Person Instruction	5,950,128	5,950,128		6,496,833	6,496,833	6,496,833
7425.000	Expanded Learning Opportunities	0	13,307,419	6,806,832		0	6,806,832
7426.000	Expanded Learning Opportunities: Paraprofessional Staff	0	1,469,269	1,476,599		0	1,476,599
6300.000	Lottery/Restricted	1,071,801	2,040,265	1,545,677		1,469,538	3,015,215
6266.000	Educator Effectiveness					5,463,799	0
6536.000	SPED: Alternative Dispute Resolution					424,345	424,345
6537.000	SPED: Learning Loss Recovery					2,409,550	2,409,550
6546.000	Special Ed: Mental Health Related Services (formerly res. 6512)	1,831,964	1,831,964			1,817,423	1,817,423
7690.000	STRS On-Behalf Pension Contribution	14,061,134	14,061,134			14,061,134	14,061,134
	<b>TOTAL STATE PROGRAMS</b>	<b>\$ 22,915,027</b>	<b>\$ 39,178,170</b>	<b>10,000,058</b>	<b>\$ 6,496,833</b>	<b>\$ 41,110,149</b>	<b>\$ 36,678,881</b>
<b>LOCAL</b>							
6500.000	Special Education	\$ 21,087,190	\$ 21,087,190			\$ 21,087,190	\$ 21,087,190
6500.154	Special Education - Low Incidence	428,537	428,537			428,537	428,537
9065.000	After School Learning & Safe Neighborhoods	3,365,041	3,365,041		348,909	3,713,951	3,713,951
9010.264	California Children Services	215	215		215	215	215
9010.314/315	CTC Paraprof Teacher Training Repayment Acct	9,093	9,093		9,093	9,093	9,093
9010.320	Even Start/Schools Support	1,485	1,485		1,485	1,485	1,485
9010.321	Even Start/Schools Support/Coaching Project	1,447	1,447		1,447	1,447	1,447
9010.323	Microsoft CA Government Entities Settlement	361	361		361	361	361
9010.350	CA Family Resource Assn.	0	0		2,895	10,925	10,925
9010.351	FRC Kaiser Hospital Foundation	0	0			0	0
9010.352	Be There San Diego	0	0		44,794	80,277	80,277
9010.353	Children's Partnership	0	0			0	0
9010.354	University of Miami / FRC	0	0			3,378	3,378
9010.355	FRC Census 2020 - City of CV	0	0			0	0
9010.356	FRC Census 2020 - United Way	0	0		244	244	244
9010.357	FRC NALEO	0	0			0	0

**Chula Vista Elementary School District  
Summary: General Fund Restricted Programs  
2021-22 First Interim Budget**

Attachment II

Program Resource #s	Program	2021-22 Adopted Rev Budget	2021-22 Adopted Exp Budget	2021-22 Beginning Fund Balance	2020-21 Carryover	2021-22 Est. Rev/Contr. at First Interim	2021-22 Est. Exp/Contr. at First Interim
9010.360	San Diego Foundation - Vonnie McMillin Fndtn	23,491	23,491		18,349	22,467	22,467
9010.368	Inter-Generational Games - Olympic Training Center	1,830	1,830		1,830		1,830
9010.375	San Diego Unified Port District	13,760	13,760			13,760	13,760
9010.379	Sweetwater Authority	1,532	1,532		1,532	1,532	1,532
9010.384	Girard Foundation Grant	13,407	13,407		13,407	13,407	13,407
9010.564	Medi-Cal Billing (Formerly 5640-000)			362,414		0	362,414
9010.565	Medi-Cal Target Case Mgmt - Fam Res Ctr (Formerly 5640-193)			7,221		0	7,221
9010.802	San Diego Foundation Teacher's Fund - Various Sites	11,160	11,160		11,160	11,160	11,160
9010.803	Wells Fargo Donation - District	1,189	1,189		1,189	1,189	1,189
9010.806	CV Comm Collaborative Community Project	29,410	29,410		35,491	36,991	36,991
9010.807	Midway Magic	1,790	1,790		1,790	1,790	1,790
9010.817	OASIS Tutoring Program	3,733	3,733		3,733	3,733	3,733
9010.822	Speech Contest B of A	1,050	1,050		1,475	1,475	1,475
9010.829	San Diego County Intergntnl Prgm - Otay/Early Int.	1,221	1,221		1,221	1,221	1,221
9010.830	General Mills Foundation	34	34		34	34	34
9010.833	Ball Foundation - District	15,952	15,952		15,952	15,952	15,952
9010.834	Day of the Child / FRC	0	0		5,549	5,549	5,549
9010.845	National Foundation For Autism Research	2,694	2,694		2,735	2,735	2,735
9010.848	EISS Implementation Grant	107	107		107	107	107
9010.849	CDBG/City of CV - Child Advocate - Fam Res Ctrs	0	0			0	0
9010.851	South Bay Community Services - SBSCS/FRC	0	0		847	4,347	4,347
9010.853	EastLake Educational Foundation	11,194	11,194		11,686	41,686	41,686
9010.861	Professional Development Institutes (PDI)	914	914		914	914	914
9010.863	CV Comm Collaborative/Fam Res Ctrs (CVCC/FRC)	34,543	34,543		27,422	27,422	27,422
9010.866	SD Association of Government/FRC	0	0			15,000	15,000
9010.868	SUHSD - Support	0	0			55,107	55,107
9010.871	Poison Control/FRC	5,836	5,836		6,649	9,044	9,044
9010.872	Chargers Champion - Hilltop Drive School	374	374		374	374	374
9010.884	SUHSD - Healthy Eating Active Comm (HEAC)	686	686		686	686	686
9010.890	Wells Fargo Foundation	729	729		729	729	729
9010.895	Even Start/Toyota Family Literacy Prgm	61	61		61	61	61
9010.896/897	Microsoft Technology Voucher	0	0		27,836	27,836	27,836
9010.901	District Intramural Sports	6,209	6,209		6,216	6,216	6,216
9010.912	Quality Preschool Initiative (QPI)	226,262	226,262			275,394	275,394
9010.914	HHSA/CPW Healthy Schools Grant	21	21		21	21	21
9010.923	Center for Civic Engagement	127	127		127	127	127
9010.933	Kaiser Foundation Hospitals	5,266	5,266		5,266	5,266	5,266
9010.945	Project Cal-Well	64,479	64,479		63,713	63,713	63,713
9010.947	HomeTown Grant	476	476		476	476	476
9010.948	UCSD - CREATE	23,339	23,339		0	0	0
9010.952	Air Pollution Control District	0	0			693,218	693,218
9010.954	Living Coast Discovery Center	39	39		39	39	39
9010.956	TedX Chula Vista	2,023	2,023		2,024	2,024	2,024
9010.960	Kaiser Foundation - Otay	871	871		927	927	927
9010.961	CA Coast Credit Union	0	0		156	156	156
9010.964	Sanford Harmony	58,736	58,736		52,992	52,992	52,992
9010.966	Special Olympics	929	929		929	929	929
9010.974	SDCOE Health Ed Framework	0	0		115	115	115
9010.976	COVID-19 Community Response	0	0		654	654	654
9010.977	Silicon Valley Mathematics Initiative	0	0		1	1	1
9010.979	MCAP	0	0		4,597	16,597	16,597
9010.980	Social Emotional Learning CoP	0	0			7,000	7,000
9010.981	CDPH COVID-19 Schools Testing	0	0			1,010,000	1,010,000
	<b>TOTAL LOCAL PROGRAMS</b>	<b>\$ 25,458,843</b>	<b>\$ 25,458,843</b>	<b>\$ 369,635</b>	<b>\$ 740,454</b>	<b>\$ 27,791,106</b>	<b>\$ 28,160,741</b>
	<b>OTHER FINANCING SOURCES/USES</b>						
6500.000	Special Education	\$ 28,092,506	\$ 28,092,506			\$ 27,112,939	\$ 27,112,939
8150.000	Restricted Maintenance Account	9,260,000	9,260,000			9,260,000	9,260,000
	<b>TOTAL OTHER FINANCING SOURCES/USE</b>	<b>\$ 37,352,506</b>	<b>\$ 37,352,506</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 36,372,939</b>	<b>\$ 36,372,939</b>
	<b>GRAND TOTAL CATEGORICAL PROGRAMS</b>	<b>\$ 120,262,748</b>	<b>\$ 136,820,004</b>	<b>10,369,693</b>	<b>\$ 70,599,689</b>	<b>\$ 143,371,670</b>	<b>\$ 139,310,037</b>



**OTHER FUNDS NARRATIVE  
2021-22 FIRST INTERIM BUDGET**

This narrative describes significant changes that have occurred in Other Funds between the 2021-22 Adopted Budget and the 2021-22 First 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 Adopted Budget.

Bond Building Fund (Measure VV) - Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to decrease by <\$4.4> million due to costs related to the Transportation Center project expected to be completed during the 2022-23 school year.

Bond Building Fund (Measure M) – Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to decrease by <\$5.4> million due to costs related to construction projects that are expected to be completed during the 2022-23 school year.

Developers' Fees-Capital Improvement Fund – Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to increase by \$439,893 due to costs related to construction projects that are expected to be completed during the 2021-22 school year.

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

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

Cafeteria Fund – Revenue projections are expected to increase by \$3,577,000 from the Adopted Budget due to increased Federal and State meal reimbursement rates as part of the ongoing COVID-19 meal distribution program. Expenditure projections are expected to increase by \$2,157,571 primarily due to an increase in food costs attributed to meat shortages and the expiration of State purchasing discounts used for produce.

