

EXECUTIVE SUMMARY:

The State of California faces unprecedented challenges this year as a result of statewide, national, and global economic impacts of the Covid 19 pandemic and subsequent stay at home orders.

- Unemployment in excess of twenty percent
- Closure of businesses, temporary and permanent
- Forecast of unprecedented losses to State of California revenues for the 2019-20 and 2020-21 fiscal years.

Our District had already begun the process of identifying reductions in expenditures and opportunities to increase revenue to offset a budget that reflected deficit spending over five prior years and projected that deficit to continue to increase on coming years.

At adoption of Second Interim this year, we knew that we needed to identify efficiencies to address a projected \$4.9M deficit to our General Fund ending balance. The economic impact of the Covid 19 pandemic is still being realized, but it is clear that there will be impacts to all District in California. The question in hand is not if, but when and how much we will lose in revenue capacity.

We will provide the board with a more detailed review of the sections of this document on Wednesday, June 3rd. Contained within this binder are our projections at Second Interim, steps taken based on our prior discussions, impacts to the budget based on those actions taken, our future proposals, and a review of what the projected impact of those proposals to our budget.

Revenues	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF/State Aid	8010 - 8099	\$ 208,690,858	\$ 212,906,098	\$ 218,726,504	\$ 223,368,353	\$ 227,571,589
Federal Revenues	8100 - 8299	\$ 9,439,908	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243
Other State Revenues	8300 - 8599	\$ 13,723,780	\$ 13,721,769	\$ 13,873,286	\$ 14,034,689	\$ 14,181,411
Other Local Revenues	8600 - 8799	\$ 19,394,624	\$ 26,721,215	\$ 26,728,732	\$ 26,736,408	\$ 26,744,590
Revenues		\$ 251,249,170	\$ 262,458,324	\$ 268,437,765	\$ 273,248,693	\$ 277,606,833

Expenditures	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated Salaries	1000 - 1999	\$ 106,848,053	\$ 108,028,055	\$ 109,307,029	\$ 110,029,842	\$ 110,734,438
Classified Salaries	2000 - 2999	\$ 41,353,916	\$ 42,036,956	\$ 42,776,249	\$ 43,417,893	\$ 44,069,161
Employee Benefits	3000 - 3999	\$ 64,593,412	\$ 69,516,742	\$ 72,364,008	\$ 74,866,277	\$ 77,338,300
Books and Supplies	4000 - 4999	\$ 18,254,512	\$ 19,736,122	\$ 19,349,803	\$ 19,741,441	\$ 20,151,304
Services and Other Operating	5000 - 5999	\$ 31,576,473	\$ 32,162,715	\$ 32,327,600	\$ 32,924,065	\$ 33,199,194
Capital Outlay	6000 - 6900	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811
Other Outgo	7000 - 7299	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056
Direct Support/Indirect Cost	7300 - 7399	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)
	7400 - 7499	\$ (854,764)	\$ -	\$ -	\$ -	\$ -
Expenditures		\$ 267,163,514	\$ 276,872,502	\$ 281,516,601	\$ 286,371,430	\$ 290,884,309

Excess (Deficiency) of Revenues Over Expenditures		(\$15,914,344)	(\$14,414,178)	(\$13,078,836)	(\$13,122,737)	(\$13,277,476)
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Other Financing Sources/Uses	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Interfund Transfers In	8900 - 8929	\$ 4,094,962	\$ 2,064,145	\$ 12,647,201	\$ 6,750,949	\$ 517,360
Interfund Transfers Out	7600 - 7629	\$ 785,000	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930 - 8979	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	7630 - 7699	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	8980 - 8999	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/Uses		\$ 3,309,962	\$ 2,064,145	\$ 12,647,201	\$ 6,750,949	\$ 517,360
Net Increase (Decrease) in Fund Balance		\$ (12,604,382)	\$ (12,350,033)	\$ (431,636)	\$ (6,371,788)	\$ (12,760,116)

Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Fund Balance	9791	\$ 39,118,342	\$ 24,331,235	\$ 11,981,202	\$ 11,549,567	\$ 5,177,779
Audit Adjustments	9793	\$ (2,182,725)	\$ -	\$ -	\$ -	\$ -
Other Restatements	9795	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	9797	\$ 36,935,617	\$ 24,331,235	\$ 11,981,202	\$ 11,549,567	\$ 5,177,779
Ending Fund Balance	9799	\$ 24,331,235	\$ 11,981,202	\$ 11,549,567	\$ 5,177,779	\$ (7,582,337)

