

East San Gabriel Valley ROP
2021-22 1st Interim Report
General Fund Multiyear Projection

Description	2021-22 Adopted Budget 10/2021			2021-22 Operating Budget 11/2021			2021-22 1st Interim Budget 12/2021			2022-23 Projected Budget			2023-24 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES															
LCFF Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	30,369	2,187,345	2,217,714	30,369	2,187,345	2,217,714	19,538	12,197,025	12,216,563	19,538	6,670,176	6,689,714	19,538	5,283,157	5,302,695
Local Revenue	6,154,956	-	6,154,956	6,154,956	-	6,154,956	6,050,980	-	6,050,980	6,050,980	-	6,050,980	6,050,980	-	6,050,980
Total Revenues	6,185,325	2,187,345	8,372,670	6,185,325	2,187,345	8,372,670	6,070,518	12,197,025	18,267,543	6,070,518	6,670,176	12,740,694	6,070,518	5,283,157	11,353,675
EXPENDITURES															
Certificated Salaries	2,258,117	316,204	2,574,321	3,019,649	36,700	3,056,349	352,068	3,247,277	3,599,345	2,424,329	1,247,003	3,671,332	3,505,590	239,168	3,744,759
Classified Salaries	1,510,346	178,090	1,688,436	2,107,864	178,090	2,285,954	1,278,237	387,341	1,665,578	1,303,802	395,088	1,698,890	1,329,878	402,990	1,732,867
Benefits	1,542,519	81,214	1,623,733	2,144,197	81,214	2,225,411	589,678	1,297,398	1,887,077	1,317,765	569,314	1,887,079	1,776,873	204,560	1,981,433
Books and Supplies	-	1,456,905	1,456,905	-	1,456,905	1,456,905	130,224	5,253,097	5,383,321	136,735	5,414,506	5,551,241	143,572	3,983,590	4,127,162
Other Services & Oper. Exp	1,291,533	97,155	1,388,688	1,291,533	97,155	1,388,688	1,161,809	410,747	1,572,556	1,219,899	431,284	1,651,184	1,280,894	452,849	1,733,743
Capital Outlay	6,000	-	6,000	6,000	-	6,000	5,500	214,145	219,645	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of Indirect	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,608,515	2,129,568	8,738,083	8,569,243	1,850,064	10,419,307	3,517,517	10,810,006	14,327,523	6,402,531	8,057,195	14,459,726	8,036,808	5,283,157	13,319,964
Excess / (Deficiency)	(423,190)	57,777	(365,413)	(2,383,918)	337,281	(2,046,637)	2,553,001	1,387,019	3,940,020	(332,013)	(1,387,019)	(1,719,031)	(1,966,290)	0	(1,966,289)
OTHER SOURCES/USES															
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources/Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(423,190)	57,777	(365,413)	(2,383,918)	337,281	(2,046,637)	2,553,001	1,387,019	3,940,020	(332,013)	(1,387,019)	(1,719,031)	(1,966,290)	0	(1,966,289)
FUND BALANCE, RESERVES															
Beginning Balance	763,845	1,948,944	2,712,789	763,845	1,948,944	2,712,789	763,845	1,948,944	2,712,789	3,316,846	3,335,963	6,652,809	2,984,834	1,948,944	4,933,778
Ending Balance	340,655	2,006,721	2,347,376	(1,620,073)	2,286,224.65	666,152	3,316,846	3,335,963	6,652,809	2,984,834	1,948,944	4,933,778	1,018,544	1,948,944	2,967,488
Nonspendable (Revolving Cash)	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000
Restricted	-	2,006,721	2,006,721	-	2,286,225	2,286,225	-	3,335,963	3,335,963	-	1,948,944	1,948,944	-	1,948,944	1,948,944
Assigned	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned - 3%/5% RESERVE	330,655	-	330,655	-	-	-	716,376	-	716,376	722,986	-	722,986	665,998	-	665,998
Unassigned - Other	-	-	0	(1,630,073)	-	(1,630,073)	2,590,470	-	2,590,470	2,251,848	-	2,251,848	342,546	-	342,546
Total - Fund Balance	340,655	2,006,721	2,347,376	(1,620,073)	2,286,225	666,152	3,316,846	3,335,963	6,652,809	2,984,834	1,948,944	4,933,778	1,018,544	1,948,944	2,967,488

Unassigned Reserve (including 3%/5% REU)

3.78%

-15.64%

23.08%

20.57%

7.57%

Description	2021-22 1st Interim Budget (SACS)			Adjustment of COVID Funding 2021-22			2021-22 Without COVID Adjustment			Adjustment of COVID Funding 2022-23			2022-23 Projection with Remaining COVID			2022-23 Projection MYP w/Adjustments			Comments
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES																			
LCFF Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	19,538	12,197,025	12,216,563	-	(4,139,830)	(4,139,830)	19,538	8,057,195	8,076,733	-	(1,387,019)	(1,387,019)	19,538	6,670,176	6,689,714	19,538	6,670,176	6,689,714	
Local Revenue	6,050,980	-	6,050,980	-	-	-	6,050,980	-	6,050,980	-	-	-	6,050,980	-	6,050,980	6,050,980	-	6,050,980	
Total Revenues	6,070,518	12,197,025	18,267,543	-	(4,139,830)	(4,139,830)	6,070,518	8,057,195	14,127,713	-	(1,387,019)	(1,387,019)	6,070,518	6,670,176	12,740,694	6,070,518	6,670,176	12,740,694	
EXPENDITURES																			
Certificated Salaries	352,068	3,247,277	3,599,345	3,037,249	(3,037,249)	-	3,389,317	210,028	3,599,345	(1,012,524)	1,012,524	-	2,376,793	1,222,552	3,599,345	2,424,329	1,247,003	3,671,332	
Classified Salaries	1,278,237	387,341	1,665,578	-	-	-	1,278,237	387,341	1,665,578	-	-	-	1,278,237	387,341	1,665,578	1,303,802	395,088	1,698,890	
Benefits	589,678	1,297,398	1,887,077	1,102,581	(1,102,581)	-	1,692,259	194,818	1,887,077	(374,495)	374,495	-	1,317,764	569,313	1,887,077	1,317,765	569,314	1,887,079	
Books and Supplies	130,224	5,253,097	5,383,321	-	-	-	130,224	5,253,097	5,383,321	-	-	-	130,224	5,253,097	5,383,321	136,735	5,414,506	5,551,241	
Other Services & Oper.	1,161,809	410,747	1,572,556	-	-	-	1,161,809	410,747	1,572,556	-	-	-	1,161,809	410,747	1,572,556	1,219,899	431,284	1,651,184	
Capital Outlay	5,500	214,145	219,645	-	-	-	5,500	214,145	219,645	-	-	-	5,500	214,145	219,645	-	-	-	
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer of Indirect	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	3,517,517	10,810,006	14,327,523	4,139,830	(4,139,830)	-	7,657,346	6,670,176	14,327,523	(1,387,019)	1,387,019	-	6,270,327	8,057,195	14,327,523	6,402,531	8,057,195	14,459,726	
Excess / (Deficiency)	2,553,001	1,387,019	3,940,020	(4,139,830)	-	(4,139,830)	(1,586,829)	1,387,019	(199,809)	1,387,019	(2,774,038)	(1,387,019)	(199,809)	(1,387,019)	(1,586,828)	(332,013)	(1,387,019)	(1,719,031)	
OTHER SOURCES/USES																			
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restrict	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	2,553,001	1,387,019	3,940,020	(4,139,830)	0	(4,139,830)	(1,586,829)	1,387,019	(199,809)	1,387,019	(2,774,038)	(1,387,019)	(199,809)	(1,387,019)	(1,586,828)	(332,013)	(1,387,019)	(1,719,031)	
FUND BALANCE, RESERVES																			
Beginning Balance	763,845	1,948,944	2,712,789	763,845	1,948,944	2,712,789	763,845	1,948,944	2,712,789	3,316,846	3,335,963	6,652,809	3,316,846	3,335,963	6,652,809	3,316,846	3,335,963	6,652,809	
Ending Balance	3,316,846	3,335,963	6,652,809	(3,375,985)	1,948,944	(1,427,041)	(822,984)	3,335,963	2,512,979	4,703,865	561,925	5,265,790	3,117,037	1,948,944	5,065,981	2,984,834	1,948,944	4,933,778	
Nonspendable (Revolving)	10,000	-	10,000	-	-	-	10,000	-	10,000	-	-	-	10,000	-	10,000	10,000	-	10,000	
Restricted	-	3,335,963	3,335,963	-	-	-	-	3,335,963	3,335,963	-	-	-	-	1,948,944	1,948,944	-	1,948,944	1,948,944	
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unassigned - 3%/5% REU	716,376	-	716,376	-	-	-	-	-	-	-	-	-	716,376	-	716,376	722,986	-	722,986	
Unassigned - Other	2,590,470	-	2,590,470	-	-	-	-	-	-	-	-	-	2,390,661	-	2,390,661	2,251,847	-	2,251,847	
Total - Fund Balance	3,316,846	3,335,963	6,652,809	-	-	-	10,000	3,335,963	3,345,963	-	-	-	3,117,037	1,948,944	5,065,981	2,984,834	1,948,944	4,933,778	

Unassigned Reserve (Including 3% REU)

23.08%

#DIV/0!

0.00%

#DIV/0!

21.69%

20.57%

Description	2022-23 Projection MYP w/Adjustments			Adjustment of COVID Funding 2022-23			2023-24 Without COVID Adjustment			2023-24 Projection MYP w/Adjustments			Comments
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES													
LCFF Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
State Revenue	19,538	6,670,176	6,689,714	-	(1,387,019)	(1,387,019)	19,538	5,283,157	5,302,695	19,538	5,283,157	5,302,695	Lower COVID to Balance
Local Revenue	6,050,980	-	6,050,980	-	-	-	6,050,980	-	6,050,980	6,050,980	-	6,050,980	No change
Total Revenues	6,070,518	6,670,176	12,740,694	-	(1,387,019)	(1,387,019)	6,070,518	5,283,157	11,353,675	6,070,518	5,283,157	11,353,675	
EXPENDITURES													
Certificated Salaries	2,424,329	1,247,003	3,671,332	1,012,524	(1,012,524)	-	3,436,853	234,479	3,671,332	3,505,590	239,168	3,744,759	COVID Shift and 2% Step and Column
Classified Salaries	1,303,802	395,088	1,698,890	-	-	-	1,303,802	395,088	1,698,890	1,329,878	402,990	1,732,867	2% Step
Benefits	1,317,765	569,314	1,887,079	374,495	(374,495)	-	1,692,260	194,819	1,887,079	1,776,873	204,560	1,981,433	COVID Shift and 5% Step/Column/H&I
Books and Supplies	136,735	5,414,506	5,551,241	-	-	-	136,735	4,027,487	4,164,222	143,572	3,983,590	4,127,162	5% Inflation and reduction to balance
Other Services & Oper. Ex	1,219,899	431,284	1,651,184	-	-	-	1,219,899	431,284	1,651,184	1,280,894	452,849	1,733,743	5% Inflation
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer of Indirect	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	6,402,531	8,057,195	14,459,726	1,387,019	(1,387,019)	-	7,789,550	5,283,157	13,072,707	8,036,808	5,283,157	13,319,964	
Excess / (Deficiency)	(332,013)	(1,387,019)	(1,719,031)	(1,387,019)	-	(1,387,019)	(1,719,032)	(0)	(1,719,032)	(1,966,290)	0	(1,966,290)	
OTHER SOURCES/USES													
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions to Restrict	-	-	-	-	-	-	-	-	-	-	-	-	
Total Financing Sources/	-	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	(332,013)	(1,387,019)	(1,719,031)	(1,387,019)	0	(1,387,019)	(1,719,032)	(0)	(1,719,032)	(1,966,290)	0	(1,966,290)	
FUND BALANCE, RESERVES													
Beginning Balance	3,316,846	3,335,963	6,652,809	3,316,846	3,335,963	6,652,809	2,984,834	1,948,944	4,933,778	2,984,834	1,948,944	4,933,778	
Ending Balance	2,984,834	1,948,944	4,933,778	1,929,827	3,335,963	5,265,790	1,265,802	1,948,944	3,214,746	1,018,544	1,948,944	2,967,488	
Nonspendable (Revolving)	10,000	-	10,000				10,000	-	10,000	10,000	-	10,000	
Restricted	-	1,948,944	1,948,944				-	1,948,944	1,948,944	-	1,948,944	1,948,944	
Assigned	-	-	-				-	-	-	-	-	-	
Unassigned - 3%/5% RESE	722,986	-	722,987				-	-	-	665,998	-	665,998	
Unassigned - Other	2,251,847	-	2,251,847				-	-	-	342,546	-	342,546	
Total - Fund Balance	2,984,834	1,948,944	4,933,778	-	-	-	10,000	1,948,944	1,958,944	1,018,544	1,948,944	2,967,488	

Unassigned Reserve (including 3% REU)

23.08%

#DIV/0!

0.00%

7.57%

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5

Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
CalSTRS	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%
CalPers	11.771%	11.847%	13.888%	15.531%	18.062%	19.72%	20.70%	22.91%	26.10%	27.10%

Pension Increases vs Revenue "Increases"

Series1 Series2