Child Development Fund – Revenue and expenditure projections are expected to decrease by <\$122,855> from the Adopted Budget in salaries and benefits mainly due to unfilled vacancies as a result of lower preschool enrollment for school year 2021-22.

## Attachment III

Charter Schools Fund (Arroyo Vista, Chula Vista Learning Community [CVLCC], Discovery, Mae L. Feaster, and Robert L. Mueller) – Total revenues projections are expected to increase from the Revised Budget by \$1,301,969 primarily due to recognition of Federal and State COVID-19 relief funds of \$2,841,254, which were partially offset by a decrease in LCFF revenue of <\$1,656,258> resulting from a decrease in Charter Average Daily Attendance (ADA). Total expenditures projections are expected to decrease from the Revised Budget by <\$1,248,857> primarily due to a decrease in supplies and materials of <\$3,364,540>. This increase was partially offset by an increase in personnel costs of \$1,058,544 and an increase in sites, building, and equipment costs of \$932,203.

Student Activity Special Revenue Fund - Revenue and expenditure projections are not expected to materially change from the Adopted Budget.

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

Community Facilities District Capital Projects Fund – Revenue projections are not expected to materially change from the Adopted Budget. Expenditure projections are expected to increase by \$11.9 million mainly due to budgeted costs associated with Fahari L. Jeffers Elementary that were projected to occur in 2020-21 but are now projected for 2021-22.

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

**Building Fund (21-09)**

**Attachment IV**

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

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$0	\$0	\$0
Revenue			
Transfer from CVLCC for High School Lease Payment	\$447,000	\$446,250	\$446,250
Transfer from Feaster for Middle School Lease Payment	142,912	143,787	143,787
Total Revenue	<u>\$589,912</u>	<u>\$590,037</u>	<u>\$590,037</u>
Total Beginning Balance & Revenue	<u>\$589,912</u>	<u>\$590,037</u>	<u>\$590,037</u>
Expenditures			
Lease Payments-CVLCC High School	\$447,000	\$446,250	\$446,250
Lease Payments-Feaster Middle School	142,912	143,787	143,787
Total Expenditures & Other Outgo	<u>\$589,912</u>	<u>\$590,037</u>	<u>\$590,037</u>
Total Ending Balance, June 30	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

**Attachment IV**

In November 2018, local voters approved Measure VV, a \$150 million general obligation bond to provide funds to renovate and modernize facilities and improve technology at the District's oldest schools. Education Code Section 15146 requires the District to establish a restricted bond building fund for the purposes of receiving, holding, investing, and disbursing funds for construction projects. In August 2019, the District issued a Bond Anticipation Note (BAN) for \$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 modernization. The funds will also be used for other District modernization projects such as heating ventilation and airconditioning and roofing replacement at various sites.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$40,174,986	\$13,020,392	\$20,485,915
Revenue			
Interest	\$399,019	\$100,000	\$100,000
Net Inc/(Dec) in Fair Market Value of Inves	91,472	0	0
Total Revenue	\$490,491	\$100,000	\$100,000
Total Beginning Balance & Revenue	\$40,665,477	\$13,120,392	\$20,585,915
Expenditures			
Supplies	\$866,422	\$476,500	\$0
Services & Other Expenses	81,228	0	47,043
Sites, Buildings & Equipment	19,231,912	12,643,892	8,672,593
Total Expenditures & Other Outgo	\$20,179,562	\$13,120,392	\$8,719,636
Total Ending Balance, June 30	\$20,485,915	\$0	\$11,866,279

**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 which is expected to be completed by June 2022 and other District modernization projects.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$0	\$45,039,640	\$46,267,878
Revenue			
G.O. Bond Series A proceeds	\$50,000,000	\$0	\$0
G.O. Bond Series A premium	360,581	0	0
Interest	388,589	300,000	300,000
Proceeds from Capital Lease	194,412	0	0
Total Revenue	<u>\$50,943,582</u>	<u>\$300,000</u>	<u>\$300,000</u>
 Total Beginning Balance & Revenue	 <u>\$50,943,582</u>	 <u>\$45,339,640</u>	 <u>\$46,567,878</u>
Expenditures			
Services & Other Expenses	\$712,418	\$0	\$240,028
Sites, Buildings & Equipment	3,963,286	42,025,890	36,415,124
Total Expenditures & Other Outgo	<u>\$4,675,704</u>	<u>\$42,025,890</u>	<u>\$36,655,152</u>
 Total Ending Balance, June 30	 <u><u>\$46,267,878</u></u>	 <u><u>\$3,313,750</u></u>	 <u><u>\$9,912,726</u></u>

**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 which is scheduled to be completed in January 2022.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$7,889,895	\$8,268,934	\$9,314,994
Revenue			
CEC Electric Bus Grant - Charging Station	\$357,623	\$0	\$56,378
Developer Fees	591,316	350,000	350,000
Interest	89,244	100,000	100,000
Net Inc/(Dec) in Fair Market Value of Investments	36,005	0	0
Redevelopment Funds	1,309,317	1,100,000	1,100,000
<b>Total Revenue</b>	<b>\$2,383,505</b>	<b>\$1,550,000</b>	<b>\$1,606,378</b>
<b>Total Beginning Balance &amp; Revenue</b>	<b>\$10,273,400</b>	<b>\$9,818,934</b>	<b>\$10,921,372</b>
Expenditures			
Supplies & Materials	\$81,871	\$0	\$9,539
Services & Other Expenses	117,851	57,000	287,735
Sites, Buildings & Equipment	758,684	387,592	587,211
<b>Total Expenditures</b>	<b>\$958,406</b>	<b>\$444,592</b>	<b>\$884,485</b>
<b>Ending Balance</b>	<b>\$9,314,994</b>	<b>\$9,374,342</b>	<b>\$10,036,887</b>
Designated for Redevelopment	\$4,885,169	\$4,618,405	\$5,265,735
Designated for School Mitigation	4,429,825	4,755,937	4,771,152
<b>Total Ending Balance, June 30</b>	<b>\$9,314,994</b>	<b>\$9,374,342</b>	<b>\$10,036,887</b>

**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 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.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$0	\$0	\$6,105
Revenue			
State - School Facility Program	\$19,958,160	\$0	\$0
Net Inc/(Dec) in Fair Market Value of Investments	6,105	0	0
Total Revenue	\$19,964,265	\$0	\$0
Total Beginning Balance & Revenue	\$19,964,265	\$0	\$6,105
Expenditures			
Transfer To CFD Fund (49-00)	\$19,958,160	\$0	\$0
Total Expenditures	\$19,958,160	\$0	\$0
Total Ending Balance, June 30	\$6,105	\$0	\$6,105

**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. In 2013-14, the District transferred \$220,000 to purchase three mid-size buses in 2013-14. The District transferred \$400,000 during SY 2014-15, 2015-16, 2016-17 and 2017-18 to purchase buses. No transfer was made during 2018-19 through 2019-20. 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 was used for the purchase of ten (10) 60-passenger wheelchair capable electric buses. All 10 electric buses have been received by the District.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$357,282	\$227,062	\$228,237
Revenue			
CEC Electric Bus Grant Project	\$3,296,270	\$0	\$0
Net Inc/(Dec) in Fair Market Value of In	947	0	0
Local Revenue - Interest	4,229	2,000	2,000
Total Revenue	\$3,301,446	\$2,000	\$2,000
Total Beginning Balance & Revenue	\$3,658,728	\$229,062	\$230,237
Expenditures			
Supplies	\$0	\$125,000	\$125,000
Services & Other Operating Expenses	2,700	0	0
Sites, Buildings & Equipment	3,427,791	0	0
Total Expenditures	\$3,430,491	\$125,000	\$125,000
Total Ending Balance, June 30	\$228,237	\$104,062	\$105,237



**Cafeteria Account (13-00)**

**Attachment IV**

The District expects to serve over 4 million breakfasts and lunches in 2021-22. Due to the ongoing COVID pandemic, all meals will be offered free of charge for the entirety of the 2021-22 school year through federal and state reimbursements.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 1st Interim @ 10/31/21
Beginning Balance, July 1	<u>\$2,315,921</u>	<u>\$7,805,491</u>	<u>\$7,144,152</u>
Revenue			
Federal	\$14,402,340	\$12,500,000	\$16,000,000
State	1,260,617	975,000	1,100,000
Local	<u>29,289</u>	<u>50,000</u>	<u>2,000</u>
Total Revenue	<u>\$15,692,246</u>	<u>\$13,525,000</u>	<u>\$17,102,000</u>
Total Beginning Balance & Revenue	<u>\$18,008,167</u>	<u>\$21,330,491</u>	<u>\$24,246,152</u>
Expenditures			
Classified Salaries	\$4,319,658	\$4,413,796	\$4,537,681
Employee Benefits	1,643,921	1,849,977	1,716,435
Supplies & Materials	3,992,767	4,961,300	7,170,450
Services & Other Expenses	88,074	178,024	128,199
Capital Outlay	603,696	180,000	180,000
Other Outgo	<u>215,899</u>	<u>281,078</u>	<u>288,981</u>
Total Expenditures	<u>\$10,864,015</u>	<u>\$11,864,175</u>	<u>\$14,021,746</u>
Ending Balance	<u><u>\$7,144,152</u></u>	<u><u>\$9,466,316</u></u>	<u><u>\$10,224,406</u></u>
Stores	\$190,299	\$150,000	\$150,000
Restricted	<u>6,953,853</u>	<u>9,316,316</u>	<u>10,074,406</u>
Total Ending Balance, June 30	<u><u>\$7,144,152</u></u>	<u><u>\$9,466,316</u></u>	<u><u>\$10,224,406</u></u>

