

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Seth Boomgarden

Telephone: (619) 668-5700 ext. 6404

Title: Director of Fiscal Services

E-mail: seth.boomgarden@lmsvdsd.net

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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?	n/a	
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	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	108,008,760.00	107,700,543.00	22,290,263.81	107,700,543.00	0.00	0.0%
2) Federal Revenue		8100-8299	3.00	52,466.76	52,466.32	52,466.76	0.00	0.0%
3) Other State Revenue		8300-8599	2,205,841.94	2,197,638.29	145,721.29	2,197,638.29	0.00	0.0%
4) Other Local Revenue		8600-8799	1,737,557.51	1,396,010.52	436,222.01	1,396,010.52	0.00	0.0%
5) TOTAL, REVENUES			111,952,162.45	111,346,658.57	22,924,673.43	111,346,658.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,318,575.27	40,643,091.41	7,838,086.35	40,643,091.41	0.00	0.0%
2) Classified Salaries		2000-2999	14,243,224.05	13,278,556.47	3,746,988.37	13,278,556.47	0.00	0.0%
3) Employee Benefits		3000-3999	21,444,312.59	19,484,594.63	4,339,276.11	19,484,594.63	0.00	0.0%
4) Books and Supplies		4000-4999	2,732,339.44	3,402,448.78	477,386.19	3,402,448.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,199,213.23	10,989,068.09	3,087,911.23	10,989,068.09	0.00	0.0%
6) Capital Outlay		6000-6999	139,300.00	311,703.97	78,757.07	311,703.97	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	540,123.11	555,123.12	321,274.01	555,123.12	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(100,369.58)	(245,682.38)	(8,537.00)	(245,682.38)	0.00	0.0%
9) TOTAL, EXPENDITURES			90,516,718.11	88,418,904.09	19,881,142.33	88,418,904.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,435,444.34	22,927,754.48	3,043,531.10	22,927,754.48		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	102,275.28	102,275.28	0.00	102,275.28	0.00	0.0%
b) Transfers Out		7600-7629	1,091,344.12	1,091,344.12	1,010,568.26	1,091,344.12	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	(24,163,758.50)	(24,113,018.85)	0.00	(24,113,018.85)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,152,827.34)	(25,102,087.69)	(1,010,568.26)	(25,102,087.69)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,717,383.00)	(2,174,333.21)	2,032,962.84	(2,174,333.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,298,189.61	13,298,189.61		13,298,189.61	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)			13,298,189.61	13,298,189.61		13,298,189.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,298,189.61	13,298,189.61		13,298,189.61		
2) Ending Balance, June 30 (E + F1e)			9,580,806.61	11,123,856.40		11,123,856.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	60,900.00	60,900.00		60,900.00		
Stores		9712	154,465.42	154,465.42		154,465.42		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,365,441.19	10,908,490.98		10,908,490.98		
Unassigned/Unappropriated Amount		9790	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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	64,158,872.00	51,134,472.00	15,380,422.00	51,134,472.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,111,749.00	20,658,378.00	5,281,224.00	20,658,378.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	211,984.00	206,050.00	0.00	206,050.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,076,014.00	34,011,804.00	588,114.36	34,011,804.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,010,255.00	1,073,913.00	1,046,159.16	1,073,913.00	0.00	0.0%
Prior Years' Taxes		8043	3,440.00	29,754.00	15,678.18	29,754.00	0.00	0.0%
Supplemental Taxes		8044	1,270,430.00	1,350,436.00	282,205.40	1,350,436.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(173,274.00)	(69,818.00)	98,855.95	(69,818.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	889,085.00	908,032.00	0.00	908,032.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			109,558,555.00	109,303,021.00	22,692,659.05	109,303,021.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,549,795.00)	(1,602,478.00)	(402,395.24)	(1,602,478.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,008,760.00	107,700,543.00	22,290,263.81	107,700,543.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	2.56	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

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Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	52,463.76	52,463.76	52,463.76	0.00	0.0%
TOTAL, FEDERAL REVENUE			3.00	52,466.76	52,466.32	52,466.76	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	352,939.94	361,015.00	0.00	361,015.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,672,902.00	1,636,623.29	(36,278.71)	1,636,623.29	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	180,000.00	200,000.00	182,000.00	200,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,205,841.94	2,197,638.29	145,721.29	2,197,638.29	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	900.00	1,152.20	266.70	1,152.20	0.00	0.0%
Leases and Rentals		8650	75,000.00	5,000.00	3,698.00	5,000.00	0.00	0.0%
Interest		8660	636,000.00	636,000.00	177,798.21	636,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	216,819.42	216,819.42	0.00	216,819.42	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	16,300.00	16,300.00	15.00	16,300.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	792,538.09	520,738.90	254,444.10	520,738.90	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,737,557.51	1,396,010.52	436,222.01	1,396,010.52	0.00	0.0%
TOTAL, REVENUES			111,952,162.45	111,346,658.57	22,924,673.43	111,346,658.57	0.00	0.0%

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Certificated Teachers' Salaries		1100	38,579,632.78	33,832,525.95	5,994,175.21	33,832,525.95	0.00	0.0%
Certificated Pupil Support Salaries		1200	800,648.78	932,634.01	284,299.36	932,634.01	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,544,499.86	4,604,757.52	1,506,906.39	4,604,757.52	0.00	0.0%
Other Certificated Salaries		1900	393,793.85	1,273,173.93	52,705.39	1,273,173.93	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,318,575.27	40,643,091.41	7,838,086.35	40,643,091.41	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	163,526.48	71,767.69	26,891.06	71,767.69	0.00	0.0%
Classified Support Salaries		2200	5,258,019.73	5,082,866.02	1,488,913.00	5,082,866.02	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,638,552.90	1,491,366.56	461,817.15	1,491,366.56	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,006,464.82	5,505,761.17	1,481,321.54	5,505,761.17	0.00	0.0%
Other Classified Salaries		2900	1,176,660.12	1,126,795.03	288,045.62	1,126,795.03	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,243,224.05	13,278,556.47	3,746,988.37	13,278,556.47	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,069,343.34	6,022,379.50	1,282,912.95	6,022,379.50	0.00	0.0%
PERS		3201-3202	2,758,116.18	2,600,937.81	825,640.08	2,600,937.81	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,752,786.87	1,403,375.28	401,532.99	1,403,375.28	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,572,615.45	6,371,417.12	1,002,297.46	6,371,417.12	0.00	0.0%
Unemployment Insurance		3501-3502	29,509.12	27,899.89	8,512.28	27,899.89	0.00	0.0%
Workers' Compensation		3601-3602	1,432,928.56	1,236,898.72	281,937.53	1,236,898.72	0.00	0.0%
OPEB, Allocated		3701-3702	1,325,266.37	1,325,266.37	444,958.87	1,325,266.37	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	503,746.70	496,419.94	91,483.95	496,419.94	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,444,312.59	19,484,594.63	4,339,276.11	19,484,594.63	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,259.96	70,271.20	47,708.25	70,271.20	0.00	0.0%
Books and Other Reference Materials		4200	872.65	7,371.11	4,069.22	7,371.11	0.00	0.0%
Materials and Supplies		4300	2,531,386.27	3,022,689.64	256,857.83	3,022,689.64	0.00	0.0%
Noncapitalized Equipment		4400	173,820.56	302,116.83	168,750.89	302,116.83	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,732,339.44	3,402,448.78	477,386.19	3,402,448.78	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	143,923.76	131,821.14	17,242.51	131,821.14	0.00	0.0%
Dues and Memberships		5300	34,558.82	36,312.82	33,577.82	36,312.82	0.00	0.0%
Insurance		5400-5450	1,072,548.50	1,072,548.50	1,028,339.40	1,072,548.50	0.00	0.0%
Operations and Housekeeping Services		5500	2,824,241.36	2,878,771.97	821,543.60	2,878,771.97	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	471,848.58	510,970.90	95,142.40	510,970.90	0.00	0.0%
Transfers of Direct Costs		5710	(97,980.00)	(97,980.00)	(22,811.58)	(97,980.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(502,671.02)	2,247,228.20	0.00	2,247,228.20	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,828,083.23	3,695,259.50	1,053,993.03	3,695,259.50	0.00	0.0%
Communications		5900	424,660.00	514,135.06	60,884.05	514,135.06	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,199,213.23	10,989,068.09	3,087,911.23	10,989,068.09	0.00	0.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	167,200.00	63,553.10	167,200.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	139,300.00	129,300.00	0.00	129,300.00	0.00	0.0%
Equipment Replacement		6500	0.00	15,203.97	15,203.97	15,203.97	0.00	0.0%
TOTAL, CAPITAL OUTLAY			139,300.00	311,703.97	78,757.07	311,703.97	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	15,000.00	4,226.00	15,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	32,955.01	32,955.02	15,652.55	32,955.02	0.00	0.0%
Other Debt Service - Principal		7439	507,168.10	507,168.10	301,395.46	507,168.10	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			540,123.11	555,123.12	321,274.01	555,123.12	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(100,254.40)	(245,567.20)	(1,528.00)	(245,567.20)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(115.18)	(115.18)	(7,009.00)	(115.18)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(100,369.58)	(245,682.38)	(8,537.00)	(245,682.38)	0.00	0.0%
TOTAL, EXPENDITURES			90,516,718.11	88,418,904.09	19,881,142.33	88,418,904.09	0.00	0.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	102,275.28	102,275.28	0.00	102,275.28	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			102,275.28	102,275.28	0.00	102,275.28	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,091,344.12	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,091,344.12	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(24,163,758.50)	(24,113,018.85)	0.00	(24,113,018.85)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,163,758.50)	(24,113,018.85)	0.00	(24,113,018.85)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(25,152,827.34)	(25,102,087.69)	(1,010,568.26)	(25,102,087.69)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	690,482.00	690,482.00	34,812.00	690,482.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,737,146.83	18,485,413.27	9,581,870.75	18,485,413.27	0.00	0.0%
3) Other State Revenue		8300-8599	11,632,034.24	11,597,997.73	1,194,567.75	11,597,997.73	0.00	0.0%
4) Other Local Revenue		8600-8799	7,710,081.14	7,951,618.50	1,863,536.00	7,951,618.50	0.00	0.0%
5) TOTAL, REVENUES			37,769,744.21	38,725,511.50	12,674,786.50	38,725,511.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,254,654.43	23,037,435.15	11,728,076.93	23,037,435.15	0.00	0.0%
2) Classified Salaries		2000-2999	10,258,793.64	10,436,953.87	2,955,815.64	10,436,953.87	0.00	0.0%
3) Employee Benefits		3000-3999	15,416,520.18	17,611,785.61	4,286,926.81	17,611,785.61	0.00	0.0%
4) Books and Supplies		4000-4999	9,353,088.69	4,483,806.62	2,964,997.05	4,483,806.62	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,203,884.98	3,753,026.19	603,994.66	3,753,026.19	0.00	0.0%
6) Capital Outlay		6000-6999	3,927,425.00	3,927,425.00	82,062.60	3,927,425.00	0.00	0.0%
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	100,254.40	245,567.20	1,528.00	245,567.20	0.00	0.0%
9) TOTAL, EXPENDITURES			57,514,621.32	63,495,999.64	22,623,401.69	63,495,999.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,744,877.11)	(24,770,488.14)	(9,948,615.19)	(24,770,488.14)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	24,163,758.50	24,113,018.85	0.00	24,113,018.85	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,163,758.50	24,113,018.85	0.00	24,113,018.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,418,881.39	(657,469.29)	(9,948,615.19)	(657,469.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	851,248.51	851,248.51		851,248.51	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)			851,248.51	851,248.51		851,248.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			851,248.51	851,248.51		851,248.51		
2) Ending Balance, June 30 (E + F1e)			5,270,129.90	193,779.22		193,779.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,270,129.90	193,779.22		193,779.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	690,482.00	690,482.00	34,812.00	690,482.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			690,482.00	690,482.00	34,812.00	690,482.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,790,916.00	2,807,212.00	0.00	2,807,212.00	0.00	0.0%
Special Education Discretionary Grants		8182	198,495.00	299,622.00	0.00	299,622.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,918.00	25,918.00	0.00	25,918.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,644,764.00	2,764,347.24	552,474.24	2,764,347.24	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	377,698.00	437,611.95	3,063.95	437,611.95	0.00	0.0%