Components of Ending Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Reserved Balances	9700	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Stores	9712	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Prepaid Items	9713	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Nonspendable Assets	9719	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve	9730	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Balance	9740	\$ 4,688,304	\$ 2,820,157	\$ 2,249,305	\$ 1,502,225	\$ 1,173,840
Committed						
Stabilization Arrangements	9750	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	9760	\$ -	\$ -	\$ -	\$ -	\$ -
Designated for the Unrealized Gains of Investments and Cash	9775	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments	9780	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainties Percentage		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserve for Economic Uncertainties	9789	\$ 8,014,905	\$ 8,306,175	\$ 8,445,498	\$ 8,591,143	\$ 8,726,529
Undesignated/Unappropriated	9790	\$ 11,628,025	\$ 854,870	\$ 854,763	\$ (4,915,589)	\$ (17,482,707)

Certificated Staff	YES/NO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
TOSA's			\$ 397,008	\$ 402,963	\$ 409,008	\$ 415,143	\$ 1,624,121
CURRICULUM SPECIALISTS				\$ 292,293	\$ 296,677	\$ 301,128	\$ 890,098
-CCR Reorg / No Backfill and restructure		\$ -	\$ 128,187	\$ 130,110	\$ 132,061	\$ 134,042	\$ 524,400
Sub Total		\$ -	\$ 525,195	\$ 825,366	\$ 837,746	\$ 850,312	\$ 3,038,619
Classified Staff							
-Account Tech 3		\$ 38,684	\$ 78,528	\$ 79,706	\$ 80,902	\$ 82,115	\$ 359,934
-Reduce Payroll Tech / Add Office Tech 2		\$ 7,016	\$ 14,242	\$ 14,456	\$ 14,672	\$ 14,893	\$ 65,279
Transportation							\$ -
-Reduce Acct. Tech II / Add Secretary		\$ 7,064	\$ 14,340	\$ 14,555	\$ 14,773	\$ 14,995	\$ 65,728
Curriculum							\$ -
- TOSA Admin			\$ 57,654	\$ 58,519	\$ 59,397	\$ 60,288	\$ 235,858
- Sub hours			\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 64,000
Sub Total		\$ 52,764	\$ 180,764	\$ 183,236	\$ 185,744	\$ 188,290	\$ 790,798
Administrative Staff							
Reduction of three (3) JHS AP's		\$ -	\$ 383,000	\$ 388,745	\$ 388,745	\$ 388,745	\$ 1,549,235
Cabinet		\$ -	\$ 63,488	\$ 54,874	\$ 38,369	\$ 29,500	\$ 186,231
4 months salary Stu Svcs Director (March - June)		\$ 48,299					\$ 48,299
							\$ -
Sub Total		\$ 48,299	\$ 446,488	\$ 443,619	\$ 427,114	\$ 418,245	\$ 1,783,765
ESTIMATED SAVINGS FROM STAFF REDUCTIONS		2019-20	2020-21	2021-22	2022-23	2023-24	Total
TOTAL		\$ 101,063	\$ 1,152,447	\$ 1,452,221	\$ 1,450,604	\$ 1,456,847	\$ 5,613,183

General Expenditures	YES/NO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
ASB Bank Fees to Sites		\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
Food Service Waste Disposal to Fund 13		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Memberships		\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
Non Educational Food Expenditures		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Travel and Conference		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 640,000
Consultants/Legal							
Chris Delong (Facilities)		\$ -	\$ -	\$ 36,000	\$ 36,000	\$ 36,000	\$ 108,000
Athletic Trainers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ -	\$ -	\$ 36,000	\$ 36,000	\$ 36,000	\$ 108,000
Technology							
Chromebook Refresh Rate		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,750,000
Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,750,000
ESTIMATED SAVINGS FROM EXPENDITURE REDUCTIONS							
TOTAL		\$ 750,000	\$ 910,000	\$ 946,000	\$ 946,000	\$ 946,000	\$ 4,498,000