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

**ATTACHMENT IV**

The Child Development program includes the State Preschool classrooms located at Allen, Cook, Finney, Harborside, Juarez-Lincoln, Kellogg, Lauderbach, Loma Verde, Mueller Charter, Olympic View, Otay, Rice, Rogers, Rohr, Valle Lindo, and Vista Square. Olympic View and Vista Square has two classrooms and the other sites have single classrooms. The sites run both a morning and afternoon session. In FY 2021-22, there will be 36 state preschool sessions with slots available for 820 students, ages 3-5. AB 131 specifies that for SY 2021-22, CSPP contractors will be reimbursed based on the lesser of 100 percent of the contract's maximum reimbursement amount (MRA) or net reimbursable program costs and revenue earned will not be based on attendance similar to the previous year.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$769,892	\$1,116,077	\$1,122,792
Revenue			
Federal	\$346,185	\$0	\$0
State	4,501,920	4,930,409	4,807,554
Local	17,806	15,000	15,000
Contribution	6,715	0	0
Total Revenue	\$4,872,626	\$4,945,409	\$4,822,554
Total Beginning Balance & Revenue	\$5,642,518	\$6,061,486	\$5,945,346
Expenditures			
Certificated Salaries	\$2,124,867	\$2,256,721	\$2,143,569
Classified Salaries	854,917	929,438	917,095
Employee Benefits	1,176,624	1,328,497	1,283,067
Supplies & Materials	225,034	566,185	566,185
Services & Other Expenses	23,334	105,077	105,077
Other Outgo	114,950	105,676	153,746
Total Expenditures	\$4,519,726	\$5,291,594	\$5,168,739
Total Ending Balance, June 30	\$1,122,792	\$769,892	\$776,607

CHARTER SCHOOLS FUND (09-00)

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. 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 and The Learning Choice Academy-Chula Vista are non-profit public benefit corporations and are not included in the Charter Schools Fund.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10-31-21
BEGINNING BALANCE, JULY 1	<u>\$20,440,493</u>	<u>\$24,692,346</u>	<u>24,026,903</u>
<b>REVENUE</b>			
Federal	6,226,184	6,603,466	8,687,134
State: LCFF	57,999,734	61,145,146	59,488,888
Lottery	1,439,894	1,238,002	1,384,351
Other State	7,825,364	7,260,792	8,018,378
Local: Other Local	<u>497,180</u>	<u>531,489</u>	<u>502,112</u>
Total Revenue	<u>73,988,356</u>	<u>76,778,895</u>	<u>78,080,863</u>
Total Beginning Balance & Revenue	<u>\$94,428,849</u>	<u>\$101,471,241</u>	<u>\$102,107,766</u>
<b>EXPENDITURES</b>			
Certificated Salaries	27,792,324	30,456,784	31,434,897
Classified Salaries	5,461,559	6,359,785	6,529,462
Employee Benefits	13,387,741	15,731,039	15,641,794
Supplies & Materials	5,505,557	9,833,749	6,469,207
Services & Other Operating Expenses	16,673,367	18,084,626	18,209,563
Sites, Buildings & Equipment	910,037	60,606	992,809
Other Outgo - Transfer to Fund 21-09 for Debt Service	671,364	590,038	590,038
Total Expenditures	<u>\$70,401,947</u>	<u>\$81,116,627</u>	<u>\$79,867,770</u>
<b>ENDING BALANCE, JUNE 30</b>			
Designated for Revolving Cash Fund	10,000	10,000	10,000
Restricted Designated Minimum Reserve	3,526,667	4,055,695	3,972,868
Designated for Restricted Funds	-	-	3,875,126
Undesignated Reserve	<u>20,490,236</u>	<u>16,288,919</u>	<u>14,382,002</u>
Total Ending Balance	<u>24,026,903</u>	<u>20,354,614</u>	<u>\$22,239,996</u>

**Student Activity Special Revenue Fund (08-00)**

**Attachment IV**

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84 (GASB 84), Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities for all state and local government. GASB 84 identifies that Associated Student Body (ASB) activities as non-fiduciary and should be reported in the District's governmental fund beginning in SY 2020-21. The Student Activity Special Revenue Fund accounts for the transactions associated with student fundraising activities and the expending of those funds to promote the general welfare, morale, and educational experiences of the student body. The Student Activity funds were previously accounted for is a special trust fund.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	<u>\$828,539</u>	<u>\$708,539</u>	<u>\$736,557</u>
Revenue			
Other Local	<u>\$53,318</u>	<u>\$1,600,000</u>	<u>\$1,600,000</u>
Total Revenue	<u>\$53,318</u>	<u>\$1,600,000</u>	<u>\$1,600,000</u>
Total Beginning Balance & Revenue	<u>\$881,857</u>	<u>\$2,308,539</u>	<u>\$2,336,557</u>
Expenditures			
Supplies	\$69,321	\$923,416	\$923,416
Services & Other Expenses Energy Assessment	<u>75,979</u>	<u>1,269,696</u>	<u>1,269,696</u>
Total Expenditures & Other Outgo	<u>\$145,300</u>	<u>\$2,193,112</u>	<u>\$2,193,112</u>
Total Ending Balance, June 30	<u><u>\$736,557</u></u>	<u><u>\$115,427</u></u>	<u><u>\$143,445</u></u>

**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 and 2021-22, the rate is \$1.00 per \$100.

	2020-21 Unaudited Actuals @ Year End	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$14,875,363	\$14,935,363	\$14,818,107
Revenue			
Local Revenue	\$2,241,775	\$2,200,000	\$2,200,000
Local Revenue - Interest	169,612	170,000	170,000
Net Inc/(Dec) in Fair Market Value of Investments	61,255	0	0
Total Revenue	\$2,472,642	\$2,370,000	\$2,370,000
Total Beginning Balance & Revenue	\$17,348,005	\$17,305,363	\$17,188,107
Expenditures			
Services & Other Operating Expenses	\$2,529,898	\$3,152,000	\$3,152,000
Total Expenditures	\$2,529,898	\$3,152,000	\$3,152,000
Ending Balance	\$14,818,107	\$14,153,363	\$14,036,107
Reserve for Medical & Compensation Contingencies and Retiree Benefits	14,818,107	14,153,363	14,036,107
Total Ending Balance, June 30	\$14,818,107	\$14,153,363	\$14,036,107

**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 Fahari Jeffers Elementary which is currently in construction and scheduled to open in July 2022.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	<u>\$75,554,682</u>	<u>\$81,893,350</u>	<u>\$97,349,128</u>
Revenue			
Special Tax Collections	\$20,249,099	\$19,900,000	\$19,900,000
Delinquent Collections	236,424	190,000	190,000
EastLake Developer Fees	0	5,000	5,000
Special Tax Prepayments	2,373,806	0	0
Net Inc/(Dec) in Fair Market Value of Investment	314,521	0	0
Interest	724,463	600,000	600,000
Transfer In from School Facilities Fund	<u>19,958,160</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>\$43,856,473</u>	<u>\$20,695,000</u>	<u>\$20,695,000</u>
Total Beginning Balance & Revenue	<u>\$119,411,155</u>	<u>\$102,588,350</u>	<u>\$118,044,128</u>
Expenditures			
Supplies & Materials	\$9,138	\$750,000	\$750,000
Services & Other Expenses	249,455	205,597	309,159
Sites, Buildings & Equipment Other	7,514,554	37,695,905	49,496,552
Transfers to CFD Debt Service Fund (52-00)	<u>14,288,880</u>	<u>14,676,896</u>	<u>14,676,896</u>
Total Expenditures	<u>\$22,062,027</u>	<u>\$53,328,398</u>	<u>\$65,232,607</u>
Ending Balance	<u>\$97,349,128</u>	<u>\$49,259,952</u>	<u>\$52,811,521</u>
Designated for Fahari Jeffers	\$44,543,290	\$2,212,888	\$5,063,117
Designated for CFD Debt Service Payments and School Construction	<u>52,805,838</u>	<u>47,047,064</u>	<u>47,748,404</u>
Total Ending Balance, June 30	<u>\$97,349,128</u>	<u>\$49,259,952</u>	<u>\$52,811,521</u>
Outstanding COP Obligations, July 1	\$147,525,000	\$138,715,000	\$138,715,000
Annual Principal Retired	(8,810,000)	(9,645,000)	(9,645,000)
Annual Principal Added	25,000,000	0	0
Outstanding Obligations, June 30	<u>\$163,715,000</u>	<u>\$129,070,000</u>	<u>\$129,070,000</u>

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

**Attachment IV**

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

	2020-21 Unaudited Actuals @ Year End	2021-22 Adopted Budget	2021-22 First Interim @ 10/31/21
Beginning Balance, July 1	\$0	\$0	\$0
Revenue			
Transfers from CFD Capital Projects Fund (49-00) for Debt Service	\$14,288,880	\$14,676,896	\$14,676,896
Total Revenue	\$14,288,880	\$14,676,896	\$14,676,896
Total Beginning Balance & Revenue	\$14,288,880	\$14,676,896	\$14,676,896
Expenditures			
COPs/Bond Principal Payment	\$8,810,000	\$9,645,000	\$9,645,000
COPs/Bond Interest Expense	5,478,880	5,031,896	5,031,896
Total Expenditures	\$14,288,880	\$14,676,896	\$14,676,896
Total Ending Balance, June 30	\$0	\$0	\$0