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)
Title III, Part A, Immigrant Student Program	4201	8290	30,468.00	31,632.00	22,954.00	31,632.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	252,710.00	340,732.80	58,030.80	340,732.80	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	184,144.00	546,303.45	361,564.45	546,303.45	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,232,033.83	11,232,033.83	8,583,783.31	11,232,033.83	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,737,146.83	18,485,413.27	9,581,870.75	18,485,413.27	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	776,538.00	776,538.00	217,150.00	776,538.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	590,436.00	512,294.90	(37,416.99)	512,294.90	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	71,038.09	0.00	71,038.09	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,265,060.24	10,238,126.74	1,014,834.74	10,238,126.74	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,632,034.24	11,597,997.73	1,194,567.75	11,597,997.73	0.00	0.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	47,000.00	47,000.00	0.00	47,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,168,705.14	1,168,705.14	0.00	1,168,705.14	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	30,813.36	0.00	30,813.36	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,494,376.00	6,705,100.00	1,863,536.00	6,705,100.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,710,081.14	7,951,618.50	1,863,536.00	7,951,618.50	0.00	0.0%
TOTAL, REVENUES			37,769,744.21	38,725,511.50	12,674,786.50	38,725,511.50	0.00	0.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,321,969.05	16,139,115.18	9,499,633.37	16,139,115.18	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,919,504.38	5,739,090.18	1,755,457.88	5,739,090.18	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	695,275.00	805,222.29	337,490.74	805,222.29	0.00	0.0%
Other Certificated Salaries		1900	317,906.00	354,007.50	135,494.94	354,007.50	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,254,654.43	23,037,435.15	11,728,076.93	23,037,435.15	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,617,921.10	6,312,539.53	1,550,603.29	6,312,539.53	0.00	0.0%
Classified Support Salaries		2200	1,891,730.16	1,979,577.68	586,096.05	1,979,577.68	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	286,655.47	357,556.96	155,602.97	357,556.96	0.00	0.0%
Clerical, Technical and Office Salaries		2400	714,051.97	1,034,731.02	416,538.66	1,034,731.02	0.00	0.0%
Other Classified Salaries		2900	748,434.94	752,548.68	246,974.67	752,548.68	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,258,793.64	10,436,953.87	2,955,815.64	10,436,953.87	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,217,440.74	8,511,037.56	1,787,194.22	8,511,037.56	0.00	0.0%
PERS		3201-3202	1,949,404.45	2,069,170.17	616,120.83	2,069,170.17	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	935,672.65	1,097,813.75	388,665.88	1,097,813.75	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,025,584.07	4,490,629.35	1,037,119.66	4,490,629.35	0.00	0.0%
Unemployment Insurance		3501-3502	12,001.53	17,125.93	7,087.03	17,125.93	0.00	0.0%
Workers' Compensation		3601-3602	581,552.58	784,309.00	324,767.98	784,309.00	0.00	0.0%
OPEB, Allocated		3701-3702	23,192.16	23,192.16	0.00	23,192.16	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	671,672.00	618,507.69	125,971.21	618,507.69	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,416,520.18	17,611,785.61	4,286,926.81	17,611,785.61	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	808,046.61	780,590.97	783,102.36	780,590.97	0.00	0.0%
Books and Other Reference Materials		4200	500.00	25,105.45	19,434.50	25,105.45	0.00	0.0%
Materials and Supplies		4300	8,497,542.08	3,117,937.89	1,656,505.58	3,117,937.89	0.00	0.0%
Noncapitalized Equipment		4400	47,000.00	560,172.31	505,954.61	560,172.31	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,353,088.69	4,483,806.62	2,964,997.05	4,483,806.62	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250,063.40	78,909.82	6,532.02	78,909.82	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,500.00	173,300.00	57,300.38	173,300.00	0.00	0.0%
Transfers of Direct Costs		5710	97,980.00	97,980.00	22,811.58	97,980.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,000.00)	(49,240.00)	5,760.00	(49,240.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,726,341.58	3,440,076.37	509,778.20	3,440,076.37	0.00	0.0%
Communications		5900	10,000.00	10,000.00	1,812.48	10,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,203,884.98	3,753,026.19	603,994.66	3,753,026.19	0.00	0.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	207,000.00	232,022.24	44,222.24	232,022.24	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,000.00	80,000.00	7,278.15	80,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,640,425.00	3,615,402.76	30,562.21	3,615,402.76	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,927,425.00	3,927,425.00	82,062.60	3,927,425.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	100,254.40	245,567.20	1,528.00	245,567.20	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			100,254.40	245,567.20	1,528.00	245,567.20	0.00	0.0%
TOTAL, EXPENDITURES			57,514,621.32	63,495,999.64	22,623,401.69	63,495,999.64	0.00	0.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	24,163,758.50	24,113,018.85	0.00	24,113,018.85	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			24,163,758.50	24,113,018.85	0.00	24,113,018.85	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			24,163,758.50	24,113,018.85	0.00	24,113,018.85	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	108,699,242.00	108,391,025.00	22,325,075.81	108,391,025.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,737,149.83	18,537,880.03	9,634,337.07	18,537,880.03	0.00	0.0%
3) Other State Revenue		8300-8599	13,837,876.18	13,795,636.02	1,340,289.04	13,795,636.02	0.00	0.0%
4) Other Local Revenue		8600-8799	9,447,638.65	9,347,629.02	2,299,758.01	9,347,629.02	0.00	0.0%
5) TOTAL, REVENUES			149,721,906.66	150,072,170.07	35,599,459.93	150,072,170.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,573,229.70	63,680,526.56	19,566,163.28	63,680,526.56	0.00	0.0%
2) Classified Salaries		2000-2999	24,502,017.69	23,715,510.34	6,702,804.01	23,715,510.34	0.00	0.0%
3) Employee Benefits		3000-3999	36,860,832.77	37,096,380.24	8,626,202.92	37,096,380.24	0.00	0.0%
4) Books and Supplies		4000-4999	12,085,428.13	7,886,255.40	3,442,383.24	7,886,255.40	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,403,098.21	14,742,094.28	3,691,905.89	14,742,094.28	0.00	0.0%
6) Capital Outlay		6000-6999	4,066,725.00	4,239,128.97	160,819.67	4,239,128.97	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	540,123.11	555,123.12	321,274.01	555,123.12	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(115.18)	(115.18)	(7,009.00)	(115.18)	0.00	0.0%
9) TOTAL, EXPENDITURES			148,031,339.43	151,914,903.73	42,504,544.02	151,914,903.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,690,567.23	(1,842,733.66)	(6,905,084.09)	(1,842,733.66)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	102,275.28	102,275.28	0.00	102,275.28	0.00	0.0%
b) Transfers Out		7600-7629	1,091,344.12	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(989,068.84)	(989,068.84)	(1,010,568.26)	(989,068.84)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			701,498.39	(2,831,802.50)	(7,915,652.35)	(2,831,802.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,149,438.12	14,149,438.12		14,149,438.12	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)			14,149,438.12	14,149,438.12		14,149,438.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,149,438.12	14,149,438.12		14,149,438.12		
2) Ending Balance, June 30 (E + F1e)			14,850,936.51	11,317,635.62		11,317,635.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	60,900.00	60,900.00		60,900.00		
Stores		9712	154,465.42	154,465.42		154,465.42		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,270,129.90	193,779.22		193,779.22		
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	9,365,441.19	10,908,490.98		10,908,490.98		
Unassigned/Unappropriated Amount		9790	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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	64,158,872.00	51,134,472.00	15,380,422.00	51,134,472.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,111,749.00	20,658,378.00	5,281,224.00	20,658,378.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	211,984.00	206,050.00	0.00	206,050.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,076,014.00	34,011,804.00	588,114.36	34,011,804.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,010,255.00	1,073,913.00	1,046,159.16	1,073,913.00	0.00	0.0%
Prior Years' Taxes		8043	3,440.00	29,754.00	15,678.18	29,754.00	0.00	0.0%
Supplemental Taxes		8044	1,270,430.00	1,350,436.00	282,205.40	1,350,436.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(173,274.00)	(69,818.00)	98,855.95	(69,818.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	889,085.00	908,032.00	0.00	908,032.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			109,558,555.00	109,303,021.00	22,692,659.05	109,303,021.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,549,795.00)	(1,602,478.00)	(402,395.24)	(1,602,478.00)	0.00	0.0%
Property Taxes Transfers		8097	690,482.00	690,482.00	34,812.00	690,482.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,699,242.00	108,391,025.00	22,325,075.81	108,391,025.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,790,916.00	2,807,212.00	0.00	2,807,212.00	0.00	0.0%
Special Education Discretionary Grants		8182	198,495.00	299,622.00	0.00	299,622.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	2.56	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,918.00	25,918.00	0.00	25,918.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,644,764.00	2,764,347.24	552,474.24	2,764,347.24	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	377,698.00	437,611.95	3,063.95	437,611.95	0.00	0.0%

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)
Title III, Part A, Immigrant Student Program	4201	8290	30,468.00	31,632.00	22,954.00	31,632.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	252,710.00	340,732.80	58,030.80	340,732.80	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	184,144.00	546,303.45	361,564.45	546,303.45	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,232,033.83	11,284,497.59	8,636,247.07	11,284,497.59	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,737,149.83	18,537,880.03	9,634,337.07	18,537,880.03	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	776,538.00	776,538.00	217,150.00	776,538.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	352,939.94	361,015.00	0.00	361,015.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,263,338.00	2,148,918.19	(73,695.70)	2,148,918.19	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	71,038.09	0.00	71,038.09	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,445,060.24	10,438,126.74	1,196,834.74	10,438,126.74	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,837,876.18	13,795,636.02	1,340,289.04	13,795,636.02	0.00	0.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	47,000.00	47,000.00	0.00	47,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	900.00	1,152.20	266.70	1,152.20	0.00	0.0%
Leases and Rentals		8650	75,000.00	5,000.00	3,698.00	5,000.00	0.00	0.0%
Interest		8660	636,000.00	636,000.00	177,798.21	636,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,385,524.56	1,385,524.56	0.00	1,385,524.56	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	16,300.00	16,300.00	15.00	16,300.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	792,538.09	551,552.26	254,444.10	551,552.26	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,494,376.00	6,705,100.00	1,863,536.00	6,705,100.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,447,638.65	9,347,629.02	2,299,758.01	9,347,629.02	0.00	0.0%
TOTAL, REVENUES			149,721,906.66	150,072,170.07	35,599,459.93	150,072,170.07	0.00	0.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	47,901,601.83	49,971,641.13	15,493,808.58	49,971,641.13	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,720,153.16	6,671,724.19	2,039,757.24	6,671,724.19	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,239,774.86	5,409,979.81	1,844,397.13	5,409,979.81	0.00	0.0%
Other Certificated Salaries		1900	711,699.85	1,627,181.43	188,200.33	1,627,181.43	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,573,229.70	63,680,526.56	19,566,163.28	63,680,526.56	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,781,447.58	6,384,307.22	1,577,494.35	6,384,307.22	0.00	0.0%
Classified Support Salaries		2200	7,149,749.89	7,062,443.70	2,075,009.05	7,062,443.70	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,925,208.37	1,848,923.52	617,420.12	1,848,923.52	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,720,516.79	6,540,492.19	1,897,860.20	6,540,492.19	0.00	0.0%
Other Classified Salaries		2900	1,925,095.06	1,879,343.71	535,020.29	1,879,343.71	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,502,017.69	23,715,510.34	6,702,804.01	23,715,510.34	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,286,784.08	14,533,417.06	3,070,107.17	14,533,417.06	0.00	0.0%
PERS		3201-3202	4,707,520.63	4,670,107.98	1,441,760.91	4,670,107.98	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,688,459.52	2,501,189.03	790,198.87	2,501,189.03	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,598,199.52	10,862,046.47	2,039,417.12	10,862,046.47	0.00	0.0%
Unemployment Insurance		3501-3502	41,510.65	45,025.82	15,599.31	45,025.82	0.00	0.0%
Workers' Compensation		3601-3602	2,014,481.14	2,021,207.72	606,705.51	2,021,207.72	0.00	0.0%
OPEB, Allocated		3701-3702	1,348,458.53	1,348,458.53	444,958.87	1,348,458.53	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,175,418.70	1,114,927.63	217,455.16	1,114,927.63	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,860,832.77	37,096,380.24	8,626,202.92	37,096,380.24	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	834,306.57	850,862.17	830,810.61	850,862.17	0.00	0.0%
Books and Other Reference Materials		4200	1,372.65	32,476.56	23,503.72	32,476.56	0.00	0.0%
Materials and Supplies		4300	11,028,928.35	6,140,627.53	1,913,363.41	6,140,627.53	0.00	0.0%
Noncapitalized Equipment		4400	220,820.56	862,289.14	674,705.50	862,289.14	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,085,428.13	7,886,255.40	3,442,383.24	7,886,255.40	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	393,987.16	210,730.96	23,774.53	210,730.96	0.00	0.0%
Dues and Memberships		5300	36,558.82	38,312.82	33,577.82	38,312.82	0.00	0.0%
Insurance		5400-5450	1,072,548.50	1,072,548.50	1,028,339.40	1,072,548.50	0.00	0.0%
Operations and Housekeeping Services		5500	2,824,241.36	2,878,771.97	821,543.60	2,878,771.97	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	644,348.58	684,270.90	152,442.78	684,270.90	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(557,671.02)	2,197,988.20	5,760.00	2,197,988.20	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,554,424.81	7,135,335.87	1,563,771.23	7,135,335.87	0.00	0.0%
Communications		5900	434,660.00	524,135.06	62,696.53	524,135.06	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,403,098.21	14,742,094.28	3,691,905.89	14,742,094.28	0.00	0.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	207,000.00	232,022.24	44,222.24	232,022.24	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,000.00	247,200.00	70,831.25	247,200.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,779,725.00	3,744,702.76	30,562.21	3,744,702.76	0.00	0.0%
Equipment Replacement		6500	0.00	15,203.97	15,203.97	15,203.97	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,066,725.00	4,239,128.97	160,819.67	4,239,128.97	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	15,000.00	4,226.00	15,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	32,955.01	32,955.02	15,652.55	32,955.02	0.00	0.0%
Other Debt Service - Principal		7439	507,168.10	507,168.10	301,395.46	507,168.10	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			540,123.11	555,123.12	321,274.01	555,123.12	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(115.18)	(115.18)	(7,009.00)	(115.18)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(115.18)	(115.18)	(7,009.00)	(115.18)	0.00	0.0%
TOTAL, EXPENDITURES			148,031,339.43	151,914,903.73	42,504,544.02	151,914,903.73	0.00	0.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	102,275.28	102,275.28	0.00	102,275.28	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			102,275.28	102,275.28	0.00	102,275.28	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,091,344.12	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,091,344.12	1,091,344.12	1,010,568.26	1,091,344.12	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(989,068.84)	(989,068.84)	(1,010,568.26)	(989,068.84)	0.00	0.0%

Resource	Description	2020-21
		Projected Year Totals
5640	Medi-Cal Billing Option	33,859.34
7085	Learning Communities for School Success P	3,133.54
9010	Other Restricted Local	156,786.34
Total, Restricted Balance		<u>193,779.22</u>

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	11,218.00	11,218.61		
Charter School	0.00	0.00		
Total ADA	11,218.00	11,218.61	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	10,969.23	11,220.16		
Charter School				
Total ADA	10,969.23	11,220.16	2.3%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	10,717.71	10,652.35		
Charter School				
Total ADA	10,717.71	10,652.35	-0.6%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since 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)

Since we are in declining enrollment, the funded ADA is from the prior year. Since 2020-21 ADA was held constant from 2019-20, it will also be held constant for 2021-22 (per CDE).

