

2020-21 2nd Interim Multi Year Projection (MYP) General Fund 01

REVENUES	2020-21	2021-22	2022-23
LCFF Sources	142,616,854	147,628,645	145,104,348
Remaining Revenues	48,201,991	34,675,435	33,777,458
Total Revenues	190,818,845	182,304,080	178,881,806
EXPENDITURES			
Salaries & Benefits	148,458,648	143,547,033	142,391,843
Books/Supplies & Outlay	10,353,174	3,971,158	3,571,158
Services & Operating Expenses	42,999,556	39,107,976	37,847,976
Other Outgo & Indirect Costs	-448,028	-546,049	-546,049
Future Unidentified Fiscal Stabilization Measures	0	0	0
Total Expenditures	201,363,351	186,080,117	183,264,928
Operating Net Increase/Decrease	-10,544,506	-3,776,038	-4,383,122
Transfers In and Other Sources & Transfers Out and Other Uses	4,736,721	2,036,507	979,415
Current Year Increase/Decrease In Fund Balance	-5,807,785	-1,739,531	-3,403,707
Beginning Balance	23,636,527	17,828,742	16,089,212
Ending Balance	17,828,742	16,089,212	12,685,505
Components of Ending Balance	2020-21	2021-22	2022-23
Restricted Ending Balance (only can be spent on federal or state mandates, or per donor requirements)	4,945,120	4,945,120	4,945,120
Reserve for Economic Uncertainty	6,060,724	5,582,404	5,497,948
Unassigned/Unappropriated Ending Balance	6,822,899	5,561,689	2,242,437
MYP Assumption for 2nd Interim:			
	2020-21	2021-22	2022-23
Statutory COLA & Augmentation/Suspension	0.00%	3.84%	2.98%
Statutory COLA	2.31%	3.84%	2.98%
Augmentation/(COLA) Suspension	-2.31%	0.00%	0.00%
CalPERS Employer Rate	20.70%	23.00%	26.30%
CalSTRS Employer Rate	16.15%	15.92%	18.00%
Enrollment Projection General Fund 01 (Non-Charter Schools)	14,115	13,694	13,694
Current Year Average Daily Attendance (ADA) Fund 01 (Non-Charter Schools)	13,554.49	12,838.13	12,838.13
Funded ADA (Funded on greater of current or prior year)	13,554.49	13,554.49	12,838.13

Revenue Assumptions for 2nd Interim:	2020/21	2021/22	2022/23
State LCFF Revenue	Updated with assumptions for COLA and student data as shown above.	Updated with assumptions for COLA and student data as shown above.	Updated with assumptions for COLA and student data as shown above.
Federal Revenue	Updated Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611 Revenue from SELPA.	Removed ESSA School Improvement (CSI) Funding not continuing in 21-22.	
		Remove one-time in 2020-21 Elementary and Secondary School Emergency Relief (ESSER) Fund Revenue.	
		Removed one-time in 2020-21 Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation Revenue.	
		Removed one-time in 2020-21 Coronavirus Relief Fund (CRF): Learning Loss Mitigation Revenue.	

Revenue Assumptions for 2nd Interim:	2020/21	2021/22	2022/23
Other State Revenue	Updated Special Education Apportionment Revenue from SELPA	Removed one-time in 2020-21 State Learning Loss Mitigation Funds.	
		Remove Tobacco-Use Prevention Education (TUPE) (Prop.56): Local Assistance Grant not continuing in 21-22.	
		Updated with SE Early Intervention Preschool one-time in 2021-22 grant.	
Other Local Revenue		Restore day care revenues removed in 2020-21 due to distance learning with in person instruction.	
		Restore facility use fee revenues removed in 2020-21 due to distance learning with in person instruction.	

Revenue Assumptions for 2nd Interim:	2020/21	2021/22	2022/23
Other Local Revenue Continued...		Remove locally defined restricted resource yearly donation and grant revenues from prior year that are one-time.	
Transfers In		Includes 2020-21 FSP 1 Item A-1 Transfer in Dental Fund 67 Reserve	
		Includes 2020-21 FSP 1 Item A-2 Transfer in Fund 17 Reserve	

Expenditure Assumptions for 2nd Interim:	2020/21	2021/22	2022/23
Salaries & Benefits	Updated year end projections with information through January 31, 2021.	Includes 2020-21 FSP 1 Item B-1 Fund 01 Cook Middle positions move to Fund 07	Includes 2020-21 FSP 1 Item F-1 Reduce positions in line with and due to declining enrollment (Management/Classified/Certificated)
		Includes 2020-21 FSP 1 Item D-1 Fund 01 Cook Middle positions move to Fund 07	

Expenditure Assumptions for 2nd Interim:	2020/21	2021/22	2022/23
Salaries & Benefits Continued....		Includes 2020-21 FSP 1 Item E-1 Fund 01 Cook Middle positions move to Fund 07	
		Includes 2020-21 FSP 1 Item E-2 Move Restorative Specialist from LCAP to Title	
		Removed expenses associated with Federal, Other State, and Local Grants not continuing in 2021-22 as shown in the above Revenue updates.	
		Restore T&L Director Salary %, Custodian %, and Daycare Positions that were included in the prior year Coronavirus Relief Fund (CRF): Learning Loss Mitigation after they were used for a substantially different use.	

Expenditure Assumptions for 2nd Interim:	2020/21	2021/22	2022/23
Books/Supplies & Outlay	Updated year end projections with information through January 31, 2021.	Includes 2020-21 FSP 1 Item F-2 Reduce Books & Supplies in line with and due to declining enrollment (-15% 2021-22)	Includes 2020-21 FSP 1 Item F-2 Reduce Books & Supplies in line with and due to declining enrollment (-10% 2022-23)
		Removed expenses associated with Federal, Other State, and Local Grants not continuing in 2021-22 as shown in the above Revenue updates.	
Services & Operating Expenses	Updated year end projections with information through January 31, 2021.	Includes 2020-21 FSP 1 Item F-3 Reduce Services and Operating Expenses in line with and due to declining enrollment (-10%)	Includes 2020-21 FSP 1 Item F-3 Reduce Services and Operating Expenses in line with and due to declining enrollment (-10%)
	Of particular note updated SCOE Fee for Special Education Services.	Includes 2020-21 FSP 1 Item F-4 Special Education SCOE three classroom take back (taking into consideration MOE)	

Expenditure Assumptions for 2nd Interim:	2020/21	2021/22	2022/23
Services & Operating Expenses Continued....		Removed expenses associated with Federal, Other State, and Local Grants not continuing in 2021-22 as shown in the above Revenue updates.	