2021-22 Cash Flow  
General Fund + Categorical Programs

	Jul-21 (Actual)	Aug-21 (Actual)	Sept-21 (Actuals)	Oct-21 (Actual)	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	\$ 40,264,377	\$ 25,239,070	\$ 22,428,260	\$ 19,394,897	\$ 12,617,222	\$ 14,925,540	\$ 34,185,150	\$ 51,065,109	\$ 43,135,075	\$ 39,337,527	\$ 51,679,602	\$ 50,279,402	\$ 40,264,377
LCFF - State Aid Apportionment	5,554,527	5,554,527	9,998,149	9,998,148	9,998,149	9,998,149	9,998,149	9,670,496	9,670,496	9,670,496	9,670,496	9,670,495	109,452,277
Property Taxes	474,704	1,200,368	899,734	1,136,325	6,213,180	33,736,633	16,583,578	4,243,789	3,571,267	24,689,394	14,380,766	7,791,899	114,921,637
EPA Tax Initiative	-	-	6,227,088	-	-	6,227,088	-	-	4,565,496	-	-	4,565,496	21,585,168
RDA Residual Balance & CRD	-	-	-	-	-	-	1,469,310	-	-	-	-	3,428,389	4,897,699
Charter in-Lieu Taxes	-	(1,660,173)	(3,320,347)	(2,213,564)	(2,213,138)	(2,213,138)	(2,213,138)	(3,872,531)	(1,936,265)	(1,936,265)	(1,936,265)	(1,936,265)	(25,727,962)
Special Education Prop Tax Xfer	-	-	-	-	-	-	-	994,329	-	-	-	-	994,329
Special Education	-	-	2,643	-	-	-	-	-	-	-	-	-	2,643
Federal Impact Aid	-	-	871,926	-	-	-	-	422,021	-	-	23,087	(45,108)	1,271,926
Title I	-	-	-	-	-	-	2,429,263	-	-	1,485,548	-	-	3,914,811
Title II	-	-	-	130,283	-	-	154,327	-	-	188,416	-	-	473,026
Title III	-	-	-	187,697	-	-	400,465	-	-	162,627	-	-	750,789
Title IV	-	-	-	-	-	-	-	-	-	-	-	109,562	109,562
ESSER I	-	-	186,773	-	-	-	-	-	-	-	-	-	186,773
ESSER II	-	-	3,155,947	-	-	-	2,072,565	-	-	750,439	-	-	5,978,951
ESSER III	-	3,298,162	-	-	-	-	65,535	-	-	234,465	-	-	3,598,162
Expanded Learning Opportunity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal	-	-	-	4,769	-	-	-	-	-	-	-	8,000	12,769
Lottery	-	-	-	-	-	-	1,165,824	-	1,148,491	-	-	1,559,595	3,873,910
Mandated Block Grant	-	-	-	-	-	735,193	-	-	-	-	-	-	735,193
In-Person Instruction Grant	-	-	-	-	-	-	4,266,755	-	-	-	-	-	4,266,755
Expanded Learning Opportunities Grant (State)	-	-	-	-	-	891,458	-	-	-	-	-	-	891,458
Expanded Learning Opportunity Program	-	-	-	-	4,932,140	-	-	807,077	807,077	807,077	807,077	807,079	8,967,527
Educator Effectiveness Fund	-	-	-	-	-	-	4,371,039	-	-	-	-	1,092,760	5,463,799
Other State	-	-	-	-	2,409,550	908,712	-	-	-	-	-	908,712	4,226,974
ASES Pass Through	-	-	-	-	-	-	-	-	2,187,277	-	-	-	2,187,277
PA Special Ed Pass Through	889,448	961,416	1,665,778	1,665,778	1,665,778	1,665,778	1,665,778	2,267,195	2,267,195	2,267,195	2,267,195	2,267,193	21,515,727
Other Local	14,608	1,298,328	1,732,890	1,052,711	966,594	933,814	1,060,593	1,273,807	1,752,538	924,725	872,227	862,818	12,745,653
2020/21 Deferral	12,951,393	29,125,329	-	3,272,130	-	-	369,614	-	-	64,011	-	-	7,000,960
Temporary Transfers/DTRDF	-	-	-	-	5,000,000	-	-	-	-	-	-	-	5,000,000
Other Revenue/Cash Inflows	266,162	776,276	483,430	1,372,773	521,176	521,176	521,176	521,176	521,176	521,176	521,176	521,176	7,068,049
<b>Total Revenues</b>	<b>\$ 20,150,842</b>	<b>\$ 40,554,233</b>	<b>\$ 21,904,011</b>	<b>\$ 16,607,050</b>	<b>\$ 29,493,429</b>	<b>\$ 53,404,863</b>	<b>\$ 44,380,833</b>	<b>\$ 17,986,752</b>	<b>\$ 22,618,482</b>	<b>\$ 39,829,304</b>	<b>\$ 26,605,759</b>	<b>\$ 38,612,761</b>	<b>\$ 372,148,319</b>
<b>Total Revenue and Beg. Bal.</b>	<b>\$ 60,415,219</b>	<b>\$ 65,793,303</b>	<b>\$ 44,332,271</b>	<b>\$ 36,001,947</b>	<b>\$ 42,110,651</b>	<b>\$ 68,330,403</b>	<b>\$ 78,565,983</b>	<b>\$ 69,051,861</b>	<b>\$ 65,753,557</b>	<b>\$ 79,166,831</b>	<b>\$ 78,285,361</b>	<b>\$ 88,892,163</b>	<b>\$ 412,412,696</b>
Salaries & Benefits	\$ 18,188,342	\$ 20,962,231	\$ 21,407,430	\$ 21,432,940	\$ 22,611,106	\$ 22,129,720	\$ 22,023,292	\$ 22,230,540	\$ 22,322,607	\$ 22,423,934	\$ 23,102,849	\$ 22,882,476	\$ 261,717,467
Commercial Warrant Exp	4,765,862	2,128,076	3,484,387	1,912,555	4,574,005	4,684,879	5,477,582	3,686,246	4,093,423	5,063,295	4,903,110	7,465,418	52,238,838
Temporary Transfers/DTRDF	-	-	-	-	-	5,000,000	-	-	-	-	-	-	5,000,000
Other Cash Outflows	5,958,837	1,485,413	45,557	39,230	-	2,330,654	-	-	-	-	-	-	9,859,691
<b>Total Expenditures</b>	<b>\$ 35,176,149</b>	<b>\$ 43,365,043</b>	<b>\$ 24,937,374</b>	<b>\$ 23,384,725</b>	<b>\$ 27,185,111</b>	<b>\$ 34,145,253</b>	<b>\$ 27,500,874</b>	<b>\$ 25,916,786</b>	<b>\$ 26,416,030</b>	<b>\$ 27,487,229</b>	<b>\$ 28,005,959</b>	<b>\$ 30,347,894</b>	<b>\$ 353,868,427</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 25,239,070</b>	<b>\$ 22,428,260</b>	<b>\$ 19,394,897</b>	<b>\$ 12,617,222</b>	<b>\$ 14,925,540</b>	<b>\$ 34,185,150</b>	<b>\$ 51,065,109</b>	<b>\$ 43,135,075</b>	<b>\$ 39,337,527</b>	<b>\$ 51,679,602</b>	<b>\$ 50,279,402</b>	<b>\$ 58,544,269</b>	<b>\$ 58,544,269</b>