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	11,534	11,197		
Charter School				
Total Enrollment	11,534	11,197	-2.9%	Not Met
1st Subsequent Year (2021-22)				
District Regular	11,270	11,197		
Charter School				
Total Enrollment	11,270	11,197	-0.6%	Met
2nd Subsequent Year (2022-23)				
District Regular	11,006	11,197		
Charter School				
Total Enrollment	11,006	11,197	1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment dropped more significantly than expected in the budget year due to COVID-19. We are estimating flat enrollment for 2021-22 and 2022-23.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	11,668	12,327	
Charter School			
Total ADA/Enrollment	11,668	12,327	94.7%
Second Prior Year (2018-19)			
District Regular	11,479	12,109	
Charter School			
Total ADA/Enrollment	11,479	12,109	94.8%
First Prior Year (2019-20)			
District Regular	11,219	11,796	
Charter School	0		
Total ADA/Enrollment	11,219	11,796	95.1%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	11,219	11,197		
Charter School	0			
Total ADA/Enrollment	11,219	11,197	100.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	10,651	11,197		
Charter School				
Total ADA/Enrollment	10,651	11,197	95.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	10,651	11,197		
Charter School				
Total ADA/Enrollment	10,651	11,197	95.1%	Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

2020-21 ADA is held constant at 2019-20 levels per California Department of Education due to COVID-19.

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 (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2020-21)	100,855,418.00	109,303,021.00	8.4%	Not Met
1st Subsequent Year (2021-22)	98,772,884.00	109,103,963.00	10.5%	Not Met
2nd Subsequent Year (2022-23)	96,618,379.00	103,523,946.00	7.1%	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)

At Adopted Budget, variables were unknown and COLA's were negative due to COVID-19 expectations. Once the Governor's Budget was released, budgets and COLAs were better than expected.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	79,666,180.54	90,680,822.94	87.9%
Second Prior Year (2018-19)	83,493,652.04	92,686,593.77	90.1%
First Prior Year (2019-20)	82,697,616.82	92,236,260.30	89.7%
Historical Average Ratio:			89.2%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	73,406,242.51	88,418,904.09	83.0%	Not Met
1st Subsequent Year (2021-22)	69,977,725.00	84,909,117.50	82.4%	Not Met
2nd Subsequent Year (2022-23)	71,186,535.00	86,346,854.00	82.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

A large portion of prior year unrestricted salaries in the current year and going forward are charged to restricted resources. This reason is why the ratios are different in the MYP than in prior years. This is also partially due to one-time funding of COVID-19 funds.

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	8,475,210.66	18,537,880.03	118.7%	Yes
1st Subsequent Year (2021-22)	6,385,897.00	7,493,034.00	17.3%	Yes
2nd Subsequent Year (2022-23)	6,385,897.00	7,493,034.00	17.3%	Yes

Explanation:
(required if Yes)

Projections at budget adoption for federal revenues were low due to unknowns in the Governor's budget. We received one-time federal funds in the current year for COVID-19 relief which greatly exceeded expectations. We also received additional ongoing federal revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	9,071,510.17	13,795,636.02	52.1%	Yes
1st Subsequent Year (2021-22)	8,464,424.00	8,548,070.00	1.0%	No
2nd Subsequent Year (2022-23)	8,396,016.00	8,520,247.00	1.5%	No

Explanation:
(required if Yes)

Fiscal year 2020-21 includes one-time funding (including COVID-19 funding) that was not included in the original budget because it was unknown at that time.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	9,406,553.53	9,347,629.02	-0.6%	No
1st Subsequent Year (2021-22)	9,408,133.00	9,347,967.50	-0.6%	No
2nd Subsequent Year (2022-23)	9,410,102.00	9,348,372.50	-0.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	4,521,785.02	7,886,255.40	74.4%	Yes
1st Subsequent Year (2021-22)	4,498,871.00	4,376,934.00	-2.7%	No
2nd Subsequent Year (2022-23)	4,491,486.00	4,458,782.00	-0.7%	No

Explanation:
(required if Yes)

Fiscal year 2020-21 includes one-time funding (including COVID-19 funding) that was not included in the original budget because it was unknown at that time.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	10,203,167.56	14,742,094.28	44.5%	Yes
1st Subsequent Year (2021-22)	10,273,521.00	13,779,694.00	34.1%	Yes
2nd Subsequent Year (2022-23)	10,503,142.00	13,996,272.00	33.3%	Yes

Explanation:
(required if Yes)

JPA expenditures and utilities have increased resulting in greater expenditures. We are also budgeting for inter-fund contributions to necessary programs.

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	26,953,274.36	41,681,145.07	54.6%	Not Met
1st Subsequent Year (2021-22)	24,258,454.00	25,389,071.50	4.7%	Met
2nd Subsequent Year (2022-23)	24,192,015.00	25,361,653.50	4.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	14,724,952.58	22,628,349.68	53.7%	Not Met
1st Subsequent Year (2021-22)	14,772,392.00	18,156,628.00	22.9%	Not Met
2nd Subsequent Year (2022-23)	14,994,628.00	18,455,054.00	23.1%	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)

Projections at budget adoption for federal revenues were low due to unknowns in the Governor's budget. We received one-time federal funds in the current year for COVID-19 relief which greatly exceeded expectations. We also received additional ongoing federal revenue.

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

Fiscal year 2020-21 includes one-time funding (including COVID-19 funding) that was not included in the original budget because it was unknown at that time.

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

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

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

Fiscal year 2020-21 includes one-time funding (including COVID-19 funding) that was not included in the original budget because it was unknown at that time.

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

JPA expenditures and utilities have increased resulting in greater expenditures. We are also budgeting for inter-fund contributions to necessary programs.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,230,171.96	4,230,171.96	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,158,238.36	

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 type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.6%	9.6%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	3.2%	1.0%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	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)		
Current Year (2020-21)	(2,174,333.21)	89,510,248.21	2.4%	Met
1st Subsequent Year (2021-22)	(487,128.50)	84,909,117.50	0.6%	Met
2nd Subsequent Year (2022-23)	(8,737,496.00)	86,346,854.00	10.1%	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 district is deficit spending due to declining enrollment over the last several years and due to increases in pension liabilities. District administration is aware of this deficit spending and is developing a plan to address these deficits.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	11,317,635.62	Met
1st Subsequent Year (2021-22)	10,636,727.90	Met
2nd Subsequent Year (2022-23)	1,899,231.90	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	(15,949,699.00)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The cash balance at year end is negative due to proposed deferrals by the State of California. District administration is aware of this cash deficit and is planning on going out for a TRANS loan.

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,219	10,651	10,651
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	153,006,247.85	134,364,221.22	136,731,888.50
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)	153,006,247.85	134,364,221.22	136,731,888.50
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,590,187.44	4,030,926.64	4,101,956.66
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,590,187.44	4,030,926.64	4,101,956.66

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,908,490.98	10,421,362.48	1,683,866.48
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	215,365.42	215,365.42
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)	2,203,755.73	2,203,755.73	2,203,755.73
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)	13,112,246.71	12,840,483.63	4,102,987.63
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.57%	9.56%	3.00%
District's Reserve Standard (Section 10B, Line 7):	4,590,187.44	4,030,926.64	4,101,956.66
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

The District does temporary loans between the Child Development Fund, Child Nutrition Fund, the Enterprise Fund, and the Special Reserve Fund for short-term cash flow needs.

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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(24,141,389.30)	(24,113,018.85)	-0.1%	(28,370.45)	Met
1st Subsequent Year (2021-22)	(24,770,178.00)	(26,789,222.00)	8.2%	2,019,044.00	Not Met
2nd Subsequent Year (2022-23)	(25,420,324.00)	(27,940,755.00)	9.9%	2,520,431.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	102,275.28	102,275.28	0.0%	0.00	Met
1st Subsequent Year (2021-22)	102,275.00	102,275.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	102,275.00	102,275.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	1,091,344.12	1,091,344.12	0.0%	0.00	Met
1st Subsequent Year (2021-22)	1,091,344.00	0.00	-100.0%	(1,091,344.00)	Not Met
2nd Subsequent Year (2022-23)	1,091,344.00	0.00	-100.0%	(1,091,344.00)	Not 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 to the Special Education Program have steadily increased due to the need for additional Special Education teachers based on increased IEPs.

- 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. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

La Mesa passed a bond in fiscal year 2020-21, therefore we are able to pay off our Prop 39 obligations and don't need to do transfers out.

- 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 commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If 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) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? Yes
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	Fund 01 - Objects 8XXX	Fund 01 - Objects 74XX	1,099,765
Certificates of Participation				
General Obligation Bonds	9	Fund 51 - Objects 8XXX	Fund 01 - Objects 74XX	21,209,849
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01 - Objects 8XXX	Various Funds and Objects	1,039,798

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

BOA Prop 39 Energy Plan	13	Fund 40 - Objects 8XXX	Fund 40 - Objects 74XX	10,758,639
TOTAL:				34,108,051

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	718,520	540,123	433,764	117,379
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

BOA Prop 39 Energy Plan	1,010,568	1,010,568	1,010,568	1,010,568
Total Annual Payments:	1,729,088	1,550,691	1,444,332	1,127,947
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
41,077,000.00	41,077,000.00
0.00	0.00
41,077,000.00	41,077,000.00
Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,522,081.00	2,522,081.00
2,643,288.00	2,643,288.00
2,852,987.00	2,852,987.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

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

1,440,506.92	1,440,506.92
1,415,881.00	1,415,881.00
1,486,676.00	1,486,676.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

1,440,506.92	1,440,506.92
1,415,881.00	1,415,881.00
1,486,676.00	1,486,676.00

- d. Number of retirees receiving OPEB benefits

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

156	156
156	156
156	156

4. Comments:

District paid benefits end at age 65 in all cases, except for four retired superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the district for the costs beyond the standard plan provided to active employees.

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)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
0.00	0.00
0.00	0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
3,222,125.00	3,222,125.00
3,383,231.25	3,383,231.25
3,552,392.81	3,552,392.81

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

3,222,125.00	3,222,125.00
3,383,231.25	3,383,231.25
3,552,392.81	3,552,392.81

4. Comments:

The district is a member of the San Diego County Office of Education Joint Powers Association Self Insurance Pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach and basis for valuation are determined by an actuary.