Expenditure Reductions	YES/NO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Administrative Staff		\$ 48,299	\$ 446,488	\$ 443,619	\$ 427,114	\$ 418,245	\$ 1,783,765
Certificated Staff		\$ -	\$ 525,195	\$ 825,366	\$ 837,746	\$ 850,312	\$ 3,038,619
Classified Staff		\$ 52,764	\$ 180,764	\$ 183,236	\$ 185,744	\$ 188,290	\$ 790,798
General Expenditures		\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 640,000
Consultants		\$ -	\$ -	\$ 36,000	\$ 36,000	\$ 36,000	\$ 108,000
Technology		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,750,000
Travel / Conf.		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
5% Blanket Reduction in Expenses (Excluding Staffing)		\$ -	\$ 2,501,515	\$ 2,539,038	\$ 2,577,123	\$ 2,615,780	\$ 10,233,456
ESTIMATED SAVINGS FROM EXPENDITURE REDUCTIONS		\$ 851,063	\$ 4,613,962	\$ 4,987,259	\$ 5,023,727	\$ 5,068,627	\$ 20,544,639
Potential Revenue Sources	YES/NO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Civic Center Fees to Break Even Levels		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SELPA Administrative Unit		\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 320,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESTIMATED POTENTIAL REVENUE SOURCES		\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 320,000

Revenues	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF/State Aid	8010 - 8099	\$ 208,690,858	\$ 212,906,098	\$ 218,726,504	\$ 223,368,353	\$ 227,571,589
Federal Revenues	8100 - 8299	\$ 9,439,908	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243
Other State Revenues	8300 - 8599	\$ 13,723,780	\$ 13,721,769	\$ 13,873,286	\$ 14,034,689	\$ 14,181,411
Other Local Revenues	8600 - 8799	\$ 19,394,624	\$ 26,721,215	\$ 26,728,732	\$ 26,736,408	\$ 26,744,590
Potential Revenue Sources		\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Revenues		\$ 251,249,170	\$ 262,538,324	\$ 268,517,765	\$ 273,328,693	\$ 277,686,833

Expenditures	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated Salaries	1000 - 1999	\$ 106,848,053	\$ 108,028,055	\$ 109,307,029	\$ 110,029,842	\$ 110,734,438
Classified Salaries	2000 - 2999	\$ 41,353,916	\$ 42,036,956	\$ 42,776,249	\$ 43,417,893	\$ 44,069,161
Employee Benefits	3000 - 3999	\$ 64,593,412	\$ 69,516,742	\$ 72,364,008	\$ 74,866,277	\$ 77,338,300
Books and Supplies	4000 - 4999	\$ 18,254,512	\$ 19,736,122	\$ 19,349,803	\$ 19,741,441	\$ 20,151,304
Services and Other Operating	5000 - 5999	\$ 31,576,473	\$ 32,162,715	\$ 32,327,600	\$ 32,924,065	\$ 33,199,194
Capital Outlay	6000 - 6900	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811
Other Outgo	7000 - 7299	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056
Direct Support/Indirect Cost	7300 - 7399	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)
Audit Adjustment	7400 - 7499	\$ (854,764)	\$ -	\$ -	\$ -	\$ -
Implemented Budget Reductions - May 2020		\$ (851,063)	\$ (4,613,962)	\$ (4,987,259)	\$ (5,023,727)	\$ (5,068,627)
Potential Reductions						
Class Cap +3						
Expenditures		\$ 266,312,451	\$ 272,258,540	\$ 276,529,342	\$ 281,347,703	\$ 285,815,682

Excess (Deficiency) of Revenues Over Expenditures	(\$15,063,281)	(\$9,720,216)	(\$8,011,578)	(\$8,019,010)	(\$8,128,849)
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Other Financing Sources/Uses	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Interfund Transfers In	8900 - 8929	\$ 4,094,962	\$ 19,000,000	\$ -	\$ -	\$ -
Interfund Transfers Out	7600 - 7629	\$ 785,000	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930 - 8979	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	7630 - 7699	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	8980 - 8999	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/Uses		\$3,309,962	\$19,000,000	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		\$ (11,753,319)	\$ 9,279,784	\$ (8,011,578)	\$ (8,019,010)	\$ (8,128,849)

Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Fund Balance	9791	\$ 39,118,342	\$ 25,182,298	\$ 34,462,082	\$ 26,450,505	\$ 18,431,495
Audit Adjustments	9793	\$ (2,182,725)	\$ -	\$ -	\$ -	\$ -
Other Restatements	9795	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	9797	\$ 36,935,617	\$ 25,182,298	\$ 34,462,082	\$ 26,450,505	\$ 18,431,495
Ending Fund Balance	9799	\$ 25,182,298	\$ 34,462,082	\$ 26,450,505	\$ 18,431,495	\$ 10,302,646