2022-23 Cash Flow  
General Fund + Categorical Programs

	Jul-22 (Estimated)	Aug-22 (Estimated)	Sept-22 (Estimated)	Oct-22 (Estimated)	Nov-22 (Estimated)	Dec-22 (Estimated)	Jan-23 (Estimated)	Feb-23 (Estimated)	Mar-23 (Estimated)	April-23 (Estimated)	May-23 (Estimated)	June-23 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 58,544,269	\$ 53,989,162	\$ 35,056,251	\$ 21,099,260	\$ 12,434,711	\$ 4,214,298	\$ 26,032,891	\$ 18,604,911	\$ 8,398,975	\$ 281,414	\$ 16,310,831	\$ 13,342,958	\$ 58,544,269
LCFF - State Aid Apportionment	5,554,527	5,554,527	9,998,149	9,998,149	9,998,149	9,998,149	9,998,149	8,309,031	8,309,031	8,309,031	8,309,031	8,309,030	102,644,953
Property Taxes	474,455	1,199,739	899,263	1,135,730	6,209,926	33,718,964	16,574,892	4,241,567	3,569,397	24,676,463	14,373,234	7,787,819	114,861,449
EPA Tax Initiative	-	-	3,166,247	-	-	3,166,247	-	-	3,166,247	-	-	-	12,664,988
RDA Residual Balance & CRD	-	-	-	-	-	-	1,469,310	-	-	-	-	-	4,897,699
Charter in-Lieu Taxes	-	(1,793,046)	(3,586,092)	(2,390,728)	(2,390,728)	(2,390,728)	(2,390,728)	(2,390,728)	(4,183,775)	(2,091,888)	(2,091,888)	(2,091,888)	(27,792,217)
Special Education Prop Tax Xfer	-	-	-	-	-	-	-	994,329	-	-	-	-	994,329
Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Impact Aid	-	-	-	-	631,350	-	-	303,594	-	-	16,608	(36,552)	915,000
Title I	-	-	-	-	-	-	2,429,263	-	-	1,485,548	-	-	3,914,811
Title II	-	-	-	130,283	-	-	154,327	-	-	188,416	-	-	473,026
Title III	-	-	-	187,697	-	-	400,465	-	-	162,627	-	-	750,789
Title IV	-	-	-	-	-	-	-	-	-	-	-	109,562	109,562
ESSER I	-	-	-	-	-	-	-	-	-	-	-	-	-
ESSER II	1,982,547	-	-	1,982,547	-	-	1,923,128	-	-	1,923,128	-	-	7,811,350
ESSER III	1,782,022	-	-	2,082,021	-	-	3,298,162	-	-	3,298,162	-	-	10,460,367
Expanded Learning Opportunity Grant	1,641,890	-	-	1,516,461	-	-	1,641,890	-	-	1,641,890	-	-	6,442,131
Other Federal	-	-	-	4,769	-	-	-	-	-	-	-	8,000	12,769
Lottery	-	-	-	-	-	-	1,165,824	-	1,148,491	-	-	1,559,596	3,873,911
Mandated Block Grant	-	-	-	-	735,193	-	-	-	-	-	-	-	735,193
In-Person Instruction Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Expanded Learning Opportunities Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Educator Effectiveness Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Expanded Learning Opportunity Program	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State	-	-	-	-	-	908,712	-	-	-	-	-	908,711	1,817,423
ASES Pass Through	-	-	-	-	-	-	-	-	2,187,277	-	-	-	2,187,277
PA Special Ed Pass Through	889,448	889,448	1,601,006	1,601,006	1,601,006	1,601,006	1,601,006	2,346,360	2,346,360	2,346,360	2,346,360	2,346,361	21,515,727
Other Local	1,948	697,748	1,387,668	976,729	1,002,059	917,529	1,044,308	1,257,522	1,553,187	840,926	810,240	828,642	11,318,506
2021/22 Deferral	1,336,593	811,712	-	2,024,394	-	-	109,562	-	-	109,563	-	6,749,658	11,141,482
TRANs Principal Amounts	20,000,000	-	-	-	-	-	-	-	-	-	-	-	20,000,000
Treasury Loan/Cross Year TRANs	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue/Cash Inflows	-	531,600	531,600	531,600	531,600	531,600	531,600	531,600	531,600	531,600	531,600	531,596	5,847,596
<b>Total Revenues</b>	<b>\$ 33,663,430</b>	<b>\$ 7,891,728</b>	<b>\$ 13,997,841</b>	<b>\$ 19,780,658</b>	<b>\$ 18,318,555</b>	<b>\$ 48,451,479</b>	<b>\$ 39,951,158</b>	<b>\$ 15,593,275</b>	<b>\$ 18,627,815</b>	<b>\$ 43,421,826</b>	<b>\$ 24,295,185</b>	<b>\$ 33,605,171</b>	<b>\$ 317,598,121</b>
<b>Total Revenue and Beg. Bal.</b>	<b>\$ 92,207,699</b>	<b>\$ 61,880,890</b>	<b>\$ 49,054,092</b>	<b>\$ 40,879,918</b>	<b>\$ 30,753,266</b>	<b>\$ 52,665,777</b>	<b>\$ 65,984,049</b>	<b>\$ 34,198,186</b>	<b>\$ 27,026,790</b>	<b>\$ 43,703,240</b>	<b>\$ 40,606,016</b>	<b>\$ 46,948,129</b>	<b>\$ 376,142,390</b>
Salaries & Benefits	\$ 22,115,695	\$ 22,646,168	\$ 23,142,409	\$ 22,605,534	\$ 22,714,905	\$ 22,716,127	\$ 22,799,646	\$ 22,717,352	\$ 23,323,100	\$ 23,159,279	\$ 23,163,849	\$ 22,892,293	\$ 273,996,357
Commercial Warrant Exp	5,022,644	4,178,471	4,812,423	5,839,673	3,824,063	3,916,759	4,579,492	3,081,859	3,422,276	4,233,130	4,099,209	6,241,408	53,251,407
TRANs Repayment	-	-	-	-	-	-	20,000,000	-	-	-	-	-	20,000,000
Other Cash Outflows	11,080,198	-	-	-	-	-	-	-	-	-	-	-	11,080,198
<b>Total Expenditures</b>	<b>\$ 38,218,537</b>	<b>\$ 26,824,639</b>	<b>\$ 27,954,832</b>	<b>\$ 28,445,207</b>	<b>\$ 26,538,968</b>	<b>\$ 26,632,886</b>	<b>\$ 47,379,138</b>	<b>\$ 25,799,211</b>	<b>\$ 26,745,376</b>	<b>\$ 27,392,409</b>	<b>\$ 27,263,058</b>	<b>\$ 29,133,701</b>	<b>\$ 358,327,962</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 53,989,162</b>	<b>\$ 35,056,251</b>	<b>\$ 21,099,260</b>	<b>\$ 12,434,711</b>	<b>\$ 4,214,298</b>	<b>\$ 26,032,891</b>	<b>\$ 18,604,911</b>	<b>\$ 8,398,975</b>	<b>\$ 281,414</b>	<b>\$ 16,310,831</b>	<b>\$ 13,342,958</b>	<b>\$ 17,814,428</b>	<b>\$ 17,814,428</b>

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 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: Interim Executive Director of Fiscal Services E-mail: Mariath.villanueva@cvesd.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

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

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,422.38	22,422.38	20,212.91	22,422.38	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,422.38	22,422.38	20,212.91	22,422.38	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	15.14	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	15.14	15.14	15.14	15.14	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,437.52	22,437.52	20,228.05	22,437.52	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	5,999.68	5,999.68	5,787.42	5,787.42	(212.26)	-4%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	5,999.68	5,999.68	5,787.42	5,787.42	(212.26)	-4%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	5,999.68	5,999.68	5,787.42	5,787.42	(212.26)	-4%

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

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	22,422.00	22,422.38	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>22,422.00</b>	<b>22,422.38</b>	<b>0.0%</b>
1st Subsequent Year (2022-23)	District Regular	21,614.29	20,212.91	
	Charter School			
	<b>Total ADA</b>	<b>21,614.29</b>	<b>20,212.91</b>	<b>-6.5%</b>
2nd Subsequent Year (2023-24)	District Regular	21,614.29	20,212.91	
	Charter School			
	<b>Total ADA</b>	<b>21,614.29</b>	<b>20,212.91</b>	<b>-6.5%</b>

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

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

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

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

The District's ADA is estimated to decrease by approximately 1,400 compared to 2020-21. The ADA rate is projected at 91.82% for fiscal years 2022-23 and 2023-24 based on the actual 2021-22 ADA rate. This is a decrease from the 95.83% ADA rate in 2020-21. Since 2021-22 is held harmless for the declining enrollment districts, the decline in ADA is reflected in 2022-23 and 2023-24.



**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	22,448	22,196		
Charter School				
<b>Total Enrollment</b>	<b>22,448</b>	<b>22,196</b>	<b>-1.1%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	22,448	22,196		
Charter School				
<b>Total Enrollment</b>	<b>22,448</b>	<b>22,196</b>	<b>-1.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	22,448	22,196		
Charter School				
<b>Total Enrollment</b>	<b>22,448</b>	<b>22,196</b>	<b>-1.1%</b>	<b>Met</b>

**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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	22,336	23,082	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,336</b>	<b>23,082</b>	<b>96.8%</b>
Second Prior Year (2019-20)			
District Regular	22,421	23,115	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,421</b>	<b>23,115</b>	<b>97.0%</b>
First Prior Year (2020-21)			
District Regular	22,421	22,448	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>22,421</b>	<b>22,448</b>	<b>99.9%</b>
Historical Average Ratio:			97.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>98.4%</b>

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	20,213	22,196		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>20,213</b>	<b>22,196</b>	<b>91.1%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	20,213	22,196		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,213</b>	<b>22,196</b>	<b>91.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	20,213	22,196		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,213</b>	<b>22,196</b>	<b>91.1%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	250,149,426.00	250,863,507.00	0.3%	Met
1st Subsequent Year (2022-23)	247,670,605.00	235,075,814.00	-5.1%	Not Met
2nd Subsequent Year (2023-24)	254,414,621.00	240,962,159.00	-5.3%	Not Met

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

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

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

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

The decrease in LCFF revenue in 2022-23 and 2023-24 is due primarily to the decline in District ADA.

**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 (2018-19)	172,618,384.63	190,145,679.76	90.8%
Second Prior Year (2019-20)	179,141,584.99	196,676,208.17	91.1%
First Prior Year (2020-21)	175,966,813.59	190,284,419.10	92.5%
Historical Average Ratio:			91.5%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.5% to 94.5%</b>	<b>88.5% to 94.5%</b>	<b>88.5% to 94.5%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	178,387,828.00	196,892,422.00	90.6%	Met
1st Subsequent Year (2022-23)	184,658,115.46	202,775,051.71	91.1%	Met
2nd Subsequent Year (2023-24)	189,593,459.94	209,021,128.93	90.7%	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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	33,713,331.00	37,571,361.00	11.4%	Yes
1st Subsequent Year (2022-23)	17,201,143.00	45,796,395.51	166.2%	Yes
2nd Subsequent Year (2023-24)	17,201,143.00	39,902,454.05	132.0%	Yes

**Explanation:**  
(required if Yes)

Federal revenues are outside the range because Adopted Budget revenues did not include awards that were not yet available. The majority of this increase is due to the recognition of the Expanded Learning Opportunities Grant and the Elementary and Secondary School Emergency Relief (ESSER) funds in current and future years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	27,063,224.00	45,580,491.00	68.4%	Yes
1st Subsequent Year (2022-23)	21,113,096.00	21,818,437.00	3.3%	No
2nd Subsequent Year (2023-24)	21,113,096.00	21,818,437.00	3.3%	No