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	601.3	573.7	573.7	573.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

List other significant contract changes 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.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	559.6	576.2	576.2	576.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	62.0	62.0	62.0	62.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

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

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

Management/Supervisor/Confidential 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

Yes

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exceion of four retired superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,217.61	11,218.61	11,218.61	11,218.61	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,217.61	11,218.61	11,218.61	11,218.61	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	1.55	1.55	1.55	1.55	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.55	1.55	1.55	1.55	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,219.16	11,220.16	11,220.16	11,220.16	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	107,700,543.00	-0.18%	107,501,485.00	-5.27%	101,839,982.00
2. Federal Revenues	8100-8299	52,466.76	0.00%	52,467.00	0.00%	52,467.00
3. Other State Revenues	8300-8599	2,197,638.29	-1.77%	2,158,635.00	0.00%	2,158,635.00
4. Other Local Revenues	8600-8799	1,396,010.52	0.02%	1,396,349.00	0.03%	1,396,754.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,275.28	0.00%	102,275.00	0.00%	102,275.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,113,018.85)	11.10%	(26,789,222.00)	4.30%	(27,940,755.00)
6. Total (Sum lines A1 thru A5c)		87,335,915.00	-3.34%	84,421,989.00	-8.07%	77,609,358.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,643,091.41		36,623,539.00
b. Step & Column Adjustment				504,024.84		498,831.42
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,523,577.25)		(873,786.42)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,643,091.41	-9.89%	36,623,539.00	-1.02%	36,248,584.00
2. Classified Salaries						
a. Base Salaries				13,278,556.47		13,282,387.00
b. Step & Column Adjustment				175,327.51		175,386.09
c. Cost-of-Living Adjustment						
d. Other Adjustments				(171,496.98)		(170,948.09)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,278,556.47	0.03%	13,282,387.00	0.03%	13,286,825.00
3. Employee Benefits	3000-3999	19,484,594.63	3.01%	20,071,799.00	7.87%	21,651,126.00
4. Books and Supplies	4000-4999	3,402,448.78	-6.56%	3,179,339.00	1.87%	3,238,792.00
5. Services and Other Operating Expenditures	5000-5999	10,989,068.09	1.28%	11,129,621.00	1.51%	11,297,554.00
6. Capital Outlay	6000-6999	311,703.97	1.59%	316,660.00	1.87%	322,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	555,123.12	0.04%	555,362.00	0.05%	555,646.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,682.38)	1.59%	(249,589.50)	1.87%	(254,255.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,091,344.12	-100.00%	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)		89,510,248.21	-5.14%	84,909,117.50	1.69%	86,346,854.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,174,333.21)		(487,128.50)		(8,737,496.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,298,189.61		11,123,856.40		10,636,727.90
2. Ending Fund Balance (Sum lines C and D1)		11,123,856.40		10,636,727.90		1,899,231.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	215,365.42		0.00		0.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,908,490.98		10,421,362.48		1,683,866.48
2. Unassigned/Unappropriated	9790	0.00		215,365.42		215,365.42
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,123,856.40		10,636,727.90		1,899,231.90

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,908,490.98		10,421,362.48		1,683,866.48
c. Unassigned/Unappropriated	9790	0.00		215,365.42		215,365.42
(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	2,203,755.73		2,203,755.73		2,203,755.73
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		13,112,246.71		12,840,483.63		4,102,987.63
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	690,482.00	0.00%	690,482.00	0.00%	690,482.00
2. Federal Revenues	8100-8299	18,485,413.27	-59.75%	7,440,567.00	0.00%	7,440,567.00
3. Other State Revenues	8300-8599	11,597,997.73	-44.91%	6,389,435.00	-0.44%	6,361,612.00
4. Other Local Revenues	8600-8799	7,951,618.50	0.00%	7,951,618.50	0.00%	7,951,618.50
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	24,113,018.85	11.10%	26,789,222.00	4.30%	27,940,755.00
6. Total (Sum lines A1 thru A5c)		62,838,530.35	-21.61%	49,261,324.50	2.28%	50,385,034.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,037,435.15		16,885,279.00
b. Step & Column Adjustment				233,016.85		230,345.81
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,385,173.00)		(423,899.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,037,435.15	-26.71%	16,885,279.00	-1.15%	16,691,725.00
2. Classified Salaries						
a. Base Salaries				10,436,953.87		9,982,205.72
b. Step & Column Adjustment				131,765.12		131,574.82
c. Cost-of-Living Adjustment						
d. Other Adjustments				(586,513.27)		(145,991.04)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,436,953.87	-4.36%	9,982,205.72	-0.14%	9,967,789.50
3. Employee Benefits	3000-3999	17,611,785.61	2.44%	18,041,033.00	5.84%	19,094,824.00
4. Books and Supplies	4000-4999	4,483,806.62	-73.29%	1,197,595.00	1.87%	1,219,990.00
5. Services and Other Operating Expenditures	5000-5999	3,753,026.19	-29.39%	2,650,073.00	1.84%	2,698,718.00
6. Capital Outlay	6000-6999	3,927,425.00	-88.56%	449,446.00	1.87%	457,851.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	245,567.20	1.59%	249,472.00	1.87%	254,137.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		63,495,999.64	-22.11%	49,455,103.72	1.88%	50,385,034.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(657,469.29)		(193,779.22)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		851,248.51		193,779.22		0.00
2. Ending Fund Balance (Sum lines C and D1)		193,779.22		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	193,779.22		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		193,779.22		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	108,391,025.00	-0.18%	108,191,967.00	-5.23%	102,530,464.00
2. Federal Revenues	8100-8299	18,537,880.03	-59.58%	7,493,034.00	0.00%	7,493,034.00
3. Other State Revenues	8300-8599	13,795,636.02	-38.04%	8,548,070.00	-0.33%	8,520,247.00
4. Other Local Revenues	8600-8799	9,347,629.02	0.00%	9,347,967.50	0.00%	9,348,372.50
5. Other Financing Sources						
a. Transfers In	8900-8929	102,275.28	0.00%	102,275.00	0.00%	102,275.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		150,174,445.35	-10.98%	133,683,313.50	-4.26%	127,994,392.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,680,526.56		53,508,818.00
b. Step & Column Adjustment				737,041.69		729,177.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,908,750.25)		(1,297,686.23)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,680,526.56	-15.97%	53,508,818.00	-1.06%	52,940,309.00
2. Classified Salaries						
a. Base Salaries				23,715,510.34		23,264,592.72
b. Step & Column Adjustment				307,092.63		306,960.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(758,010.25)		(316,939.13)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,715,510.34	-1.90%	23,264,592.72	-0.04%	23,254,614.50
3. Employee Benefits	3000-3999	37,096,380.24	2.74%	38,112,832.00	6.91%	40,745,950.00
4. Books and Supplies	4000-4999	7,886,255.40	-44.50%	4,376,934.00	1.87%	4,458,782.00
5. Services and Other Operating Expenditures	5000-5999	14,742,094.28	-6.53%	13,779,694.00	1.57%	13,996,272.00
6. Capital Outlay	6000-6999	4,239,128.97	-81.93%	766,106.00	1.87%	780,433.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	555,123.12	0.04%	555,362.00	0.05%	555,646.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(115.18)	2.01%	(117.50)	0.43%	(118.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,091,344.12	-100.00%	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)		153,006,247.85	-12.18%	134,364,221.22	1.76%	136,731,888.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,831,802.50)		(680,907.72)		(8,737,496.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,149,438.12		11,317,635.62		10,636,727.90
2. Ending Fund Balance (Sum lines C and D1)		11,317,635.62		10,636,727.90		1,899,231.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	215,365.42		0.00		0.00
b. Restricted	9740	193,779.22		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,908,490.98		10,421,362.48		1,683,866.48
2. Unassigned/Unappropriated	9790	0.00		215,365.42		215,365.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,317,635.62		10,636,727.90		1,899,231.90


Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,908,490.98		10,421,362.48		1,683,866.48
c. Unassigned/Unappropriated	9790	0.00		215,365.42		215,365.42
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	2,203,755.73		2,203,755.73		2,203,755.73
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,112,246.71		12,840,483.63		4,102,987.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.57%		9.56%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		11,218.61		10,650.80		10,650.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		153,006,247.85		134,364,221.22		136,731,888.50
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)		153,006,247.85		134,364,221.22		136,731,888.50
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)		4,590,187.44		4,030,926.64		4,101,956.66
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)		4,590,187.44		4,030,926.64		4,101,956.66
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

LCFF Calculator Universal Assumptions												
La Mesa-Spring Valley (68197) - 1st Interi			11/30/2020									
Summary of Funding												
2019-20			2020-21		2021-22		2022-23		2023-24		2024-25	
Target Components:												
COLA & Augmentation		3.26%	0.00%		0.00%		0.00%		0.00%		0.00%	
Base Grant Proration Factor		-	0.00%		0.00%		0.00%		0.00%		0.00%	
Add-on, ERT & MSA Proration Factor		-	0.00%		0.00%		0.00%		0.00%		0.00%	
Base Grant		89,714,392	87,719,049		87,719,049		83,280,158		83,061,623		-	
Grade Span Adjustment		4,051,722	4,012,593		4,012,593		3,809,059		3,806,360		-	
Supplemental Grant		11,610,121	11,227,953		11,171,079		10,515,152		-		-	
Concentration Grant		3,239,619	2,843,681		2,701,497		2,338,346		-		-	
Add-ons		1,897,267	1,897,267		1,897,267		1,897,267		1,897,267		1,897,267	
Total Target		110,513,121	107,700,543		107,501,485		101,839,982		88,765,250		1,897,267	
Transition Components:												
Target		\$ 110,513,121	\$ 107,700,543	\$ 107,501,485	\$ 101,839,982	\$ 88,765,250	\$ 1,897,267					
Funded Based on Target Formula (PY P-2)		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE					
Floor		106,707,429	104,595,095	104,595,095	99,861,479	99,632,139	11,056,885					
Remaining Need after Gap (informational only)		-	-	-	-	-	-					
Gap %		100%	100%	100%	100%	100%	100%					
Current Year Gap Funding		-	-	-	-	-	-					
Miscellaneous Adjustments		-	-	-	-	-	-					
Economic Recovery Target		-	-	-	-	-	-					
Additional State Aid		-	-	-	-	-	9,159,618					
Total LCFF Entitlement		\$ 110,513,121	\$ 107,700,543	\$ 107,501,485	\$ 101,839,982	\$ 88,765,250	\$ 11,056,885					
Components of LCFF By Object Code												
2019-20			2020-21		2021-22		2022-23		2023-24		2024-25	
8011 - State Aid		\$ 66,422,631	\$ 51,134,472	\$ 60,832,099	\$ 55,796,691	\$ 78,574,552	\$ 11,056,885					
8011 - Fair Share												
8311 & 8590 - Categoricals		-	-	-	-	-	-					
EPA (for LCFF Calculation purposes)		9,317,516	20,658,378	10,761,693	10,217,084	10,190,698	-					
Local Revenue Sources:												
8021 to 8089 - Property Taxes		36,287,934	37,510,171	37,510,171	37,510,171	-	-					
8096 - In-Lieu of Property Taxes		(1,514,960)	(1,602,478)	(1,602,478)	(1,683,964)	-	-					
Property Taxes net of in-lieu		34,772,974	35,907,693	35,907,693	35,826,207	-	-					
TOTAL FUNDING		\$ 110,513,121	\$ 107,700,543	\$ 107,501,485	\$ 101,839,982	\$ 88,765,250	\$ 11,056,885					
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid					
Less: Excess Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Less: EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Phase-In Entitlement		\$ 110,513,121	\$ 107,700,543	\$ 107,501,485	\$ 101,839,982	\$ 88,765,250	\$ 11,056,885					
EPA Details												
% of Adjusted Revenue Limit - Annual		16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%	19.00000000%				
% of Adjusted Revenue Limit - P-2		16.08698870%	36.47280930%	19.00000000%	19.00000000%	19.00000000%	19.00000000%	19.00000000%				
EPA (for LCFF Calculation purposes)		\$ 9,317,516	\$ 20,658,378	\$ 10,761,693	\$ 10,217,084	\$ 10,190,698	\$ -					
8012 - EPA, Current Year Receipt												
(P-2 plus Current Year Accrual)		9,317,516	20,658,378	10,761,693	10,217,084	10,190,698	-					
8019 - EPA, Prior Year Adjustment												
(P-A less Prior Year Accrual)		141,096	-	-	-	-	-					
Accrual (from Assumptions)		-	-	-	-	-	-					

LCFF Calculator Universal Assumptions						
La Mesa-Spring Valley (68197) - 1st Interi			11/30/2020			
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	11,796	11,197	11,197	11,197	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>11,796</i>	<i>11,197</i>	<i>11,197</i>	<i>11,197</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	7,298	6,760	6,760	6,760	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>7,298</i>	<i>6,760</i>	<i>6,760</i>	<i>6,760</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	61.9100%	61.2000%	60.8900%	60.3700%	0.0000%	0.0000%
Rolling %, Concentration Grant	61.9100%	61.2000%	60.8900%	60.3700%	0.0000%	0.0000%
FUNDED ADA						
<i>Adjusted Base Grant ADA</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	5,058.33	5,009.48	5,009.48	4,755.38	4,752.01	-
Grades 4-6	3,824.60	3,706.64	3,706.64	3,518.91	3,511.38	-
Grades 7-8	2,590.61	2,504.04	2,504.04	2,378.06	2,361.45	-
Grades 9-12	-	-	-	-	-	-
<i>Total Adjusted Base Grant ADA</i>	<i>11,473.54</i>	<i>11,220.16</i>	<i>11,220.16</i>	<i>10,652.35</i>	<i>10,624.84</i>	<i>-</i>
<i>Necessary Small School ADA</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<i>Total Necessary Small School ADA</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Funded ADA	11473.54	11220.16	11220.16	10652.35	10624.84	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	5,009.48	5,009.48	4,755.38	4,755.38	-	-
Grades 4-6	3,706.64	3,706.64	3,518.91	3,518.91	-	-
Grades 7-8	2,504.04	2,504.04	2,378.06	2,378.06	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	11,220.16	11,220.16	10,652.35	10,652.35	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>253.38</i>	<i>-</i>	<i>567.81</i>	<i>-</i>	<i>10,624.84</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concent \$	14,849,740	\$ 14,071,634	\$ 13,872,576	\$ 12,853,498	\$ -	\$ -
Current year Percentage to Increase or Improve Se	15.84%	15.34%	15.12%	14.76%	0.00%	0.00%