Components of Ending Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Reserved Balances	9700	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Stores	9712	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Prepaid Items	9713	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Nonspendable Assets	9719	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve	9730	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Balance	9740	\$ 4,688,304	\$ 2,820,157	\$ 2,249,305	\$ 1,502,225	\$ 1,173,840
Committed						
Stabilization Arrangements	9750	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	9760	\$ -	\$ -	\$ -	\$ -	\$ -
Designated for the Unrealized Gains of Investments and Cash in	9775	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments	9780	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainties Percentage		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserve for Economic Uncertainties	9789	\$ 7,989,374	\$ 8,167,756	\$ 8,295,880	\$ 8,440,431	\$ 8,574,470
Undesignated/Unappropriated	9790	\$ 12,504,620	\$ 23,474,169	\$ 15,905,319	\$ 8,488,839	\$ 554,336

Revenues	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF/State Aid	8010 - 8099	208,690,858	191,821,493	191,900,195	190,653,412	189,357,672
Federal Revenues	8100 - 8299	\$ 9,439,908	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243
Other State Revenues	8300 - 8599	\$ 13,723,780	\$ 13,721,769	\$ 13,873,286	\$ 14,034,689	\$ 14,181,411
Other Local Revenues	8600 - 8799	\$ 19,394,624	\$ 26,721,215	\$ 26,728,732	\$ 26,736,408	\$ 26,744,590
Potential Revenue Sources		\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Revenues		\$ 251,249,170	\$ 241,453,719	\$ 241,691,456	\$ 240,613,752	\$ 239,472,916

Expenditures	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated Salaries	1000 - 1999	\$ 106,848,053	\$ 108,028,055	\$ 109,307,029	\$ 110,029,842	\$ 110,734,438
Classified Salaries	2000 - 2999	\$ 41,353,916	\$ 42,036,956	\$ 42,776,249	\$ 43,417,893	\$ 44,069,161
Employee Benefits	3000 - 3999	\$ 64,593,412	\$ 69,516,742	\$ 72,364,008	\$ 74,866,277	\$ 77,338,300
Books and Supplies	4000 - 4999	\$ 18,254,512	\$ 19,736,122	\$ 19,349,803	\$ 19,741,441	\$ 20,151,304
Services and Other Operating	5000 - 5999	\$ 31,576,473	\$ 32,162,715	\$ 32,327,600	\$ 32,924,065	\$ 33,199,194
Capital Outlay	6000 - 6900	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811
Other Outgo	7000 - 7299	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056
Direct Support/Indirect Cost	7300 - 7399	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)
Audit Adjustment	7400 - 7499	\$ (854,764)	\$ -	\$ -	\$ -	\$ -
Implemented Budget Reductions - May 2020		\$ (851,063)	\$ (4,613,962)	\$ (4,987,259)	\$ (5,023,727)	\$ (5,068,627)
Potential Reductions						
Class Cap +3						
Expenditures		\$ 266,312,451	\$ 272,258,540	\$ 276,529,342	\$ 281,347,703	\$ 285,815,682

Excess (Deficiency) of Revenues Over Expenditures	(\$15,063,281)	(\$30,804,821)	(\$34,837,887)	(\$40,733,951)	(\$46,342,766)
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Other Financing Sources/Uses	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Interfund Transfers In	8900 - 8929	\$ 4,094,962	\$ 19,000,000	\$ -	\$ -	\$ -
Interfund Transfers Out	7600 - 7629	\$ 785,000	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930 - 8979	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	7630 - 7699	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	8980 - 8999	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/Uses		\$3,309,962	\$19,000,000	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		\$ (11,753,319)	\$ (11,804,821)	\$ (34,837,887)	\$ (40,733,951)	\$ (46,342,766)

Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Fund Balance	9791	\$ 39,118,342	\$ 25,182,298	\$ 13,377,477	\$ (21,460,409)	\$ (62,194,360)
Audit Adjustments	9793	\$ (2,182,725)	\$ -	\$ -	\$ -	\$ -
Other Restatements	9795	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	9797	\$ 36,935,617	\$ 25,182,298	\$ 13,377,477	\$ (21,460,409)	\$ (62,194,360)
Ending Fund Balance	9799	\$ 25,182,298	\$ 13,377,477	\$ (21,460,409)	\$ (62,194,360)	\$ (108,537,126)