**Explanation:**  
(required if Yes)

State revenues are outside the range in 2021-22 because Adopted Budget revenues did not include awards that were not yet available. The majority of these revenues are the Expanded Learning Opportunities Program, Educator Effectiveness, and Special Education Learning Loss Recovery, which are all recognized as revenue in the 2021-22 fiscal year.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	37,370,603.00	41,296,655.00	10.5%	Yes
1st Subsequent Year (2022-23)	37,129,700.00	40,203,437.00	8.3%	Yes
2nd Subsequent Year (2023-24)	37,069,700.00	40,143,437.00	8.3%	Yes

**Explanation:**  
(required if Yes)

Local revenues are outside the range because Adopted Budget revenues did not include any awards that were not yet available.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	20,484,119.50	17,110,778.43	-16.5%	Yes
1st Subsequent Year (2022-23)	6,624,455.00	11,460,184.31	73.0%	Yes
2nd Subsequent Year (2023-24)	6,732,012.00	13,991,048.68	107.8%	Yes

**Explanation:**  
(required if Yes)

The 2021-22 decrease in books and supplies is due to the recognition of expenditures based on the proper fiscal year. The one-time COVID relief funds will be spent mostly in future years as opposed to the current year, resulting in the increases in 2022-23 and 2023-24.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	40,427,060.00	38,534,572.00	-4.7%	No
1st Subsequent Year (2022-23)	28,523,581.00	43,929,627.62	54.0%	Yes
2nd Subsequent Year (2023-24)	29,585,924.00	35,261,216.62	19.2%	Yes

**Explanation:**  
(required if Yes)

Services and other operating expenditures are outside the range in 2022-23 and 2023-24 due primarily to the expense of one-time COVID relief funds in future years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	98,147,158.00	124,448,507.00	26.8%	Not Met
1st Subsequent Year (2022-23)	75,443,939.00	107,818,269.51	42.9%	Not Met
2nd Subsequent Year (2023-24)	75,383,939.00	101,864,328.05	35.1%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	60,911,179.50	55,645,350.43	-8.6%	Not Met
1st Subsequent Year (2022-23)	35,148,036.00	55,389,811.93	57.6%	Not Met
2nd Subsequent Year (2023-24)	36,317,936.00	49,252,265.30	35.6%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Federal revenues are outside the range because Adopted Budget revenues did not include awards that were not yet available. The majority of this increase is due to the recognition of the Expanded Learning Opportunités Grant and the Elementary and Secondary School Emergency Relief (ESSER) funds in current and future years.

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

State revenues are outside the range in 2021-22 because Adopted Budget revenues did not include awards that were not yet available. The majority of these revenues are the Expanded Learning Opportunités Program, Educator Effectiveness, and Special Education Learning Loss Recovery, which are all recognized as revenue in the 2021-22 fiscal year.

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

Local revenues are outside the range because Adopted Budget revenues did not include any awards that were not yet available.

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

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

The 2021-22 decrease in books and supplies is due to the recognition of expenditures based on the proper fiscal year. The one-time COVID relief funds will be spent mostly in future years as opposed to the current year, resulting in the increases in 2022-23 and 2023-24.

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

Services and other operating expenditures are outside the range in 2022-23 and 2023-24 due primarily to the expense of one-time COVID relief funds in future years.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,291,284.00	9,260,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		9,260,000.00	

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

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

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

The District will update the contribution to the Routine Restricted Maintenance Account in the 2nd Interim Budget.

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.9%	10.8%	5.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.3%</b>	<b>3.6%</b>	<b>1.9%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	9,109,447.00	196,892,422.00	N/A	Met
1st Subsequent Year (2022-23)	(16,455,574.71)	202,775,051.71	8.1%	Not Met
2nd Subsequent Year (2023-24)	(18,025,284.93)	209,021,128.93	8.6%	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 2022-23 and 2023-24 increases in deficit spending are due primarily to the decrease in funded ADA in both fiscal years, increased employer pension and staffing costs, and special education costs. 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 (2021-22)	69,043,741.59	Met
1st Subsequent Year (2022-23)	42,253,210.11	Met
2nd Subsequent Year (2023-24)	22,860,495.40	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 (2021-22)	58,544,269.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	20,213	20,213	20,213
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	336,202,459.43	341,758,366.99	334,292,975.76
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)	336,202,459.43	341,758,366.99	334,292,975.76
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,086,073.78	10,252,751.01	10,028,789.27
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>10,086,073.78</b>	<b>10,252,751.01</b>	<b>10,028,789.27</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	53,477,415.59	37,021,840.88	18,996,555.95
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	53,477,415.59	37,021,840.88	18,996,555.95
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.91%	10.83%	5.68%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>10,086,073.78</b>	<b>10,252,751.01</b>	<b>10,028,789.27</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(39,838,718.00)	(36,372,939.00)	-8.7%	(3,465,779.00)	Not Met
1st Subsequent Year (2022-23)	(41,988,718.00)	(37,522,939.00)	-10.6%	(4,465,779.00)	Not Met
2nd Subsequent Year (2023-24)	(44,138,718.00)	(38,672,939.00)	-12.4%	(5,465,779.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption 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)

Contributions are outside the range compared to the Adopted Budget due primarily to the increase in Special Education revenues recognized in the 2021-22 Revised Budget.

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

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

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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	4	Fund 01-00 / Fund 09-00	7439	271,325
Certificates of Participation	27	CFD Debt Service (52-00)	7438, 7439	143,795,000
General Obligation Bonds	21	Fund 51-00		219,373,285
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):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Bond Premium - GL Bonds	21			9,479,054
Bond Premium - COP	27			8,367,642
<b>TOTAL:</b>				<b>383,076,560</b>

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	165,774	108,378	87,451	61,502
Certificates of Participation	14,878,792	15,266,933	14,958,669	14,988,922
General Obligation Bonds	10,724,030	21,464,125	22,187,725	83,108,625
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):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Bond Premium - GL Bonds	500,529	1,073,642	1,148,781	1,116,358
Bond Premium - COP	698,247	778,404	771,408	802,925
<b>Total Annual Payments:</b>	<b>26,967,372</b>	<b>38,691,482</b>	<b>39,154,034</b>	<b>100,078,332</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

The debt service payments for the 2020 GO Bond account for a majority of the increase in total annual payments for 2021-22 and 2022-23. On August 1, 2023 the 2019 GO Bond Anticipation Note will mature and \$63.8 million will be paid.

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

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

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

No

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

**Explanation:**  
(Required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	58,278,187.00	70,515,118.00
b. OPEB plan(s) fiduciary net position (if applicable)	16,481,681.00	19,867,646.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	41,796,506.00	50,647,472.00
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.	June 2020	Jun 30, 2021

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	7,988,957.00
1st Subsequent Year (2022-23)	0.00	7,988,957.00
2nd Subsequent Year (2023-24)	0.00	7,988,957.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	1,022,000.00	1,299,000.00
1st Subsequent Year (2022-23)	1,022,000.00	1,299,000.00
2nd Subsequent Year (2023-24)	1,022,000.00	1,299,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	146	186
1st Subsequent Year (2022-23)	146	186
2nd Subsequent Year (2023-24)	146	186

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 2, 2020, the health benefits contribution increased to \$7,000 for certificated employees. For classified employees and other non-represented employees who had health benefits as of September 18, 2007, the maximum is based on age and service at retirement, with the highest amount being \$8,009 per year. For classified employees who became benefit eligible or were hired after September 18, 2007, effective January 1, 2020, the annual maximum is \$7,000. The District also provides \$1,200 for any employee waiving coverage. Benefits cease for all retirees at age 65. The District fully funds the OPEB liability through a trust account with the CALPERS CERBT.

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

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

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

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

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

No

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	9,411,105.00	8,340,618.00
b. Unfunded liability for self-insurance programs	0.00	0.00

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	4,455,232.00	4,341,233.00
1st Subsequent Year (2022-23)	4,455,232.00	4,342,026.00
2nd Subsequent Year (2023-24)	4,455,232.00	4,342,026.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	2,200,000.00	2,200,000.00
1st Subsequent Year (2022-23)	2,200,000.00	2,200,000.00
2nd Subsequent Year (2023-24)	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 \$1.85. The District currently funds the program at \$1.00 per \$100 of payroll. The District projects an ending fund balance of \$14,036,107 for school year 2021-22 in it's workers compensation insurance fund.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,260.0	1,230.6	1,230.6	1,230.6

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

No

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?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

1,260,006
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7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

**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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
16,771,302	17,609,868	18,490,361
82.5%	82.5%	82.5%
5.0%	5.0%	5.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
2,563,766	2,627,860	2,693,557
2.5%	2.5%	2.5%

**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?

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	878.7	869.1	869.1	869.1

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:   
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:   
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
 If Yes, date of budget revision board adoption:   
 4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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

1. Are costs of H&W benefit changes included in the 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
9,802,109	10,292,215	10,806,825
89.7%	89.7%	89.7%
5.0%	5.0%	5.0%

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

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

No		
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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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
649,093	660,453	672,010
1.8%	1.8%	1.8%

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	151.8	153.3	153.3	153.3

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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

4. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0	0	0

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,709,496	1,794,970	1,884,719
3. Percent of H&W cost paid by employer	81.6%	81.6%	81.6%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	296,846	302,041	307,327
3. Percent change in step and column over prior year	1.8%	1.8%	1.8%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	50,400	50,400	50,400
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A9. The former Superintendent retired effective September 1, 2021. As a result, the Deputy Superintendent was promoted to the role of Interim Superintendent. He will remain in this role until a new Superintendent is hired.