LA MESA-SPRING VALLEY

2020-21 CASHFLOW

UPDATE DATE			ACTUALS THROUGH		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature											
12/4/2020			NOVEMBER		68197	02000	A. Davis													
					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 INTERIM	1ST	
 BEGINNING BALANCE:					\$ 4,286,381	\$ 7,178,391	\$ 8,503,160	\$ 17,113,058	\$ 13,326,352	\$ 10,377,951	\$ 22,643,429	\$ 16,255,007	\$ 9,464,488	\$ 3,725,234	\$ 887,406	\$ (7,510,910)				
LCFF SOURCES																				
1.1	S	8011		LCFF	\$ 2,746,504	\$ 2,746,504	\$ 4,943,707	\$ 4,943,707	\$ 4,943,707	\$ 4,602,102	\$ 4,602,102	\$ 4,602,102	\$ 4,602,102	\$ 4,602,102	\$ 4,602,102	\$ 3,197,728	\$ 51,134,472	\$ 51,134,472		
1.2	S	8021-8046		Property Taxes	\$ 296,167	\$ 508,974	\$ 487,360	\$ 738,512	\$ 2,082,311	\$ 11,741,966	\$ 5,585,486	\$ 915,053	\$ 915,053	\$ 9,414,070	\$ 4,209,246	\$ (292,061)	\$ 36,602,139	\$ 36,602,139		
1.3	S	8012		EPA	\$ -	\$ -	\$ 5,281,224	\$ -	\$ -	\$ 5,164,595	\$ -	\$ -	\$ 5,164,595	\$ -	\$ -	\$ 5,047,965	\$ 20,658,378	\$ 20,658,378		
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454,016	\$ 908,032	\$ 908,032		
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ -	\$ -	\$ (278,581)	\$ (123,814)	\$ (123,814)	\$ (128,198)	\$ (128,198)	\$ (112,173)	\$ (112,173)	\$ (112,173)	\$ (112,173)	\$ (1,359,498)	\$ (1,602,478)		
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ 34,812	\$ -	\$ -	\$ -	\$ -	\$ 188,841	\$ -	\$ -	\$ 171,020	\$ -	\$ 295,809	\$ 690,482	\$ 690,482		
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8000-8099 TOTAL LCFF SOURCES					\$ 3,042,671	\$ 3,290,290	\$ 10,433,709	\$ 5,558,405	\$ 6,902,204	\$ 21,380,465	\$ 10,702,248	\$ 5,388,958	\$ 10,569,577	\$ 14,075,019	\$ 8,699,175	\$ 8,591,284	\$ 108,634,005	\$ 108,391,025		
FEDERAL REVENUE																				
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2.3	S/A	8285	9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ 6,480	\$ -	\$ -	\$ -	\$ 6,480	\$ -	\$ -	\$ -	\$ 12,959	\$ 25,918		
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 552,474	\$ -	\$ 691,087	\$ -	\$ -	\$ 691,087	\$ -	\$ -	\$ 691,087	\$ 2,625,735	\$ 2,764,347		
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 3,064	\$ -	\$ -	\$ 109,403	\$ -	\$ -	\$ 109,403	\$ -	\$ -	\$ 109,403	\$ 331,273	\$ 437,612		
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 15,046	\$ 65,939	\$ -	\$ 93,091	\$ -	\$ -	\$ 93,091	\$ -	\$ -	\$ 93,091	\$ 360,258	\$ 372,365		
2.7	A	Multiple		Other Federal	\$ -	\$ 165	\$ 343,000	\$ 75,394	\$ 69,798	\$ 48,751	\$ 91,867	\$ 13,470	\$ 10,224	\$ 42,078			\$ 694,749	\$ 785,958		
2.8	M	Multiple	LLMF	Other Federal (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ 8,579,255	\$ -	\$ -	\$ -	\$ -	\$ 2,465,591	\$ -	\$ -	\$ -	\$ -	\$ 11,044,846	\$ 11,044,846		
8100-8299 TOTAL FEDERAL REVENUE					\$ -	\$ 165	\$ 8,940,365	\$ 693,807	\$ 76,278	\$ 942,332	\$ 91,867	\$ 2,479,061	\$ 910,285	\$ 42,078	\$ -	\$ 893,581	\$ 15,069,820	\$ 18,537,880		
OTHER STATE REVENUE																				
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 38,777	\$ 38,777	\$ 69,798	\$ 69,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,827	\$ 520,561	\$ 776,538	\$ 776,538		
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -		
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 361,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,015	\$ 361,015		
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ (73,696)	\$ -	\$ -	\$ 537,230	\$ -	\$ -	\$ 537,230	\$ -	\$ 537,230	\$ 1,537,993	\$ 2,148,918		
3.5	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 4,915,831	\$ 4,915,831	\$ 4,915,831		
3.6	A	Multiple		Other State	\$ -	\$ -	\$ 1,148,196	\$ 48,639	\$ 35,519	\$ 100,000	\$ 220,793	\$ 473,642	\$ 78,737	\$ (2)	\$ 12,747	\$ 2,533,361	\$ 4,651,632	\$ 4,651,632		
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ 941,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 941,702	\$ 941,702		
8300-8599 TOTAL OTHER STATE REVENUE					\$ 38,777	\$ 38,777	\$ 2,159,696	\$ 44,741	\$ 396,534	\$ 100,000	\$ 758,022	\$ 473,642	\$ 78,737	\$ 537,227	\$ 51,574	\$ 8,506,982	\$ 13,184,711	\$ 13,795,636		
OTHER LOCAL REVENUE																				
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 328,800	\$ 336,748	\$ 598,994	\$ 598,994	\$ 598,994	\$ 603,459	\$ 603,459	\$ 603,459	\$ 603,459	\$ 603,459	\$ 603,459	\$ 603,459	\$ 6,686,743	\$ 6,705,100		
4.2	A	Multiple		Other Local	\$ 14,830	\$ 218,406	\$ 35,281	\$ 96,239	\$ 20,274	\$ 121,025	\$ 185,717	\$ 96,978	\$ 388,284	\$ 154,996	\$ 102,375	\$ 263,266	\$ 1,697,670	\$ 2,642,529		
8600-8799 TOTAL OTHER LOCAL REVENUE					\$ 343,630	\$ 555,154	\$ 634,275	\$ 695,233	\$ 619,268	\$ 724,484	\$ 789,176	\$ 700,437	\$ 991,743	\$ 758,455	\$ 705,834	\$ 866,725	\$ 8,384,413	\$ 9,347,629		
OTHER FINANCING SOURCES																				
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,455	\$ -	\$ 81,821	\$ 102,276	\$ 102,275		
8900-8998 TOTAL OTHER FINANCING SOURCES					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,455	\$ -	\$ 81,821	\$ 102,276	\$ 102,275		
8000-8998 TOTAL REVENUE					\$ 3,425,078	\$ 3,884,387	\$ 22,168,045	\$ 6,992,186	\$ 7,994,283	\$ 23,147,282	\$ 12,341,313	\$ 9,042,098	\$ 12,550,342	\$ 15,433,235	\$ 9,456,583	\$ 18,940,393	\$ 145,375,224	\$ 150,174,445		
SALARIES & BENEFITS																				
6.1	A	1000-1999		Certificated	\$ 4,415,433	\$ 4,986,187	\$ 5,079,278	\$ 5,085,266	\$ 5,007,973	\$ 5,247,055	\$ 5,283,580	\$ 5,353,396	\$ 5,647,557	\$ 5,457,249	\$ 5,361,882	\$ 5,460,348	\$ 62,385,202	\$ 63,680,527		
6.2	A	2000-2999		Classified	\$ 1,129,088	\$ 1,752,802	\$ 1,922,700	\$ 1,898,215	\$ 1,981,851	\$ 2,031,335	\$ 1,972,196	\$ 2,055,879	\$ 2,048,058	\$ 2,186,781	\$ 1,979,942	\$ 2,197,809	\$ 23,156,655	\$ 23,715,510		
6.3	A	3000-3999		Benefits	\$ 1,297,220	\$ 1,746,171	\$ 2,790,830	\$ 2,791,982	\$ 3,021,997	\$ 3,021,997	\$ 3,021,997	\$ 3,021,997	\$ 3,021,997	\$ 3,021,997	\$ 3,021,997	\$ 2,352,520	\$ 32,132,700	\$ 32,180,549		
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,915,831	\$ 4,915,831	\$ 4,915,831		
6.5	M	1000-3999	LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1000-3999 TOTAL SALARIES & BENEFITS					\$ 6,841,741	\$ 8,485,160	\$ 9,792,807	\$ 9,775,462	\$ 10,011,820	\$ 10,300,387	\$ 10,277,773	\$ 10,431,272	\$ 10,717,612	\$ 10,666,026	\$ 10,363,821	\$ 14,926,508	\$ 122,590,389	\$ 124,492,417		
OTHER EXPENDITURES																				
7.1	A	4000-4999		Supplies	\$ 62,077	\$ 1,591,957	\$ 502,507	\$ 1,285,842	\$ 403,145	\$ 269,516	\$ 568,051	\$ 524,554	\$ 263,638	\$ 360,998	\$ 721,652	\$ 1,106,564	\$ 7,660,502	\$ 7,886,255		
7.2	A	5500-5599		Utilities	\$ 19,284	\$ 289,572	\$ 250,788	\$ 261,900	\$ 275,709	\$ 180,530	\$ 230,075	\$ 176,715	\$ 209,321	\$ 191,629	\$ 226,161	\$ 168,098	\$ 2,479,782	\$ 2,878,772		
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 382,978	\$ 1,539,359	\$ 508,165	\$ 415,285	\$ 295,525	\$ 497,801	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 829,407	\$ 1,394,803	\$ 11,863,322	\$ 11,863,322		
7.4	A	6000-6999		Capital	\$ -	\$ -	\$ 15,204	\$ 145,616	\$ 6,051	\$ 11,689	\$ 143,138	\$ 273,561	\$ 1,162,898	\$ 1,116,282	\$ 925,731	\$ 438,959	\$ 4,239,129	\$ 4,239,129		
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -	\$ -	\$ -		
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$ 276,055	\$ 1,510	\$ 1,051,561	\$ (4,293)	\$ 1,358	\$ (6,865)	\$ 6,865				\$ 320,161		\$ 1,646,352	\$ 1,646,352		
7.7	M	4000-7999	LLMF	Other Expenditures (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		


LA MESA-SPRING VALLEY

2020-21 CASHFLOW

UPDATE DATE		ACTUALS THROUGH		LEAID	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature											
12/4/2020		NOVEMBER		68197	02000	A. Davis													
				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 INTERIM	1ST	
 BEGINNING BALANCE:				\$ 4,286,381	\$ 7,178,391	\$ 8,503,160	\$ 17,113,058	\$ 13,326,352	\$ 10,377,951	\$ 22,643,429	\$ 16,255,007	\$ 9,464,488	\$ 3,725,234	\$ 887,406	\$ (7,510,910)				
4000-7998		TOTAL OTHER EXPENDITURES			\$ 740,394	\$ 3,422,398	\$ 2,328,225	\$ 2,104,350	981,789	\$ 952,671	\$ 2,448,129	\$ 2,474,830	\$ 3,135,857	\$ 3,168,909	\$ 3,023,113	\$ 3,108,424	\$ 27,889,088	\$ 28,513,831	
1000-7998		TOTAL EXPENDITURES			\$ 7,582,135	\$ 11,907,558	\$ 12,121,032	\$ 11,879,812	\$ 10,993,609	\$ 11,253,058	\$ 12,725,902	\$ 12,906,102	\$ 13,853,469	\$ 13,834,935	\$ 13,386,934	\$ 18,034,932	\$ 150,479,476	\$ 153,006,248	

LA MESA-SPRING VALLEY

2020-21 CASHFLOW

UPDATE DATE	ACTUALS THROUGH	LEAID	BUSINESS UNIT	BUSINESS ADVISOR	District's authorizing signature												
12/4/2020	NOVEMBER	68197	02000	A. Davis													
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2020-21 INTERIM	1ST
	BEGINNING BALANCE:		\$ 4,286,381	\$ 7,178,391	\$ 8,503,160	\$ 17,113,058	\$ 13,326,352	\$ 10,377,951	\$ 22,643,429	\$ 16,255,007	\$ 9,464,488	\$ 3,725,234	\$ 887,406	\$ (7,510,910)			