Components of Ending Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Reserved Balances	9700	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Stores	9712	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Prepaid Items	9713	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Nonspendable Assets	9719	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve	9730	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Balance	9740	\$ 4,688,304	\$ 2,820,157	\$ 2,249,305	\$ 1,502,225	\$ 1,173,840
Committed						
Stabilization Arrangements	9750	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	9760	\$ -	\$ -	\$ -	\$ -	\$ -
Designated for the Unrealized Gains of Investments and Cash ii	9775	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments	9780	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainties Percentage		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserve for Economic Uncertainties	9789	\$ 7,989,374	\$ 8,167,756	\$ 8,295,880	\$ 8,440,431	\$ 8,574,470
Undesignated/Unappropriated	9790	\$ 12,504,620	\$ 2,389,564	\$ (32,005,595)	\$ (72,137,016)	\$ (118,285,436)

Potential Revenue	Recommendati	2020-21	2021-22	2022-23	2023-24	Total
Sweep site based text book fee funds	Implement	\$ 114,362	\$ -	\$ -	\$ -	\$ 114,362
Cal Card Rebates (1.5%) / (\$1M in monthly spend)	Implement	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 720,000
Facility Use Fee Increase	Implement	\$ 126,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 504,000
Auction outdated apple tech	Implement	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Sale of Surplus District Property (Land)	Disussion	\$ 1,500,000	\$ -			\$ 1,500,000

ESTIMATED SAVINGS FROM EXPENDITURE REDUCTIONS		\$ 1,960,362	\$ 306,000	\$ 306,000	\$ 306,000	\$ 2,878,362
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Potential Revenue Sources	Recommendati	2020-21	2021-22	2022-23	2023-24	Total
						\$ -
SELPA Administrative Unit	Completed	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 320,000
		\$ -	\$ -	\$ -	\$ -	\$ -
ESTIMATED POTENTIAL REVENUE SOURCES		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 320,000

Potential Expenditure Reductions	Recommendation	2020-21	2021-22	2022-23	2023-24	Total
Suspend teaming at JHS	Implement	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 86,400
CADRE	Implement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
SCV Youth Project	Implement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
Athletic Trainers	Discussion	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 1,320,000
Textbook Discretionary Funds	Implement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
Increase capacity at Sequoia (12 students)	Implement	\$ 1,059,252	\$ 1,059,252	\$ 1,059,252	\$ 1,059,252	\$ 4,237,008
Xello licennse to CTE grant	Implement	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 480,000
inner Orbit license to CTE grant	Implement	\$ 30,813	\$ 30,813	\$ 30,813	\$ 30,813	\$ 123,252
Modify waste pickup schedule	Implement	\$ 38,439	\$ 38,439	\$ 38,439	\$ 38,439	\$ 153,756
Remove color equipment from DCC	Implement	\$ 144,000	\$ 144,000	\$ 144,000	\$ 144,000	\$ 576,000
Cancel M&O/Custodial uniforms	Implement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
ASBworks license fees to ASB's	Implement	\$ 14,657	\$ 14,657	\$ 14,657	\$ 14,657	\$ 58,628
No Food at meetings	Implement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Suspend landscape updates	Implement	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Eliminate overseeding of fields	Implement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
Fall Field Fertilizations	Implement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
CTE Preliminary Clear Program	Discussion	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 600,000
						\$ -
						\$ -
ESTIMATED SAVINGS FROM REDUCTIONS		\$ 2,138,761	\$ 2,108,761	\$ 2,108,761	\$ 2,108,761	\$ 8,465,044

Revenues	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF/State Aid	8010 - 8099	208,690,858	191,821,493	191,900,195	190,653,412	189,357,672
Federal Revenues	8100 - 8299	\$ 9,439,908	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243
Other State Revenues	8300 - 8599	\$ 13,723,780	\$ 13,721,769	\$ 13,873,286	\$ 14,034,689	\$ 14,181,411
Other Local Revenues	8600 - 8799	\$ 19,394,624	\$ 26,721,215	\$ 26,728,732	\$ 26,736,408	\$ 26,744,590
Potential Revenue Sources		\$ -	\$ 2,040,362	\$ 386,000	\$ 386,000	\$ 386,000
Revenues		\$ 251,249,170	\$ 243,414,081	\$ 241,997,456	\$ 240,919,752	\$ 239,778,916

Expenditures	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated Salaries	1000 - 1999	\$ 106,848,053	\$ 108,028,055	\$ 109,307,029	\$ 110,029,842	\$ 110,734,438
Classified Salaries	2000 - 2999	\$ 41,353,916	\$ 42,036,956	\$ 42,776,249	\$ 43,417,893	\$ 44,069,161
Employee Benefits	3000 - 3999	\$ 64,593,412	\$ 69,516,742	\$ 72,364,008	\$ 74,866,277	\$ 77,338,300
Books and Supplies	4000 - 4999	\$ 18,254,512	\$ 19,736,122	\$ 19,349,803	\$ 19,741,441	\$ 20,151,304
Services and Other Operating	5000 - 5999	\$ 31,576,473	\$ 32,162,715	\$ 32,327,600	\$ 32,924,065	\$ 33,199,194
Capital Outlay	6000 - 6900	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811
Other Outgo	7000 - 7299	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056
Direct Support/Indirect Cost	7300 - 7399	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)
Audit Adjustment	7400 - 7499	\$ (854,764)	\$ -	\$ -	\$ -	\$ -
Implemented Budget Reductions - May 2020		\$ (851,063)	\$ (4,563,862)	\$ (4,937,258)	\$ (4,973,727)	\$ (5,018,628)
Potential Reductions		\$ -	\$ (2,848,180)	\$ (3,321,711)	\$ (3,321,711)	\$ (3,321,711)
Class Cap +3			\$ -	\$ -	\$ -	\$ -
Expenditures		\$ 266,312,451	\$ 269,460,460	\$ 273,257,632	\$ 278,075,992	\$ 282,543,970

Excess (Deficiency) of Revenues Over Expenditures		(\$15,063,281)	(\$26,046,379)	(\$31,260,176)	(\$37,156,240)	(\$42,765,054)
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Other Financing Sources/Uses	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Interfund Transfers In	8900 - 8929	\$ 4,094,962	\$ 19,000,000	\$ -	\$ -	\$ -
Interfund Transfers Out	7600 - 7629	\$ 785,000	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930 - 8979	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	7630 - 7699	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	8980 - 8999	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/Uses		\$3,309,962	\$19,000,000	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		\$ (11,753,319)	\$ (7,046,379)	\$ (31,260,176)	\$ (37,156,240)	\$ (42,765,054)

Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Fund Balance	9791	\$ 39,118,342	\$ 25,182,298	\$ 18,135,919	\$ (13,124,257)	\$ (50,280,497)
Audit Adjustments	9793	\$ (2,182,725)	\$ -	\$ -	\$ -	\$ -
Other Restatements	9795	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	9797	\$ 36,935,617	\$ 25,182,298	\$ 18,135,919	\$ (13,124,257)	\$ (50,280,497)
Ending Fund Balance	9799	\$ 25,182,298	\$ 18,135,919	\$ (13,124,257)	\$ (50,280,497)	\$ (93,045,551)

Components of Ending Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Reserved Balances	9700	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Stores	9712	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Prepaid Items	9713	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Nonspendable Assets	9719	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve	9730	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Balance	9740	\$ 4,688,304	\$ 2,820,157	\$ 2,249,305	\$ 1,502,225	\$ 1,173,840
Committed						
Stabilization Arrangements	9750	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	9760	\$ -	\$ -	\$ -	\$ -	\$ -
Designated for the Unrealized Gains of Investments and Cash in	9775	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments	9780	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainties Percentage		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserve for Economic Uncertainties	9789	\$ 7,989,374	\$ 8,083,814	\$ 8,197,729	\$ 8,342,280	\$ 8,476,319
Undesignated/Unappropriated	9790	\$ 12,504,620	\$ 7,231,948	\$ (23,571,292)	\$ (60,125,002)	\$ (102,695,711)

MAY REVISE WITH IMPLEMENTED AND RECOMENDATIONS

Revenues	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
LCFF/State Aid	8010 - 8099	208,690,858	191,821,493	191,900,195	190,653,412	189,357,672
Federal Revenues	8100 - 8299	\$ 9,439,908	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243	\$ 9,109,243
Other State Revenues	8300 - 8599	\$ 13,723,780	\$ 13,721,769	\$ 13,873,286	\$ 14,034,689	\$ 14,181,411
Other Local Revenues	8600 - 8799	\$ 19,394,624	\$ 26,721,215	\$ 26,728,732	\$ 26,736,408	\$ 26,744,590
Potential Revenue Sources		\$ -	\$ 2,040,362	\$ 386,000	\$ 386,000	\$ 386,000
Revenues		\$ 251,249,170	\$ 243,414,081	\$ 241,997,456	\$ 240,919,752	\$ 239,778,916

Expenditures	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated Salaries	1000 - 1999	\$ 106,848,053	\$ 108,028,055	\$ 109,307,029	\$ 110,029,842	\$ 110,734,438
Classified Salaries	2000 - 2999	\$ 41,353,916	\$ 42,036,956	\$ 42,776,249	\$ 43,417,893	\$ 44,069,161
Employee Benefits	3000 - 3999	\$ 64,593,412	\$ 69,516,742	\$ 72,364,008	\$ 74,866,277	\$ 77,338,300
Books and Supplies	4000 - 4999	\$ 18,254,512	\$ 19,736,122	\$ 19,349,803	\$ 19,741,441	\$ 20,151,304
Services and Other Operating	5000 - 5999	\$ 31,576,473	\$ 32,162,715	\$ 32,327,600	\$ 32,924,065	\$ 33,199,194
Capital Outlay	6000 - 6900	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811	\$ 1,891,811
Other Outgo	7000 - 7299	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056	\$ 3,726,056
Direct Support/Indirect Cost	7300 - 7399	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)	\$ (225,955)
Audit Adjustment	7400 - 7499	\$ (854,764)	\$ -	\$ -	\$ -	\$ -
Implemented Budget Reductions - May 2020		\$ (851,063)	\$ (4,563,862)	\$ (4,937,258)	\$ (4,973,727)	\$ (5,018,628)
Potential Reductions		\$ -	\$ (7,034,824)	\$ (7,561,241)	\$ (7,561,241)	\$ (7,561,241)
Class Cap +3			\$ (5,057,439)	\$ (5,133,300)	\$ (5,210,300)	\$ (5,288,454)
Expenditures		\$ 266,312,451	\$ 260,216,377	\$ 263,884,802	\$ 268,626,162	\$ 273,015,986

Excess (Deficiency) of Revenues Over Expenditures		(\$15,063,281)	(\$16,802,296)	(\$21,887,346)	(\$27,706,410)	(\$33,237,070)
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Other Financing Sources/Uses	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Interfund Transfers In	8900 - 8929	\$ 4,094,962	\$ 19,000,000	\$ -	\$ -	\$ -
Interfund Transfers Out	7600 - 7629	\$ 785,000	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930 - 8979	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	7630 - 7699	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	8980 - 8999	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/Uses		\$3,309,962	\$19,000,000	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		\$ (11,753,319)	\$ 2,197,704	\$ (21,887,346)	\$ (27,706,410)	\$ (33,237,070)

Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Fund Balance	9791	\$ 39,118,342	\$ 25,182,298	\$ 27,380,002	\$ 5,492,656	\$ (22,213,754)
Audit Adjustments	9793	\$ (2,182,725)	\$ -	\$ -	\$ -	\$ -
Other Restatements	9795	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	9797	\$ 36,935,617	\$ 25,182,298	\$ 27,380,002	\$ 5,492,656	\$ (22,213,754)
Ending Fund Balance	9799	\$ 25,182,298	\$ 27,380,002	\$ 5,492,656	\$ (22,213,754)	\$ (55,450,824)

Components of Ending Fund Balance	Object Code	2019-20	2020-21	2021-22	2022-23	2023-24
Reserved Balances	9700	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Stores	9712	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable Prepaid Items	9713	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Nonspendable Assets	9719	\$ -	\$ -	\$ -	\$ -	\$ -
General Reserve	9730	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Balance	9740	\$ 4,688,304	\$ 2,820,157	\$ 2,249,305	\$ 1,502,225	\$ 1,173,840
Committed						
Stabilization Arrangements	9750	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	9760	\$ -	\$ -	\$ -	\$ -	\$ -
Designated for the Unrealized Gains of Investments and Cash in	9775	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments	9780	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainties Percentage		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserve for Economic Uncertainties	9789	\$ 7,989,374	\$ 7,806,491	\$ 7,916,544	\$ 8,058,785	\$ 8,190,480
Undesignated/Unappropriated	9790	\$ 12,504,620	\$ 16,753,353	\$ (4,673,194)	\$ (31,774,764)	\$ (64,815,144)

MAY INTERIM WITH IMPLEMENTED ITEMS, PROPOSED ITEMS, & POTENTIAL ITEMS