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	222,479,870.00	223,594,141.00	33,863,993.54	222,967,176.00	(626,965.00)	-0.3%
2) Federal Revenue		8100-8299	983,000.00	983,000.00	1,192,386.69	1,279,926.00	296,926.00	30.2%
3) Other State Revenue		8300-8599	4,148,197.00	4,148,197.00	0.00	4,470,342.00	322,145.00	7.8%
4) Other Local Revenue		8600-8799	14,119,024.00	14,119,024.00	3,365,060.40	13,505,549.00	(613,475.00)	-4.3%
5) TOTAL, REVENUES			241,730,091.00	242,844,362.00	38,421,440.63	242,222,993.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	107,099,260.00	107,099,260.00	33,484,869.67	102,839,895.00	4,259,365.00	4.0%
2) Classified Salaries		2000-2999	28,225,449.00	28,225,449.00	9,328,780.05	28,828,914.00	(603,465.00)	-2.1%
3) Employee Benefits		3000-3999	48,993,738.00	48,060,890.00	16,255,883.03	46,719,019.00	1,341,871.00	2.8%
4) Books and Supplies		4000-4999	4,922,794.00	4,922,794.00	1,060,860.15	4,790,199.00	132,595.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	16,445,768.00	16,445,768.00	5,947,513.32	17,608,397.00	(1,162,629.00)	-7.1%
6) Capital Outlay		6000-6999	172,134.00	172,134.00	30,706.60	186,233.00	(14,099.00)	-8.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	158,143.00	158,143.00	104,473.00	158,143.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,913,178.00)	(3,904,296.00)	(5,806.72)	(4,238,378.00)	334,082.00	-8.6%
9) TOTAL, EXPENDITURES			202,104,108.00	201,180,142.00	66,207,279.10	196,892,422.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			39,625,983.00	41,664,220.00	(27,785,838.47)	45,330,571.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	151,815.00	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	(39,838,718.00)	(37,352,506.00)	0.00	(36,372,939.00)	979,567.00	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,686,903.00)	(37,200,691.00)	0.00	(36,221,124.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,920.00)	4,463,529.00	(27,785,838.47)	9,109,447.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,844,981.72	45,502,968.59		45,502,968.59	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)			41,844,981.72	45,502,968.59		45,502,968.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,844,981.72	45,502,968.59		45,502,968.59		
2) Ending Balance, June 30 (E + F1e)			41,784,061.72	49,966,497.59		54,612,415.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	135,000.00	135,000.00		135,000.00		
Stores		9712	700,000.00	700,000.00		700,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	300,000.00	300,000.00		300,000.00		
Other Assignments	0000	9780	300,000.00					
Other Assignments	0000	9780		300,000.00				
Other Assignments	0000	9780				300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	40,649,061.72	48,831,497.59		53,477,415.59		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,787,394.00	1,806,041.00	12.00	1,806,041.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,730,331.00	32,730,331.00	7,552,040.36	36,291,435.00	3,561,104.00	10.9%
3) Other State Revenue		8300-8599	22,915,027.00	22,915,027.00	2,230,078.32	41,110,149.00	18,195,122.00	79.4%
4) Other Local Revenue		8600-8799	23,251,579.00	25,458,843.00	12,609,705.12	27,791,106.00	2,332,263.00	9.2%
5) TOTAL, REVENUES			80,684,331.00	82,910,242.00	22,391,835.80	106,998,731.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	33,511,369.00	33,511,369.00	10,964,585.83	38,070,862.00	(4,559,493.00)	-13.6%
2) Classified Salaries		2000-2999	22,046,329.00	22,046,329.00	6,691,272.57	23,935,661.00	(1,889,332.00)	-8.6%
3) Employee Benefits		3000-3999	37,043,268.00	36,762,909.00	6,912,013.91	37,949,955.00	(1,187,046.00)	-3.2%
4) Books and Supplies		4000-4999	15,561,325.50	15,561,325.50	1,080,942.02	12,320,579.43	3,240,746.07	20.8%
5) Services and Other Operating Expenditures		5000-5999	23,981,292.00	24,010,232.00	2,859,641.54	20,926,175.00	3,084,057.00	12.8%
6) Capital Outlay		6000-6999	176,000.00	176,000.00	199,456.28	993,031.00	(817,031.00)	-464.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,234,299.00	1,234,299.00	2,712.01	1,318,123.00	(83,824.00)	-6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,526,424.00	3,517,542.00	5,806.72	3,795,651.00	(278,109.00)	-7.9%
9) TOTAL, EXPENDITURES			137,080,306.50	136,820,005.50	28,716,430.88	139,310,037.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(56,395,975.50)	(53,909,763.50)	(6,324,595.08)	(32,311,306.43)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	39,838,718.00	37,352,506.00	0.00	36,372,939.00	(979,567.00)	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,838,718.00	37,352,506.00	0.00	36,372,939.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,557,257.50)	(16,557,257.50)	(6,324,595.08)	4,061,632.57		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,557,257.50	10,369,693.43		10,369,693.43	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)			16,557,257.50	10,369,693.43		10,369,693.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,557,257.50	10,369,693.43		10,369,693.43		
2) Ending Balance, June 30 (E + F1e)			0.00	(6,187,564.07)		14,431,326.00		
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			0.00	660,063.81		14,431,326.00		
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	(6,847,627.88)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	224,267,264.00	225,400,182.00	33,864,005.54	224,773,217.00	(626,965.00)	-0.3%
2) Federal Revenue		8100-8299	33,713,331.00	33,713,331.00	8,744,427.05	37,571,361.00	3,858,030.00	11.4%
3) Other State Revenue		8300-8599	27,063,224.00	27,063,224.00	2,230,078.32	45,580,491.00	18,517,267.00	68.4%
4) Other Local Revenue		8600-8799	37,370,603.00	39,577,867.00	15,974,765.52	41,296,655.00	1,718,788.00	4.3%
5) TOTAL, REVENUES			322,414,422.00	325,754,604.00	60,813,276.43	349,221,724.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	140,610,629.00	140,610,629.00	44,449,455.50	140,910,757.00	(300,128.00)	-0.2%
2) Classified Salaries		2000-2999	50,271,778.00	50,271,778.00	16,020,052.62	52,764,575.00	(2,492,797.00)	-5.0%
3) Employee Benefits		3000-3999	86,037,006.00	84,823,799.00	23,167,896.94	84,668,974.00	154,825.00	0.2%
4) Books and Supplies		4000-4999	20,484,119.50	20,484,119.50	2,141,802.17	17,110,778.43	3,373,341.07	16.5%
5) Services and Other Operating Expenditures		5000-5999	40,427,060.00	40,456,000.00	8,807,154.86	38,534,572.00	1,921,428.00	4.7%
6) Capital Outlay		6000-6999	348,134.00	348,134.00	230,162.88	1,179,264.00	(831,130.00)	-238.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,392,442.00	1,392,442.00	107,185.01	1,476,266.00	(83,824.00)	-6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(386,754.00)	(386,754.00)	0.00	(442,727.00)	55,973.00	-14.5%
9) TOTAL, EXPENDITURES			339,184,414.50	338,000,147.50	94,923,709.98	336,202,459.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,769,992.50)	(12,245,543.50)	(34,110,433.55)	13,019,264.57		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	151,815.00	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			151,815.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,618,177.50)	(12,093,728.50)	(34,110,433.55)	13,171,079.57		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,402,239.22	55,872,662.02		55,872,662.02	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)			58,402,239.22	55,872,662.02		55,872,662.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,402,239.22	55,872,662.02		55,872,662.02		
2) Ending Balance, June 30 (E + F1e)			41,784,061.72	43,778,933.52		69,043,741.59		
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	660,063.81		14,431,326.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	300,000.00	300,000.00		300,000.00		
Other Assignments	0000	9780	300,000.00					
Other Assignments	0000	9780		300,000.00				
Other Assignments	0000	9780				300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	40,649,061.72	48,831,497.59		53,477,415.59		
Unassigned/Unappropriated Amount		9790	0.00	(6,847,627.88)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	61,145,146.00	61,145,146.00	16,565,679.19	59,488,888.00	(1,656,258.00)	-2.7%
2) Federal Revenue		8100-8299	6,603,466.14	6,603,466.14	1,564,861.94	8,687,134.00	2,083,667.86	31.6%
3) Other State Revenue		8300-8599	8,498,793.67	8,498,793.67	5,222.74	9,402,729.00	903,935.33	10.6%
4) Other Local Revenue		8600-8799	531,488.47	531,488.47	49,142.01	502,112.00	(29,376.47)	-5.5%
5) TOTAL, REVENUES			76,778,894.28	76,778,894.28	18,184,905.88	78,080,863.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	30,456,783.77	30,456,783.77	9,907,585.04	31,434,897.00	(978,113.23)	-3.2%
2) Classified Salaries		2000-2999	6,359,784.66	6,359,784.66	2,012,149.39	6,529,461.70	(169,677.04)	-2.7%
3) Employee Benefits		3000-3999	15,731,039.41	15,731,039.41	3,976,944.21	15,641,794.10	89,245.31	0.6%
4) Books and Supplies		4000-4999	9,833,748.41	9,833,748.41	851,938.01	6,469,207.31	3,364,541.10	34.2%
5) Services and Other Operating Expenditures		5000-5999	18,084,626.36	18,084,626.36	4,812,541.26	18,209,562.85	(124,936.49)	-0.7%
6) Capital Outlay		6000-6999	60,606.39	60,606.39	143,960.60	992,809.00	(932,202.61)	-1538.1%
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			80,526,589.00	80,526,589.00	21,705,118.51	79,277,731.96		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,747,694.72)	(3,747,694.72)	(3,520,212.63)	(1,196,868.96)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	590,037.50	590,037.50	451,331.25	590,038.00	(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			(590,037.50)	(590,037.50)	(451,331.25)	(590,038.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,337,732.22)	(4,337,732.22)	(3,971,543.88)	(1,786,906.96)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,692,348.58	24,026,902.70		24,026,902.70	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)			24,692,348.58	24,026,902.70		24,026,902.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,692,348.58	24,026,902.70		24,026,902.70		
2) Ending Balance, June 30 (E + F1e)			20,354,616.36	19,689,170.48		22,239,995.74		