ASSETS			Beginning Bal												Ending Balance		
8.1	NP	9111-9199	Other Cash Equivalents	\$ (43,650)	\$ -	\$ -	\$ -	\$ -							\$ 43,650	\$ -	
8.2	NP	9200-9299	Receivables (Excl. Deferrals)	\$ (4,782,037)	\$ (4,429,606)	\$ 2,291,440	\$ (6,013)	\$ 5,737,333	\$ 60,962	\$ 538,821	\$ 589,100					\$ 0	
8.3	NP	9300-9319	Temporary Loans / Due From	\$ (610,115)	\$ -	\$ -	\$ 610,115	\$ -								\$ -	
8.4	NP	9320-9499	Other Assets	\$ (155,885)	\$ (12,460)	\$ 11,786	\$ 5,799	\$ 15,280	\$ (13,900)						\$ 149,380	\$ 0	
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ (13,855,973)	\$ 13,855,973	\$ -	\$ -	\$ -				\$ (2,758,948)	\$ (4,268,560)	\$ (4,268,560)	\$ (4,300,398)	\$ (9,369,713)	\$ (24,966,180)
9111-9499			TOTAL ASSETS (excluding cash 9110)	\$ (19,447,661)	\$ 9,413,907	\$ 2,303,226	\$ 609,902	\$ 5,752,613	\$ 47,063	\$ 538,821	\$ 589,100	\$ (2,758,948)	\$ (4,268,560)	\$ (4,268,560)	\$ (4,300,398)	\$ (9,176,683)	\$ (24,966,179)

CURRENT LIABILITIES			Beginning Bal												Ending Balance		
9.1	NP	9500-9599	Payables	\$ 3,065,240	\$ 3,607,376	\$ (817,657)	\$ 767,139	\$ (6,100,216)	\$ 12,887		\$ (534,770)					\$ (0)	
9.2	NP	9650-9659	Unearned Revenue	\$ 358,356	\$ -	\$ -	\$ (358,356)	\$ -								\$ -	
9.3	M	95XX	Deferrals (EPA Recover)	\$ 4,465,025	\$ (4,465,025)	\$ -	\$ -	\$ -								\$ -	
9500-9659			TOTAL CURRENT LIABILITIES	\$ 7,888,621	\$ (857,649)	\$ (817,657)	\$ 408,783	\$ (6,100,216)	\$ 12,887	\$ -	\$ (534,770)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)

OTHER ACTIVITY			Ending Balance														
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	
10.3	NP	7999	Expense Suspense		\$ (1,228,905)	\$ 1,237,631	\$ (385)	\$ (33,967)		\$ 3,661	\$ 3,661	\$ 3,661	\$ 3,661	\$ 3,661	\$ 3,661	\$ 3,661	\$ (0)
10.4	NP	8999	Revenue Suspense		\$ 22,672	\$ (22,150)	\$ 113,408	\$ (115,263)		\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ (0)
10.5	NP	9910	Payroll Suspense		\$ (300,690)	\$ 768,015	\$ (857,934)	\$ 1,599,562	\$ (9,025)	\$ (171,418)	\$ (171,418)	\$ (171,418)	\$ (171,418)	\$ (171,418)	\$ (171,418)	\$ (171,418)	\$ 0
10.6	NP	Multiple	Treasury Reconciling Items		\$ (267)	\$ 16,984	\$ (17,206)	\$ 490								\$ -	
9111-9499			TOTAL OTHER ACTIVITY		\$ (1,507,191)	\$ 2,000,480	\$ (762,117)	\$ 1,450,822	\$ (9,025)	\$ (167,567)	\$ (167,567)	\$ (167,567)	\$ (167,567)	\$ (167,567)	\$ (167,567)	\$ (167,567)	\$ (0)

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 5,482,409	\$ (4,916,604)	\$ 12,942,550	\$ 7,466,761	\$ 4,516,061	\$ 16,781,539	\$ 22,174,309	\$ 9,493,193	\$ 3,753,939	\$ 916,111	\$ (7,482,205)	\$ (15,920,993)	\$ (27,480,033)
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BORROWING ACTIVITY			Beginning Bal												Ending Balance		
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ 5,815,000	\$ -	\$ -								\$ 5,815,000		
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ 71,466	\$ -	\$ -								\$ 71,466		
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ (24,576)	\$ -	\$ -		\$ (75,596)						\$ (100,172)		
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -		\$ (5,815,000)						\$ (5,815,000)		
11.5	M	9600-9619	Temporary Loans / Due To	\$ 1,695,982	\$ -	\$ -	\$ (1,693,682)	\$ (2,300)							\$ -		
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -		
TOTAL BORROWING ACTIVITY			\$ 1,695,982	\$ -	\$ 5,861,891	\$ (1,693,682)	\$ (2,300)	\$ -	\$ -	\$ (5,890,596)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,705)	

ENDING CASH BALANCE	9110	\$ 7,178,391	\$ 8,503,160	\$ 17,113,058	\$ 13,326,352	\$ 10,377,951	\$ 22,643,429	\$ 16,255,007	\$ 9,464,488	\$ 3,725,234	\$ 887,406	\$ (7,510,910)	\$ (15,949,699)	\$ (25,812,756)
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La Mesa - Spring Valley School District

Nyhart Actuary & Employee Benefits

530 B Street, Ste. 900, San Diego, CA 92101
(619) 239-0831 – www.nyhart.com

GASB No. 75 ACTUARIAL VALUATION
Fiscal Year Ending June 30, 2020
(Measured at June 30, 2020)

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Table of Contents

Certification	1
Valuation Results Summary	3
GASB 75 Summary	4
Statement of Changes in Fiduciary Net Position	5
Schedule of Changes in Net OPEB Liability and Related Ratios	6
OPEB Expense	7
Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB	8
Net OPEB Liability Sensitivity	9
Schedule of Contributions	10
Valuation Data	11
Benefit Plan Provisions	12
Actuarial Assumptions and Methods	13
Glossary	16

Ms. Christine Levandowski
La Mesa - Spring Valley School District
4750 Date Ave.
La Mesa, CA 91942

9/23/2020

This report summarizes the GASB actuarial valuation for the La Mesa - Spring Valley School District's Other Post Employment Benefit (OPEB) for the fiscal year ending June 30, 2020 (measured at June 30, 2020). Nyhart prepared this report to meet employer financial accounting requirements under Governmental Accounting Standards Board (GASB) Statement No. 75 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions). To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 75.

The information presented herein is based on the actuarial assumptions and substantive plan provisions summarized in this report and participant information furnished to us by the Plan Sponsor. We have reviewed the employee census provided by the Plan Sponsor for reasonableness when compared to the prior information provided but have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based. When relevant data may be missing, we may have made assumptions we feel are neutral or conservative to the purpose of the measurement. We are not aware of any significant issues with and have relied on the data provided.

The discount rate, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period and roll-forward techniques); and changes in plan provisions or applicable law.

We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

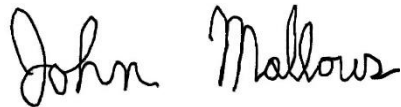
To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report. Our professional work is in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The undersigned meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Should you have any questions please do not hesitate to contact us.

A stylized handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke.

Suraj Datta, ASA, MAAA, MBA
Consulting Actuary

A handwritten signature in black ink that reads "John Mallows" in a cursive script.

John Mallows, FSA, MAAA
Valuation Actuary

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Valuation Results Summary

As of Valuation Date: June 30, 2020

	Explicit		Implicit		Total
Present Value of Employer Contributions					
Actives	\$ 44,770,330	\$	28,450,935	\$	73,221,265
Retirees	5,215,535		3,314,221		8,529,756
Total	<u>\$ 49,985,865</u>	<u>\$</u>	<u>31,765,156</u>	<u>\$</u>	<u>81,751,021</u>

Total (Accrued) OPEB Liability					
Actives	\$ 25,171,684	\$	16,031,053	\$	41,202,737
Retirees	5,215,535		3,314,221		8,529,756
Total	<u>\$ 30,387,219</u>	<u>\$</u>	<u>19,345,274</u>	<u>\$</u>	<u>49,732,493</u>

	Explicit		Implicit		Total
Projected FYB Employer Contributions					
2020	\$ 1,414,678	\$	937,228	\$	2,351,906
2021	1,576,810		1,000,953		2,577,763
2022	1,700,406		1,066,376		2,766,782
2023	1,980,885		1,226,796		3,207,681
2024	2,086,044		1,300,393		3,386,437
2025	2,116,912		1,322,968		3,439,880
2026	2,182,818		1,349,710		3,532,528
2027	2,294,436		1,418,134		3,712,570
2028	2,378,051		1,463,947		3,841,998
2029	2,336,728		1,450,276		3,787,004

Actuarial Assumptions as of Valuation Date

Inflation	2.75%
Salary increases	3.00%
Discount rate	2.66%

Plan Membership

Inactive plan members or beneficiaries currently receiving benefits	154
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>1,203</u>
	1,357

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
GASB 75 Summary

Net OPEB Liability

The components of the Net OPEB Liability at June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability	\$ 49,732,494	\$ 41,077,000	\$ 38,566,146
Plan fiduciary net position	<u>0</u>	<u>0</u>	<u>0</u>
Net OPEB Liability	<u>\$ 49,732,494</u>	<u>\$ 41,077,000</u>	<u>\$ 38,566,146</u>
Plan fiduciary net position as a % of the Total OPEB Liability	0.00%	0.00%	0.00%
OPEB Expense for the Fiscal Year Ended June 30,	\$ 4,918,695	\$ 3,838,502	\$ 3,577,441

Actuarial Assumptions

The Total OPEB Liability was determined using the following actuarial assumptions.

Inflation	2.75%	2.75%	2.75%
Salary increases	3.00%	3.00%	3.00%
Discount rate	2.66%	3.15%	3.50%

Plan Membership

The Total OPEB Liability was determined based on the plan membership as of June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Inactive plan members or beneficiaries currently receiving benefits	154	156	156
Inactive plan members entitled to but not yet receiving benefits	0	0	0
Active plan members	<u>1,203</u>	<u>1,228</u>	<u>1,228</u>
	1,357	1,384	1,384

Retiree Health Plan

GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)

Statement of Changes in Fiduciary Net Position

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Additions			
Contributions:			
Employer	\$ 2,522,081	\$ 2,195,486	\$ 2,062,012
Member	0	0	0
Nonemployer Contributing Entity	0	0	0
Total contributions	<u>\$ 2,522,081</u>	<u>\$ 2,195,486</u>	<u>\$ 2,062,012</u>
Investment income:			
Net increase in fair value of investments	\$ 0	\$ 0	\$ 0
Interest and dividends	0	0	0
Less investment expense, other than from securities lending	0	0	0
Net income other than from securities lending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Securities lending income	0	0	0
Less securities lending expense	0	0	0
Net income from securities lending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net investment income	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other	0	0	0
Total additions	<u>\$ 2,522,081</u>	<u>\$ 2,195,486</u>	<u>\$ 2,062,012</u>
Deductions			
Benefit payments	\$ 2,522,081	\$ 2,195,486	\$ 2,062,012
Administrative expense	0	0	0
Other expense	0	0	0
Total deductions	<u>\$ 2,522,081</u>	<u>\$ 2,195,486</u>	<u>\$ 2,062,012</u>
Net increase in net position	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net position restricted for OPEB			
Beginning of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Note: The employer contributions include retiree benefit payments inclusive of subsidy.

Retiree Health Plan

GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Schedule of Changes in Net OPEB Liability and Related Ratios

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 2,574,537	\$ 2,344,655	\$ 2,304,605
Interest	1,335,301	1,393,457	1,310,764
Changes of benefit terms	0	0	0
Differences between expected and actual experience	(613,161)	0	0
Changes of assumptions	7,880,898	968,228	(265,499)
Benefit payments, including refunds of member contributions	(2,522,081)	(2,195,486)	(2,062,012)
Net change in Total OPEB Liability	<u>8,655,494</u>	<u>2,510,854</u>	<u>1,287,858</u>
Total OPEB Liability - beginning	41,077,000	38,566,146	37,278,288
Total OPEB Liability - ending (a)	<u>\$ 49,732,494</u>	<u>\$ 41,077,000</u>	<u>\$ 38,566,146</u>
Plan fiduciary net position			
Contributions - employer	\$ 2,522,081	\$ 2,195,486	\$ 2,062,012
Contributions - member	0	0	0
Contributions - nonemployer contributing member	0	0	0
Net investment income	0	0	0
Benefit payments, including refunds of member contributions	(2,522,081)	(2,195,486)	(2,062,012)
Administrative expenses	0	0	0
Other expense	0	0	0
Net change in plan fiduciary net position	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
Plan fiduciary net position - beginning	0	0	0
Plan fiduciary net position - ending (b)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net OPEB Liability - ending (a) - (b)	<u>\$ 49,732,494</u>	<u>\$ 41,077,000</u>	<u>\$ 38,566,146</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%
Covered - employee payroll	\$ 79,814,625	\$ 77,489,927	\$ 77,170,000
Net OPEB Liability as percentage of covered-employee payroll	62.3%	53.0%	50.0%

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
OPEB Expense

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 2,574,537	\$ 2,344,655	\$ 2,304,605
Interest on Total OPEB Liability	1,335,301	1,393,457	1,310,764
Projected earnings on OPEB plan investments	0	0	0
Reduction for contributions from active employees	0	0	0
OPEB plan administrative expense	0	0	0
Changes of benefit terms	0	0	0
Other changes	0	0	0
Current period recognition of deferred outflows/(inflows) of resources			
Differences between Expected & Actual Experience in measurement of the Total OPEB Liability	(76,645)	0	0
Changes of assumptions	1,085,502	100,390	(37,928)
Differences between Projected & Actual Earnings on OPEB Plan Investments	0	0	0
Annual OPEB Expense	<u>\$ 4,918,695</u>	<u>\$ 3,838,502</u>	<u>\$ 3,577,441</u>

Retiree Health Plan

GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Differences between expected and actuarial experience in measurement of the Total OPEB Liability for the period ending:	Initial Balance	Initial Amortization Period	Annual Recognition	06/30/2020 Balance
June 30, 2020	\$ (613,161)	8	\$ (76,645)	\$ (536,516)
June 30, 2019	0	7	0	0
June 30, 2018	0	7	0	0
Total			\$ (76,645)	\$ (536,516)

Changes of assumptions for the period ending:	Initial Balance	Initial Amortization Period	Annual Recognition	06/30/2020 Balance
June 30, 2020	\$ 7,880,898	8	\$ 985,112	\$ 6,895,786
June 30, 2019	968,228	7	138,318	691,592
June 30, 2018	(265,499)	7	(37,928)	(151,715)
Total			\$ 1,085,502	\$ 7,435,663

Differences between projected and actual earnings on OPEB plan investments for the period ending:	Initial Balance	Initial Amortization Period	Annual Recognition	06/30/2020 Balance
June 30, 2020	\$ 0	5	\$ 0	\$ 0
June 30, 2019	0	5	0	0
June 30, 2018	0	5	0	0
Total			\$ 0	\$ 0

The balances as of June 30, 2020 of the deferred outflows/(inflows) of resources will be recognized in OPEB expense for the period ending June 30,

2021	\$ 1,008,857
2022	\$ 1,008,857
2023	\$ 1,008,857
2024	\$ 1,008,854
2025	\$ 1,046,787
Thereafter	\$ 1,816,935

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Net OPEB Liability Sensitivity

Discount rate

The discount rate used to measure the Total OPEB Liability is 2.66%.

Sensitivity of the Net OPEB Liability to changes in the discount rate

The following presents the Net OPEB Liability, calculated using the discount rate of 2.66%, as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.66%) or 1-percentage-point higher (3.66%) than the current rate:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Net OPEB Liability	\$ 53,497,084	\$ 49,732,494	\$ 46,187,290

Sensitivity of the Net OPEB Liability to changes in healthcare cost trend rates

	1% Decrease (5.50% decreasing to 3.50%)	Current Healthcare Cost Trend Rates (6.50% decreasing to 4.50%)	1% Increase (7.50% decreasing to 5.50%)
Net OPEB Liability	\$ 44,770,091	\$ 49,732,494	\$ 55,522,346

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Schedule of Contributions

This schedule is not required for unfunded OPEB plans.

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Valuation Data

The valuation was based on the census furnished to us by the District. The following tables display the age distribution for retirees and the age/service distribution for active employees as of the Valuation Date.

Age Distribution of Eligible Retired Participants & Beneficiaries

Age	Total
<55	1
55-59	35
60-64	114
65+	<u>4</u>
Total:	154
Average Age:	62.2
Average Retirement Age*:	58.8

* Includes 4 retirees with lifetime benefits who are currently over age 65.

Age/Service Distribution of All Active Benefit Eligible Employees

Age	Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
<25	7	33	2	0	0	0	0	0	0	0	42
25-29	18	66	11	0	0	0	0	0	0	0	95
30-34	18	61	22	10	3	0	0	0	0	0	114
35-39	10	55	29	15	13	4	0	0	0	0	126
40-44	10	46	21	10	40	18	3	0	0	0	148
45-49	3	39	12	19	34	47	14	3	0	0	171
50-54	3	34	14	18	22	35	38	17	3	0	184
55-59	2	13	7	17	30	37	24	45	5	0	180
60-64	2	12	8	7	13	24	14	16	1	2	99
65-69	0	3	2	2	11	5	6	6	1	0	36
70+	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>
Total:	73	364	128	100	167	172	100	87	10	2	1203
Average Age:			46.3								
Average Service:			13.5								
Average Hire Age:			32.8								
Estimated Payroll:			\$79,977,437								

* Excludes employees currently greater than age 65.

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Benefit Plan Provisions

This study analyzes the postretirement health benefit plans provided by the District.

The District currently offers medical and dental coverage to eligible retirees. Eligibility for benefits requires retirement under PERS or STRS with at least 10 years of benefit eligible service in the District during the most recent 15 years prior to retirement. Management retirees are also eligible to receive a District paid-life insurance benefit. Benefits are for retiree only coverage and for medical coverage are limited to the retiree-only premium for the UHC Network 1 plan, the Kaiser HMO 15 plan, or the out-of-area PPO for retirees living outside of the coverage area. Retirees may elect dependent coverage and/or a higher-cost option on a self-pay basis (paying any premiums in excess of the District contributions). District-paid benefits including elected spouse coverage end at the death of the retiree or upon the retiree reaching age 65. There are 4 retired Superintendents currently receiving lifetime benefits under special Board authorization. Employees hired on or after June 30, 2020 are not eligible for retiree health benefits.

Premium Rates

For coverage, the District participates in the Southern California Schools VEBA, a community-rated plan. All participating employers' premiums are based on the shared experience of the plan. Dental coverage is provided through Delta Dental PPO and Delta Care HMO. The following tables summarize the current monthly premiums for the primary plans in which the retirees are enrolled. All premiums are effective for the 2020 calendar year.

	Kaiser (\$15)	UHC HMO Network 1	UHC HMO Network 2	UHC Signature Value Alliance
Retiree Only	\$ 679.00	\$ 719.00	\$ 962.50	\$ 782.50
Retiree Plus Spouse	\$ 1,347.00	\$ 1,463.00	\$ 1,973.33	\$ 1,531.67
Retiree Plus Child	\$ 1,169.00	\$ 1,142.00	\$ 1,542.50	\$ 1,270.00
Retiree Plus Family	\$ 1,842.00	\$ 2,058.00	\$ 2,780.00	\$ 2,135.83
Medicare Rate				

	Delta Dental PPO	Delta Care HMO	Life (Annual)
Retiree Only	\$ 51.86	\$17.33	\$23.10
Retiree Plus Spouse	\$103.73	\$34.08	\$23.10
Retiree Plus Child	\$ 89.55	\$35.69	\$23.10
Retiree Plus Family	\$141.67	\$53.09	\$23.10

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Actuarial Assumptions and Methods

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Fiscal Year: July 1st to June 30th

Valuation Date: June 30, 2020

Measurement Date: June 30, 2020 for FYE June 30, 2020

Funding Practice: Pay-as-you-go funding

Discount Rate: 2.66% as of June 30, 2020 and 3.15% as of July 1, 2019 for accounting disclosure purposes. This is based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). For the current valuation, the discount rate was selected from the range of indices as shown in the table below:

	As of 06/30/2020
Bond Buyer Go 20 – Municipal Bond Index	2.21%
S&P Municipal Bond 20-year High Grade Rate Index	2.66%
Fidelity 20-year Go Municipal Bond Index	2.45%
Bond Index Range	2.21% - 2.66%
Actual Discount Rate Used	2.66%

Inflation: 2.75% per annum

Payroll Increases: 3.00% per annum, in aggregate

Pre-retirement Turnover: According to the termination rates under the most recent CalPERS pension plan valuation. Sample rates for Miscellaneous employees are as follows:

Service	Entry Age			
	20	30	40	50
0	21.07%	18.83%	13.75%	12.39%
5	12.13%	12.13%	7.49%	5.99%
10	0.00%	5.26%	4.37%	2.98%
15	0.00%	3.09%	3.09%	2.03%
20	0.00%	0.00%	2.00%	1.51%
25	0.00%	0.00%	1.17%	1.17%
30	0.00%	0.00%	0.00%	0.03%

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Actuarial Assumptions and Methods

Mortality Rates:

General	SOA Pub-2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019
Surviving Spouses	SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019

Retirement Rates:

Age	Percent Retiring*						PEPRA All YOS
	5 YOS	10 YOS	20 YOS	30 YOS	40 YOS	50 YOS	
55	2.0%	3.8%	7.3%	19.2%	36.0%	0.0%	20.0%
60	4.4%	7.2%	13.0%	19.7%	29.1%	0.0%	15.0%
65	12.0%	15.6%	22.9%	33.3%	40.0%	40.0%	35.0%
70	12.0%	15.6%	22.9%	33.3%	40.0%	40.0%	100.0%
75+	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

* Of those having met eligibility to receive District paid benefits. The percentage refers to the probability that an active employee who has reached the stated age will retire within the following year.

Participation Rates: 95% of eligible active employees are assumed to elect medical coverage at retirement. Future retirees are assumed to elect plan coverage similar to current retirees. Actual plan coverage is used for current retirees.

Spouse Coverage: 10% of future retirees electing coverage are assumed elect coverage for their spouse. Male spouses are assumed to be 3 years older than female spouses. If available, actual spouse coverage and spouse ages are used for current retirees.

Retiree Health Plan
GASB 75 Report Fiscal Year Ending June 30, 2020 (Measured at June 30, 2020)
Actuarial Assumptions and Methods

Claim Cost Development: The valuation was based on the premiums and enrollment information furnished by the District. The average annual medical (includes prescription drugs) premium for a single participant under age 65 was determined. A claim cost curve was developed using an assumption for aging. This results in an expected retiree claim cost for every 5 year age bracket as shown below:

Age Bracket	Kaiser (\$15)	UHC HMO Network 1	UHC HMO Network 2
50 to 54	\$ 9,100	\$ 9,700	\$12,900
55 to 59	\$11,400	\$12,000	\$16,100
60 to 64	\$14,700	\$15,600	\$20,800

Medical Trend Rates: Medical costs are adjusted in future years by the following trends:

FYE	Medical/Rx
2021	6.50%
2022	6.25%
2023	6.00%
2024	5.75%
2025	5.50%
2026	5.25%
2027	5.00%
2028	4.75%
2029+	4.50%

District Contribution: The CalPERS minimum required contribution is assumed to increase 4% per year; the District's additional monthly contribution for employees is assumed to increase at 3.0% per year.

Actuarial Cost Method: The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the "cost" is based on the projected benefit expected to be paid at retirement.

The EAN normal cost equals the level annual amount of contribution from the employee's date of hire (entry date) to their retirement date that is sufficient to fund the projected benefit. As required by GASB 75, the normal cost is calculated to remain level as a percentage of pay. The EAN actuarial accrued liability equals the present value of all future benefits for retired and current employees and their beneficiaries less the portion expected to be funded by future normal costs.

All employees eligible as of the measurement date in accordance with the provisions of the Plan listed in the data provided by the District were included in the valuation.

Actuarial Value of Assets: Any assets of the plan will be valued on a market value basis.

GASB 75 defines several unique terms not commonly employed in the funding of pension and retiree health plans. The definitions of the terms used in the GASB actuarial valuations are noted below.

1. **Actuarial Assumptions** – Assumptions as to the occurrence of future events affecting health care costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and Government provided health care benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; characteristics of future entrants for Open Group Actuarial Cost Methods; and other relevant items.
2. **Actuarial Cost Method** – A procedure for determining the Actuarial Present Value of Future Benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Service Cost and a Total OPEB Liability.
3. **Actuarially Determined Contribution** - A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in accordance with the parameters and in conformity with Actuarial Standards of Practice.
4. **Actuarial Present Value** – The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:
 - a. adjusted for the probable financial effect of certain intervening events (such as changes in compensation levels, Social Security, marital status, etc.);
 - b. multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned; and
 - c. discounted according to an assumed rate (or rates) of return to reflect the time value of money.
5. **Deferred Outflow / (Inflow) of Resources** – represents the following items that have not been recognized in the OPEB Expense:
 - a. Differences between expected and actual experience of the OPEB plan
 - b. Changes in assumptions
 - c. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)
6. **Explicit Subsidy** – The difference between (a) the amounts required to be contributed by the retirees based on the premium rates and (b) actual cash contribution made by the employer.
7. **Funded Ratio** – The actuarial value of assets expressed as a percentage of the Total OPEB Liability.

8. **Healthcare Cost Trend Rate** – The rate of change in the per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.
9. **Implicit Subsidy** – In an experience-rated healthcare plan that includes both active employees and retirees with blended premium rates for all plan members, the difference between (a) the age-adjusted premiums approximating claim costs for retirees in the group (which, because of the effect of age on claim costs, generally will be higher than the blended premium rates for all group members) and (b) the amounts required to be contributed by the retirees.
10. **OPEB** – Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.
11. **OPEB Expense** – Changes in the Net OPEB Liability in the current reporting period, which includes Service Cost, interest cost, changes of benefit terms, expected earnings on OPEB Plan investments, reduction of active employees' contributions, OPEB plan administrative expenses, and current period recognition of Deferred Outflows / (Inflows) of Resources.
12. **Pay-as-you-go** – A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
13. **Per Capita Costs** – The current cost of providing postretirement health care benefits for one year at each age from the youngest age to the oldest age at which plan participants are expected to receive benefits under the plan.
14. **Present Value of Future Benefits** – Total projected benefits include all benefits estimated to be payable to plan members (retirees and beneficiaries, terminated employees entitled to benefits but not yet receiving them, and current active members) as a result of their service through the valuation date and their expected future service. The actuarial present value of total projected benefits as of the valuation date is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. Expressed another way, it is the amount that would have to be invested on the valuation date so that the amount invested plus investment earnings will provide sufficient assets to pay total projected benefits when due.
15. **Real Rate of Return** – the rate of return on an investment after adjustment to eliminate inflation.

16. **Select and Ultimate Rates** – Actuarial assumptions that contemplate different rates for successive years. Instead of a single assumed rate with respect to, for example, the investment return assumption, the actuary may apply different rates for the early years of a projection and a single rate for all subsequent years. For example, if an actuary applies an assumed investment return of 8% for year 20W0, then 7.5% for 20W1, and 7% for 20W2 and thereafter, then 8% and 7.5% are the select rates, and 7% is the ultimate rate.
17. **Service Cost** – The portion of the Actuarial Present Value of projected benefit payments that is attributed to a valuation year by the Actuarial Cost Method.
18. **Substantive Plan** – The terms of an OPEB plan as understood by the employer(s) and plan members.
19. **Total OPEB Liability** – That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of Future Benefits, which is attributed to past periods of employee service (or not provided for by the future Service Costs).

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: La Mesa-Spring Valley School District

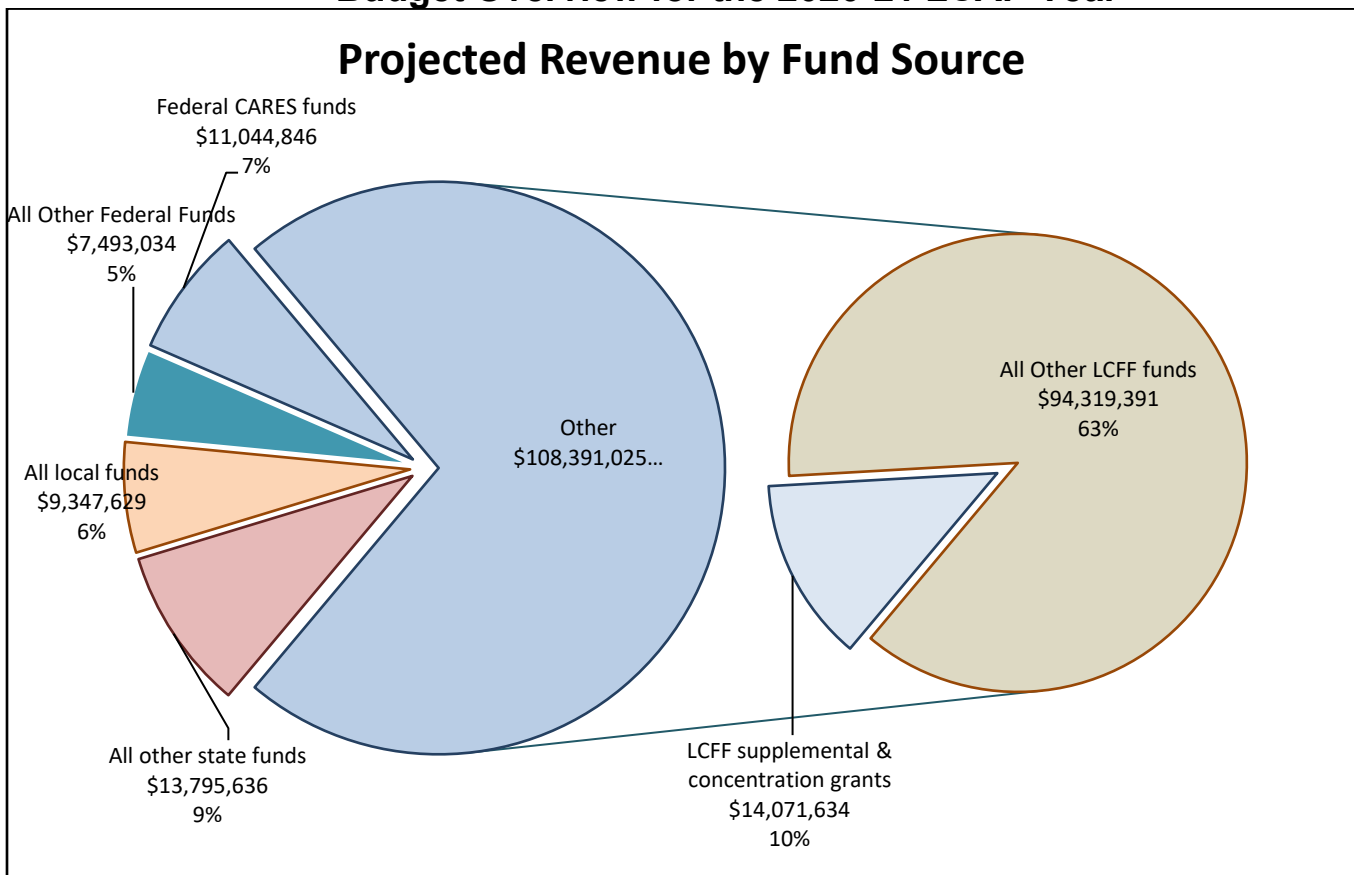
CDS Code: 37 68197 0000000

School Year: 2020-2021

LEA contact information: Jennifer Nerat, Assistant Superintendent, Business Services

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-21 LCAP Year

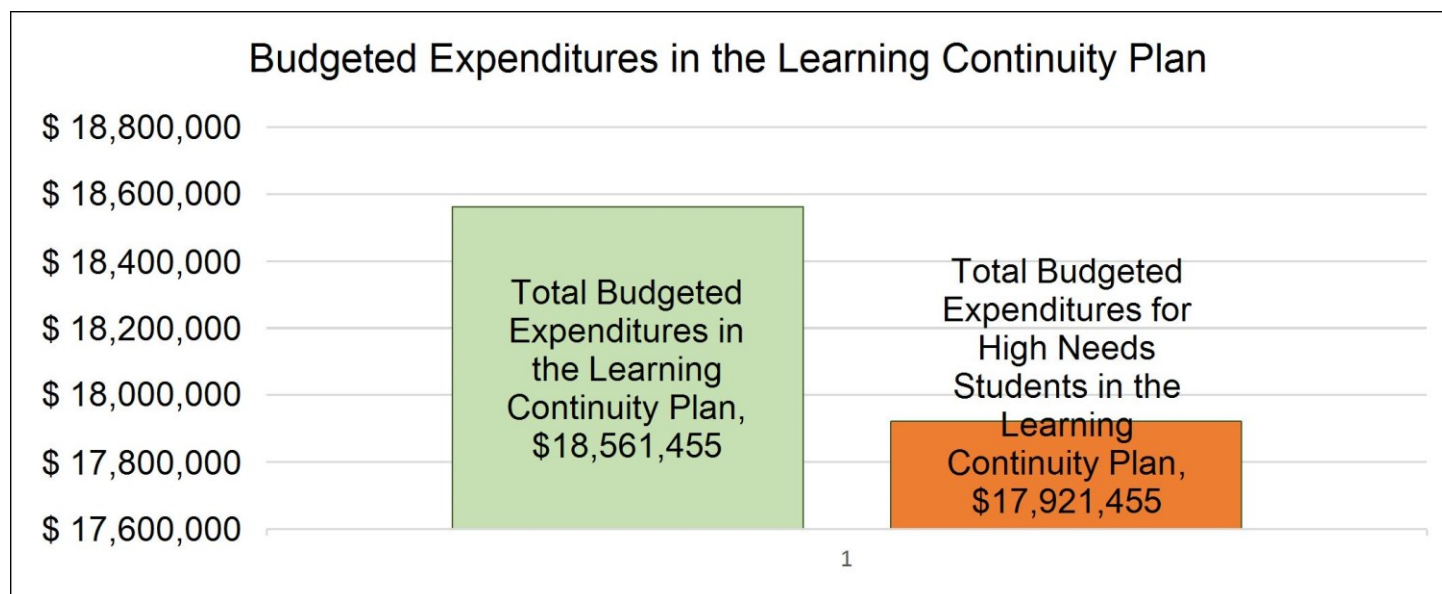


This chart shows the total general purpose revenue La Mesa-Spring Valley School District expects to receive in the coming year from all sources.

The total revenue projected for La Mesa-Spring Valley School District is \$150,072,170, of which \$108,391,025 is Local Control Funding Formula (LCFF), \$13,795,636 is other state funds, \$9,347,629 is local funds, and \$18,537,880 is federal funds. Of the \$18,537,880 in federal funds, \$11,044,846 are federal CARES Act funds. Of the \$108,391,025 in LCFF Funds, \$14,071,634 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much La Mesa-Spring Valley School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

La Mesa-Spring Valley School District plans to spend \$151,914,904 for the 2020-21 school year. Of that amount, \$18,561,455 is tied to actions/services in the Learning Continuity Plan and \$133,353,449 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

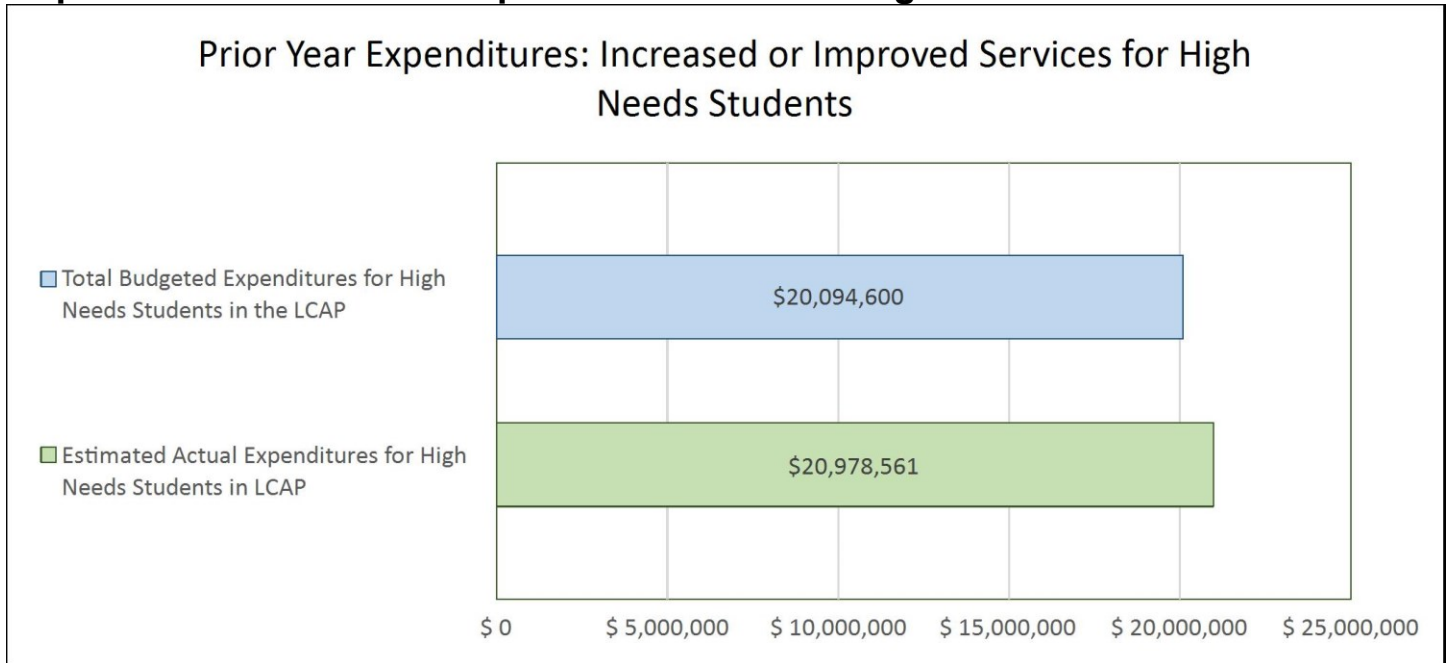
Most of the expenditures not included in the Learning Continuity Plan are for classified staff and certificated staff, salaries, and benefits. We also have routine restricted maintenance expenditures and expenditures associated with transportation.

Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, La Mesa-Spring Valley School District is projecting it will receive \$14,071,634 based on the enrollment of foster youth, English learner, and low-income students. La Mesa-Spring Valley School District must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. La Mesa-Spring Valley School District plans to spend \$17,921,455 towards meeting this requirement, as described in the Learning Continuity Plan.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what La Mesa-Spring Valley School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what La Mesa-Spring Valley School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, La Mesa-Spring Valley School District's LCAP budgeted \$20,094,600 for planned actions to increase or improve services for high needs students. La Mesa-Spring Valley School District actually spent \$20,978,561 for actions to increase or improve services for high needs students in 2019-20.