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	1,276,529.61	1,610,281.88		3,875,125.62		
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	19,068,086.75	19,810,684.77		18,354,870.12		
Other Assignments	0000	9780	19,068,086.75					
Other Assignments	0000	9780		19,810,684.77				
Other Assignments	0000	9780				18,354,870.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1,741,796.17)		0.00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	222,967,176.00	-7.97%	205,191,710.00	2.87%	211,078,077.00
2. Federal Revenues	8100-8299	1,279,926.00	-27.89%	923,000.00	0.00%	923,000.00
3. Other State Revenues	8300-8599	4,470,342.00	0.00%	4,470,342.00	0.00%	4,470,342.00
4. Other Local Revenues	8600-8799	13,505,549.00	-2.96%	13,105,549.00	-0.46%	13,045,549.00
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	(36,372,939.00)	3.16%	(37,522,939.00)	3.06%	(38,672,939.00)
6. Total (Sum lines A1 thru A5c)		206,001,869.00	-9.55%	186,319,477.00	2.51%	190,995,844.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				102,839,895.00		104,570,760.38
b. Step & Column Adjustment				2,570,997.38		2,614,269.01
c. Cost-of-Living Adjustment						
d. Other Adjustments				(840,132.00)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,839,895.00	1.68%	104,570,760.38	2.07%	106,735,029.39
2. Classified Salaries						
a. Base Salaries				28,828,914.00		28,311,556.00
b. Step & Column Adjustment				504,506.00		495,452.23
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,021,864.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,828,914.00	-1.79%	28,311,556.00	1.75%	28,807,008.23
3. Employee Benefits	3000-3999	46,719,019.00	10.82%	51,775,799.08	4.40%	54,051,422.32
4. Books and Supplies	4000-4999	4,790,199.00	-17.77%	3,938,962.00	8.64%	4,279,327.00
5. Services and Other Operating Expenditures	5000-5999	17,608,397.00	2.61%	18,068,161.00	4.10%	18,808,571.00
6. Capital Outlay	6000-6999	186,233.00	-10.42%	166,836.00	0.00%	166,836.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	158,143.00	0.00%	158,143.00	0.00%	158,143.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,238,378.00)	-0.55%	(4,215,165.75)	-5.46%	(3,985,208.01)
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)		196,892,422.00	2.99%	202,775,051.71	3.08%	209,021,128.93
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		9,109,447.00		(16,455,574.71)		(18,025,284.93)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,502,968.59		54,612,415.59		38,156,840.88
2. Ending Fund Balance (Sum lines C and D1)		54,612,415.59		38,156,840.88		20,131,555.95
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	300,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	53,477,415.59		37,021,840.88		18,996,555.95
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		54,612,415.59		38,156,840.88		20,131,555.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	53,477,415.59		37,021,840.88		18,996,555.95
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		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 (Sum lines E1a thru E2c)						
		53,477,415.59		37,021,840.88		18,996,555.95
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021/22: 5.07% COLA						
2022/23: 2.48% COLA						
2023/24: 3.11% COLA						
2021-22 funded ADA: 22,438 (using 2019-20 ADA)						
2022-23 funded ADA: 20,228 (<2,210> estimated decrease)						
2023-24 funded ADA: 20,228 (<2,210> estimated decrease)						
2021/22 estimated unduplicated EL, LI, and FY (UPP) at 57.65%						
Certificated step and class cost of 2.5% in 2022/23 and 2023/24						
Classified step and class cost of 1.75% in 2022/23 and 2023/24						
Designated estimated increases in STRS and PERS in future years						
3% contribution to routine restricted maintenance account						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,806,041.00	0.00%	1,806,041.00	0.00%	1,806,041.00
2. Federal Revenues	8100-8299	36,291,435.00	23.65%	44,873,395.51	-13.13%	38,979,454.05
3. Other State Revenues	8300-8599	41,110,149.00	-57.80%	17,348,095.00	0.00%	17,348,095.00
4. Other Local Revenues	8600-8799	27,791,106.00	-2.49%	27,097,888.00	0.00%	27,097,888.00
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	36,372,939.00	3.16%	37,522,939.00	3.06%	38,672,939.00
6. Total (Sum lines A1 thru A5c)		143,371,670.00	-10.27%	128,648,358.51	-3.69%	123,904,417.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,070,862.00		39,092,797.57
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,021,935.57		(3,657,066.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,070,862.00	2.68%	39,092,797.57	-9.35%	35,435,731.03
2. Classified Salaries						
a. Base Salaries				23,935,661.00		23,398,157.56
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(537,503.44)		(1,712,438.80)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,935,661.00	-2.25%	23,398,157.56	-7.32%	21,685,718.76
3. Employee Benefits	3000-3999	37,949,955.00	0.23%	38,036,538.62	-2.46%	37,101,037.88
4. Books and Supplies	4000-4999	12,320,579.43	-38.95%	7,521,222.31	29.12%	9,711,721.68
5. Services and Other Operating Expenditures	5000-5999	20,926,175.00	23.58%	25,861,466.62	-36.38%	16,452,645.62
6. Capital Outlay	6000-6999	993,031.00	-72.22%	275,872.42	12.18%	309,479.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,318,123.00	0.00%	1,318,123.00	0.00%	1,318,123.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,795,651.00	-8.34%	3,479,137.18	-6.37%	3,257,389.44
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)		139,310,037.43	-0.23%	138,983,315.28	-9.87%	125,271,846.83
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		4,061,632.57		(10,334,956.77)		(1,367,429.78)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,369,693.43		14,431,326.00		4,096,369.23
2. Ending Fund Balance (Sum lines C and D1)		14,431,326.00		4,096,369.23		2,728,939.45
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,431,326.00		4,096,369.23		2,728,939.45
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		14,431,326.00		4,096,369.23		2,728,939.45
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021/22: 5.07% COLA						
2022/23: 2.48% COLA						
2023/24: 3.11% COLA						
2021-22 funded ADA: 22,438 (using 2019-20 ADA)						
2022-23 funded ADA: 20,228 (<2,210> estimated decrease)						
2023-24 funded ADA: 20,228 (<2,210> estimated decrease)						
2021-22 estimated unduplicated EL, LI, and FY (UPP) at 57.65%						
Certificated step and class cost of 2.5% in 2022/23 and 2023/24						
Classified step and class cost of 1.75% in 2022/23 and 2023/24						
Designated estimated increases in STRS and PERS in future years						
3% contribution to routine restricted maintenance account						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	224,773,217.00	-7.91%	206,997,751.00	2.84%	212,884,118.00
2. Federal Revenues	8100-8299	37,571,361.00	21.89%	45,796,395.51	-12.87%	39,902,454.05
3. Other State Revenues	8300-8599	45,580,491.00	-52.13%	21,818,437.00	0.00%	21,818,437.00
4. Other Local Revenues	8600-8799	41,296,655.00	-2.65%	40,203,437.00	-0.15%	40,143,437.00
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)		349,373,539.00	-9.85%	314,967,835.51	-0.02%	314,900,261.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				140,910,757.00		143,663,557.95
b. Step & Column Adjustment				2,570,997.38		2,614,269.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				181,803.57		(4,107,066.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	140,910,757.00	1.95%	143,663,557.95	-1.04%	142,170,760.42
2. Classified Salaries						
a. Base Salaries				52,764,575.00		51,709,713.56
b. Step & Column Adjustment				504,506.00		495,452.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,559,367.44)		(1,712,438.80)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,764,575.00	-2.00%	51,709,713.56	-2.35%	50,492,726.99
3. Employee Benefits	3000-3999	84,668,974.00	6.07%	89,812,337.70	1.49%	91,152,460.20
4. Books and Supplies	4000-4999	17,110,778.43	-33.02%	11,460,184.31	22.08%	13,991,048.68
5. Services and Other Operating Expenditures	5000-5999	38,534,572.00	14.00%	43,929,627.62	-19.73%	35,261,216.62
6. Capital Outlay	6000-6999	1,179,264.00	-62.46%	442,708.42	7.59%	476,315.42
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,476,266.00	0.00%	1,476,266.00	0.00%	1,476,266.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(442,727.00)	66.25%	(736,028.57)	-1.12%	(727,818.57)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		336,202,459.43	1.65%	341,758,366.99	-2.18%	334,292,975.76
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		13,171,079.57		(26,790,531.48)		(19,392,714.71)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		55,872,662.02		69,043,741.59		42,253,210.11
2. Ending Fund Balance (Sum lines C and D1)		69,043,741.59		42,253,210.11		22,860,495.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	835,000.00		835,000.00		835,000.00
b. Restricted	9740	14,431,326.00		4,096,369.23		2,728,939.45
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	300,000.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	53,477,415.59		37,021,840.88		18,996,555.95
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		69,043,741.59		42,253,210.11		22,860,495.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	53,477,415.59		37,021,840.88		18,996,555.95
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)		53,477,415.59		37,021,840.88		18,996,555.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.91%		10.83%		5.68%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, 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)						
		20,212.91		20,212.91		20,212.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		336,202,459.43		341,758,366.99		334,292,975.76
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)		336,202,459.43		341,758,366.99		334,292,975.76
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)		10,086,073.78		10,252,751.01		10,028,789.27
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)		10,086,073.78		10,252,751.01		10,028,789.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES