



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.3

**Meeting Date:** March 18, 2021

**Subject:** 2020-2021 Second Interim Financial Report and FCMAT Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action
- Public Hearing

**Division:** Business Services

**Recommendation:** Approve the 2020-21 Second Interim Financial Report with a Negative Certification.

**Background/Rationale:** Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the second of three interim financial reports presented to the Board of Education for the 2020-21 year. The report provides financial information as of January 31, 2021.

**Financial Considerations:** The District is working closely with the Sacramento County Fiscal Advisor to address the disapproval of the 2020-21 adopted revised budget and the negative certification of the Second Interim Financial Report. This status indicates that the District certifies that it will not meet its financial obligations for the current fiscal year or two subsequent years. Although the District’s Multiyear Projections indicate a positive ending balance in fiscal year 2022-23, the deficit has not been eliminated and cash flow continues to deteriorate rapidly due to the structural deficit.

Additionally, the District’s budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education (SCOE). These fiscal issues must be resolved in order for the District to achieve fiscal solvency and certify as positive. The Executive Summary includes the criteria for certification of fiscal stability as provided by SCOE.

By the 2020-21 third interim report, the District will have budget projections for fiscal year 2023-24.

The District must maintain its required 2% reserve for economic uncertainties. Under current projections, the district is deficit spending in subsequent years. Budget adjustments are needed for 2021-22 and 2022-23 to prevent the district from running out of fund balance.

**LCAP Goal(s):** Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

**Documents Attached:**

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. 2020-21 Second Interim Financial Report

<p><b>Estimated Time:</b> 20 Minutes <b>Submitted by:</b> Rose Ramos, Chief Business Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### I. OVERVIEW/HISTORY:

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report reflects actual financial activity for the period of July 1st through January 31st, 2021 and projects financial activity through June 30<sup>th</sup>, 2021. The Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, county offices of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets

This is the second of the interim financial reports presented to the Governing Board for the 2020-21 fiscal year.

The District's 2020-21 revised adopted budget was disapproved by Sacramento County Office of Education (SCOE) due to the District's projected on-going structural deficit, extreme cash flow issues, negative fund balance projections and conclusions presented in the September 15, 2020 FCMAT letter. This represents the third consecutive budget that has been disapproved by SCOE. The Governing Board voted to waive the formation of the Budget Review Committee and the waiver was approved by California Department of Education. The District has been working with the Fiscal Advisor assigned by SCOE.

The 2018-19 disapproved budget qualified the District to receive independent auditing support from the Fiscal Crisis and Management Assistance Team (FCMAT). At no cost to the District, FCMAT conducted a Fiscal Health Risk Analysis Study of the District in October 2018. FCMAT presented the findings to the Governing Board at the December 13, 2018 Board Meeting. A matrix titled FCMAT Fiscal Health Risk Analysis was created to track the District's progress to correct the findings. The District and the SCOE assigned Fiscal Advisor have worked together to implement FCMAT's recommendations.

The District provides regular updates on the progress made to address the FCMAT findings with each interim financial report. Following is a summary of the findings attempted, completed and remaining as of March 18, 2021.

## Board of Education Executive Summary

### Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

FCMAT Updates Presented	Number Identified FCMAT Findings	FCMAT Findings Updated this period	FCMAT Findings Completed this period	FCMAT Findings Completed	FCMAT Findings Remaining
February 28, 2019	60	28	0	0	60
April 11, 2019	60	18	18	18	42
June 13, 2019	60	23	1	19	41
July 23, 2019	60	10	0	19	41
November 20, 2019	60	31	7	26	34
December 19, 2019	60	0	0	26	34
March 19, 2020	60	26	1	27	33
May 8, 2020	60	36	*1	26	34**
December 10, 2020	60	28	1	27	33
March 18, 2021	60	21	3	30	30
*one item was moved to "completed" status while another item was moved from "complete" to "in progress".					
**two items were moved from "completed" status to "in progress" during the May 8, 2020 update.					

A report of the updated findings is included in the 2<sup>nd</sup> Interim documents and can also be found on the District's financial webpage at <https://www.scusd.edu/fcmat>.

## II. Driving Governance:

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a Third Interim is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for

## **Board of Education Executive Summary**

### **Business Services**

2020-2021 Second Interim Financial Report

March 18, 2021

the current fiscal year or two subsequent fiscal years. A “negative” certification means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

The Executive Summary provides detailed and summarized financial data and graphs of the 2020-2021 Second Interim Report.

#### **IV. Goals, Objectives and Measures:**

Follow the timeline and take action on all necessary budget adjustments. It will be important to reduce the reliance on one-time funds used to balance the budget.

#### **V. Major Initiatives:**

- Use the Second Interim Financial Report information to guide budget development for FY 2021-22 and 2022-23.
- Continue to work with the Fiscal Advisor and staff to implement FCMAT’s recommendations.

#### **VI. Results:**

Budget development for 2021-2022 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure a balanced Adopted Budget is in place on or before July 1, 2021.

#### **VII. Lessons Learned/Next Steps:**

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to monitor the District and state fiscal health.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.



# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

### 2020-2021 Second Interim Financial Report:

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District’s 2020-21 Second Interim financial report is budgeted assuming a 0.00% COLA for 2020-21, 3.84% COLA for 2021-22 and 1.28% COLA for 2022-23.

The Second Interim Financial Report includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State-required reports but also included District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

### 2020-21 State Enacted Budget – COLA & Deferrals

**Local Control Funding Formula (LCFF):** The Enacted State Budget included no COLA funding for LCFF for the current year, but also did not subject LEAs to the -10% proration factor proposed in the Governor’s May Revision. However, as noted above, LEAs are projected to receive a COLA. The chart below is a comparison of the COLA percentages between the various budget reporting periods:

Description	2020-21	2021-22	2022-23
<b>Funded COLAs (May Revision)</b>	-7.92% Net	-7.92% Net	-7.92% Net
<b>Funded COLAs (Enacted Budget)</b>	0% Net	N/A	N/A
<b>Statutory COLAs as of the 21-22 Governor’s Proposal</b>	2.31%	1.50%	2.98%
<b>Funded COLAs (Governor’s Proposal)</b>	0% Net	3.84%	2.98%
<b>SSC Estimated Planning COLA as of the 21-22 Governor’s Proposal</b>	0% Net	3.84%	1.28%

Under the Governor’s budget proposal and current law, traditional attendance accounting returns in 2021-22 with the assumption that all students will attend school in person. Please note that programs outside of the LCFF are proposed to receive the statutory COLA of 1.50% for 2021-22.

**K-12 One-Time Funding:** Unlike past years the Enacted State Budget included no one-time Proposition 98 discretionary funding. However, Mandated Block Grant Funding continues for both Districts and Charters.

## Board of Education Executive Summary

### Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

**Apportionment Deferrals:** The Enacted Budget includes \$11 billion in deferrals from 2020-21 to 2021-22, which assisted in eliminating the Governor’s proposal for the 10% proration factor. However, the deferrals will require LEAs to plan carefully for cashflow requirements. Deferral percentages and estimated Statewide dollar amounts are as follows:

<u>Month</u>	<u>Percent</u>	<u>Est. \$ Amount</u>
○ February 2021 to November 2021	53%	\$1.54 Billion
○ March 2021 to October 2021	82%	\$2.38 Billion
○ April 2021 to September 2021	82%	\$2.38 Billion
○ May 2021 to August 2021	82%	\$2.38 Billion
○ June 2021 to July 2021	100%	\$2.38 Billion

Funding sources impacted by the deferrals include the following:

- LCFF State Aid apportionments (Resource 0000, Object 8011)
- Basic aid Choice apportionments (Resource 0000, Object 8011)
- Adults in correctional facilities (Resource 6015, Object 8311)
- Special Education AB 602 (Resource 6500, Object 8311)

Districts that cannot meet their financial obligations for February 2021 through June 2021 and have exhausted all other borrowing options may apply for an exemption from the deferral(s).

In addition, the Governor has authorized counties to delay property tax payments to LEAs. This could result in additional cashflow burdens for school districts.

- **Planning for Apportionment Deferrals:** LEAs must plan for deferrals aggressively, as the impact on available cash to meet payrolls will be significant. Actions could include:
  - Enhanced cash flow projections for up to 18 to 24 months
  - Monthly updates for cash flow projections
  - Establish timelines and sources for temporary borrowing, including:
    - Borrowing from other Funds
    - Tax and Revenue Notes
    - Borrowing from the County Office of Education or County Treasurer
    - Borrowing from other potential Statewide cash borrowing sources

**SCUSD has applied for and received 100% deferral exemptions for the months of April and May 2021. SCUSD has also applied for the State Wide CFSA Tax and Revenue Notes (TRAN). The District is currently evaluating the need for the TRAN given the updated one-time operational savings and the approved deferral exemptions.**

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



	First Interim Budget 2020-21			Second Interim Budget 2020-21			Change in 2020-21 Since First Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenue</b>										
General Purpose	403,909,833	1,777,094	405,686,927	410,429,540	1,777,094	412,206,634	6,519,707	0	6,519,707	1
Federal Revenue	155,908	117,259,991	117,415,899	155,908	110,352,243	110,508,151	0	(6,907,748)	(6,907,748)	2
State Revenue	6,588,341	68,043,128	74,631,469	6,588,341	67,072,100	73,660,441	0	(971,028)	(971,028)	3
Local Revenue	7,173,648	2,898,200	10,071,847	7,234,633	1,854,639	9,089,272	60,985	(1,043,561)	(982,575)	4
<b>Total Revenue</b>	<b>417,827,730</b>	<b>189,978,413</b>	<b>607,806,143</b>	<b>424,408,422</b>	<b>181,056,076</b>	<b>605,464,498</b>	<b>6,580,692</b>	<b>(8,922,337)</b>	<b>(2,341,645)</b>	
<b>Expenditures</b>										
Certificated Salaries	163,066,687	55,826,602	218,893,289	156,732,212	55,151,780	211,883,992	(6,334,475)	(674,822)	(7,009,297)	5
Classified Salaries	37,552,368	22,975,966	60,528,334	36,141,813	22,561,286	58,703,099	(1,410,555)	(414,681)	(1,825,235)	6
Benefits	111,833,226	67,962,970	179,796,196	109,258,077	67,723,442	176,981,519	(2,575,149)	(239,528)	(2,814,677)	7
Books and Supplies	14,521,520	74,531,797	89,053,317	11,056,509	56,691,006	67,747,515	(3,465,011)	(17,840,791)	(21,305,802)	8
Other Services & Oper. Expenses	27,646,999	59,865,350	87,512,348	23,591,234	56,342,700	79,933,935	(4,055,764)	(3,522,649)	(7,578,414)	9
Capital Outlay	61,703	2,946,723	3,008,426	70,783	3,226,885	3,297,668	9,080	280,162	289,242	10
Other Outgo 7xxx	1,110,300	0	1,110,300	1,110,300	0	1,110,300	0	0	0	
Transfer of Indirect 73xx	(7,137,368)	6,191,777	(945,591)	(6,700,447)	5,752,871	(947,576)	436,921	(438,906)	(1,985)	11
<b>Total Expenditures</b>	<b>348,655,435</b>	<b>290,301,184</b>	<b>638,956,619</b>	<b>331,260,482</b>	<b>267,449,969</b>	<b>598,710,451</b>	<b>(17,394,953)</b>	<b>(22,851,215)</b>	<b>(40,246,168)</b>	
Deficit/Surplus	69,172,295	(100,322,771)	(31,150,477)	93,147,940	(86,393,894)	6,754,047	23,975,646	13,928,878	37,904,523	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	671,565	0	671,565	1,114,503	0	1,114,503	442,938	0	442,938	12
Contributions to Restricted	(91,973,263)	91,973,263	0	(89,509,863)	89,509,863	0	2,463,400	(2,463,400)	0	13
<b>Net increase (decrease) in Fund Balance</b>	<b>(22,129,404)</b>	<b>(8,349,508)</b>	<b>(30,478,912)</b>	<b>4,752,580</b>	<b>3,115,970</b>	<b>7,868,549</b>	<b>26,881,984</b>	<b>11,465,478</b>	<b>38,347,461</b>	
Beginning Balance	84,699,103	8,349,508	93,048,611	84,699,103	8,349,508	93,048,611	0	0	0	
<b>Ending Balance</b>	<b>62,569,699</b>	<b>(0)</b>	<b>62,569,699</b>	<b>89,451,682</b>	<b>11,465,478</b>	<b>100,917,160</b>	<b>26,881,984</b>	<b>11,465,478</b>	<b>38,347,461</b>	
Revolving/Stores/Prepays	330,662		330,662	329,003		329,003	(1,659)	0	(1,659)	
Reserve for Econ Uncertainty (2%)	12,765,701		12,765,701	11,951,919		11,951,919	(813,782)	0	(813,782)	
Restricted Programs		(0)	(0)	0	11,465,478	11,465,478	0	11,465,478	11,465,478	
Assigned for H&H Cap City				0			0			
Assigned for Textbooks	0		0	0		0	0	0	0	
Other Assignments			0	0		0			0	
<b>Unappropriated Fund Balance</b>	<b>49,473,336</b>	<b>0</b>	<b>49,473,336</b>	<b>77,170,761</b>	<b>0</b>	<b>77,170,761</b>	<b>27,697,425</b>	<b>0</b>	<b>27,697,425</b>	
<i>Unappropriated Percent</i>			<i>7.7%</i>			<i>12.9%</i>			<i>5.1%</i>	



# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Comparison of the 2020-21 Second Interim Report to the First Interim Report:

<b>Notes: Explanation of Changes from 1st Interim to 2nd Interim</b>	
<b>1</b>	The increase in LCFF is due to the Unduplicated Pupil Percentage going back up to 72%
<b>2</b>	The decrease in federal revenue is due to a decrease in projected spending for Title I for \$3.6M, Title II for \$0.5M, Title III for \$0.6M, Title IV for \$1.6M and \$0.6M in other federal programs
<b>3</b>	The decrease in restricted state revenue is due to decreases in spending for CTE fund for \$856k and \$115k in other state programs
<b>4</b>	The decrease in restricted local revenue is due to projected decreases in spending for local grants.
<b>5</b>	The unrestricted salaries decreased by \$5.6M due to teacher vacancies, projected savings in substitute and extra duty budgets, \$210k for pupil support vacancies and extra duty budgets and \$500k for administrative position vacancies. Restricted salaries decreased by \$677K due to projected vacancy, substitute and extra budget savings in Title I, IV and Special Education programs
<b>6</b>	The unrestricted salaries decreased by \$924K due to one time savings in transportation, security and operations salaries due to vacancies, substitute budget savings and some of these salaries were moved to CARES funding, \$212K savings in supervisor vacancies and \$183k in office support vacancies. Restricted salaries decreased by \$415K due to projected vacancy, substitute and extra budget savings in Title I, IV, Special Education and RRM programs
<b>7</b>	Unrestricted benefits has decreased primarily due to savings in STRS/PERS of \$1.3M and Health/Welfare of \$700K. Restricted benefits decreased due to the decrease in certificated and classified salaries.
<b>8</b>	Unrestricted books & supplies decreased due to projected savings related to school closures through March 2021 which includes savings to instructional supplies, athletics programs, technology and operations. Allowable technology and operation expenses have been offset with CARES funding. Restricted books & supplies are related to the revenue adjustments made to federal programs like Title I, II, IV and Medi Cal for \$4.2M, CARES funding adjustments of \$8.4M, \$2.2M in state programs, RRM budget for \$1.6M and local program adjustments of \$1.0M
<b>9</b>	Unrestricted services and other operating expenses decreased due to projected savings related to school closures through March 2021 which includes savings to instructional, athletics, technology and operations budgets. Restricted savings are related to the revenue adjustments made to federal programs like Title I, II, IV and Medi Cal for \$2.0M and \$1.5M in state programs.
<b>10</b>	The increase in restricted capital outlay is primarily due to budgeting for CARES related purchases
<b>11</b>	The decrease indirect costs is related to the decreases in restricted revenues associated with projected decreases in spending.
<b>12</b>	The transfers out to Charter Schools decreased by \$315k for George Washington Carver and by \$128k for New Tech due to higher projected LCFF revenues and budget adjustments.
<b>13</b>	The decrease in the contribution is related to projected one-time savings in special education costs.

# Board of Education Executive Summary

## Business Services

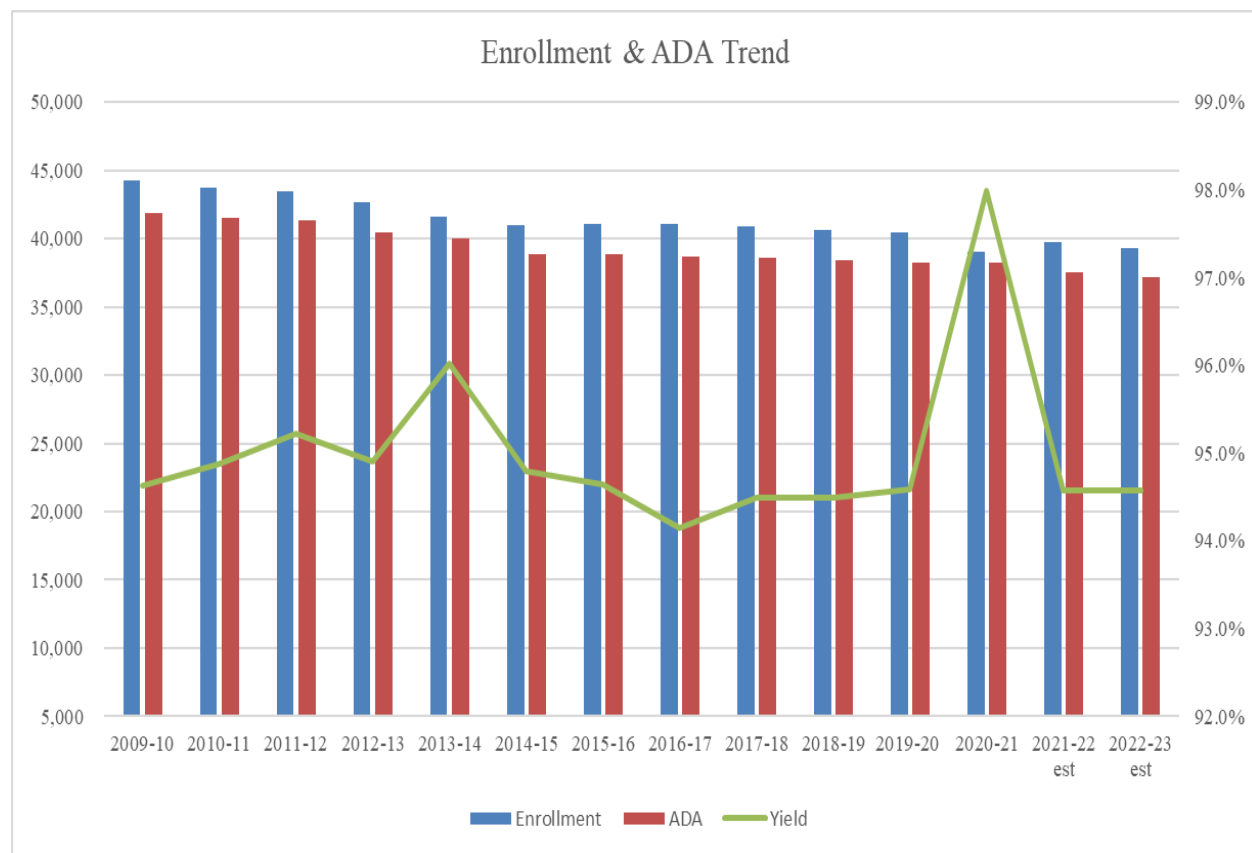
2020-2021 Second Interim Financial Report

March 18, 2021

### 2020-21 Sacramento City Unified School District Primary Budget Components:

Average Daily Attendance (ADA) is estimated at 38,324.71, or 38,219.84 (excluding COE ADA of 104.87). Due to the “hold harmless” provision with SB 98, the funded ADA will be based on the 2019-2020 ADA of 38,324.71.

The District’s estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding has recovered to prior year levels at 72%. The UPP for supplemental and concentration funding is based on a three year rolling average; for the 2020-21 fiscal year the UPP rolling average is 72.25%.



## Board of Education Executive Summary

### Business Services

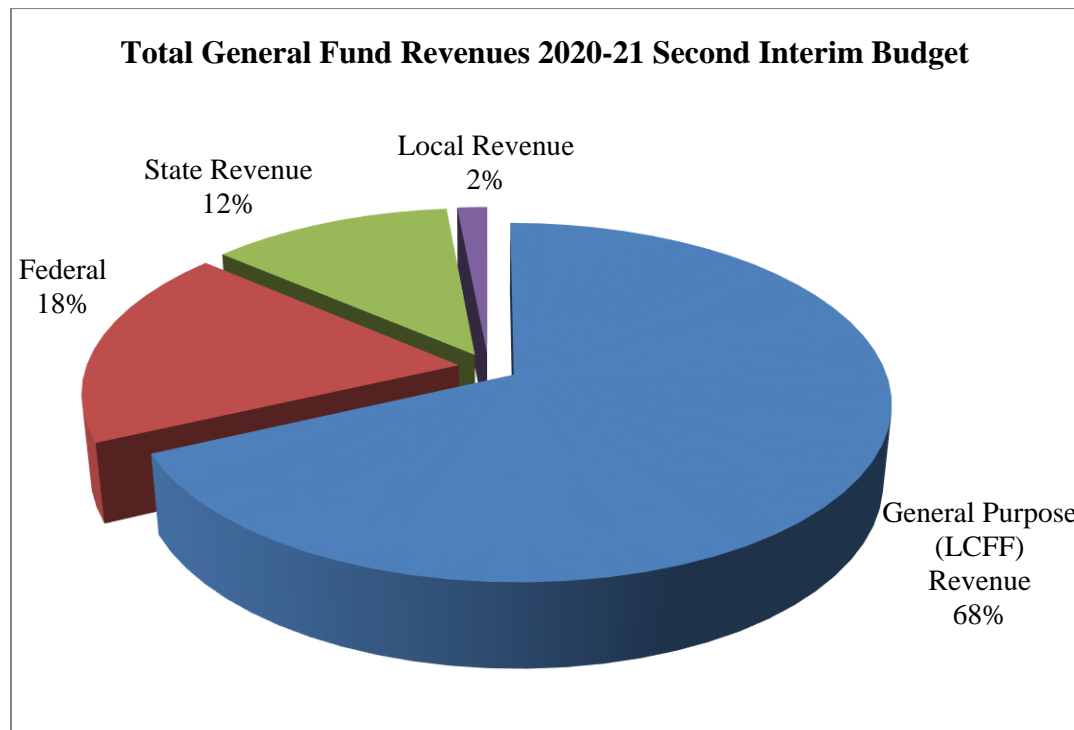
2020-2021 Second Interim Financial Report

March 18, 2021

### General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$410,429,540	\$412,206,634
Federal	\$155,908	\$110,508,151
State Revenue	\$6,588,341	\$73,660,441
Local Revenue	\$7,234,633	\$9,089,272
<b>TOTAL</b>	<b>\$424,408,422</b>	<b>\$605,464,498</b>



# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Education Protection Account:

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds, therefore, additional revenue is not provided.

Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2021</b>	
<b>Actual EPA Revenues:</b>	
Estimated EPA Funds	\$ 74,302,399
<b>Actual EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 74,302,399
<b>Balance</b>	<u>\$ -</u>

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

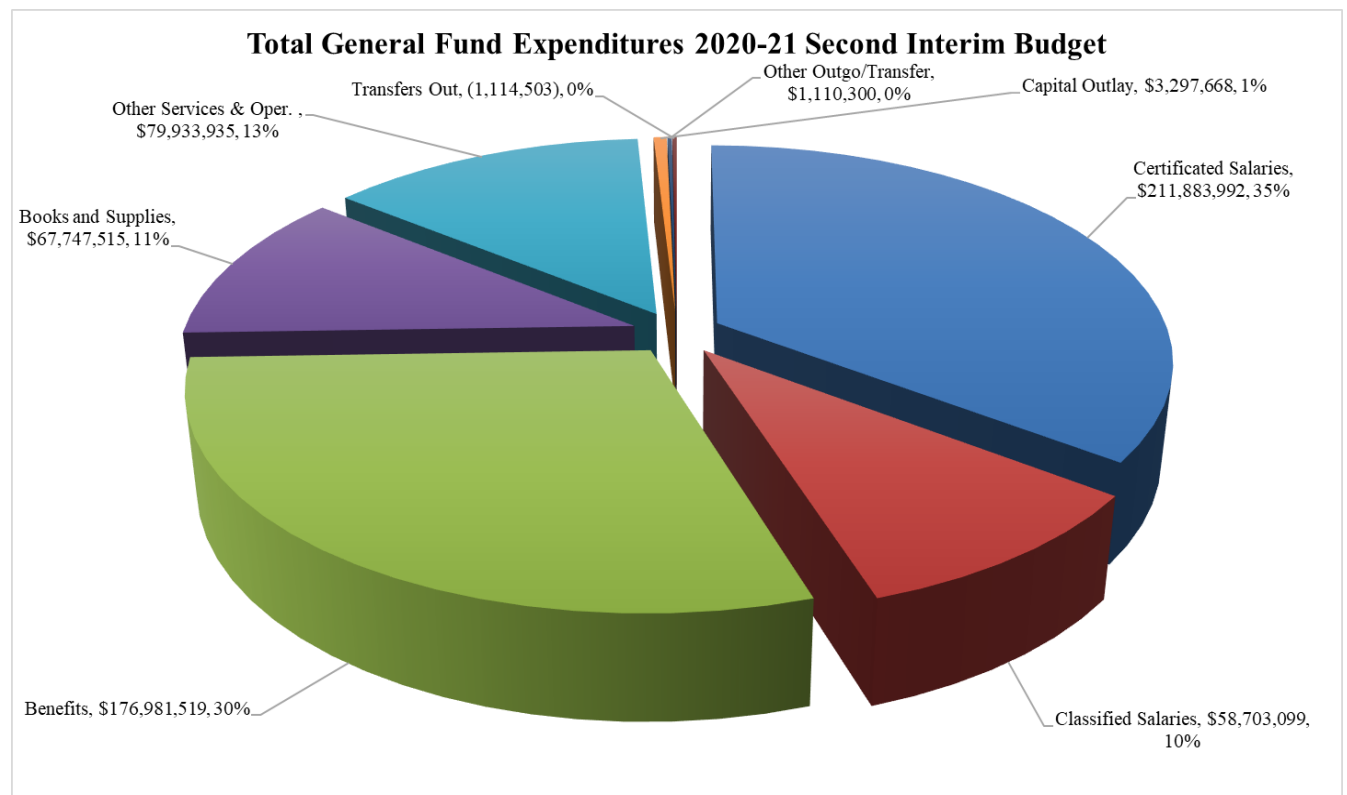


### General Fund Operating Expenditure Components

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	156,732,212	55,151,780	\$211,883,992
Classified Salaries	36,141,813	22,561,286	\$58,703,099
Benefits	109,258,077	67,723,442	\$176,981,519
Books and Supplies	11,056,509	56,691,006	\$67,747,515
Other Services & Oper.	23,591,234	56,342,700	\$79,933,935
Capital Outlay	70,783	3,226,885	\$3,297,668
Other Outgo/Transfer	1,110,300	0	\$1,110,300
Transfers Out	(1,114,503)	0	(1,114,503)
<b>TOTAL</b>	<b>336,846,425</b>	<b>261,697,098</b>	<b>\$598,543,524</b>

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.

Graphical representation of total general fund expenditures by percentage:



# Board of Education Executive Summary

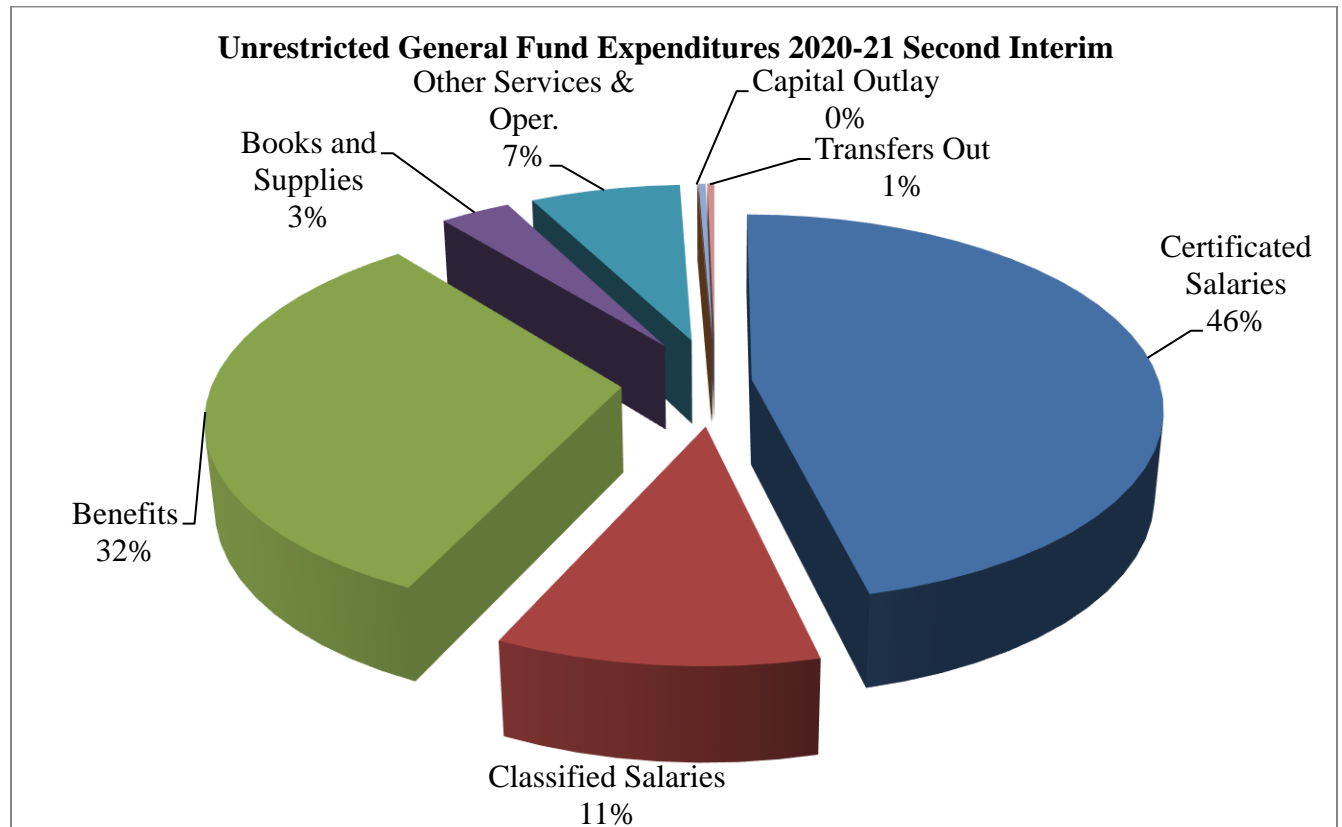
## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



Graphical representation of unrestricted general fund expenditures by percentage:



Capital Outlay = .01%

Transfers Out = -.19%

## Board of Education Executive Summary

### Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

#### General Fund Contributions to Restricted Programs:

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Resource		2020-21 REVISED Adopted Budget	2020-21 First Interim Budget	2020-21 Second Interim Budget
6500	Special Education	75,692,263	74,892,263	72,428,863
8150	Routine Restricted Maintenance Account	18,765,074	17,081,000	17,081,000

#### Routine Restricted Maintenance Account (RRMA):

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year.

*State Enacted 2020-2021 Budget provides school districts with flexibility, section 99 of Senate Bill 98 (Chapter 24/2020) – the Education Omnibus Trailer Bill – states that:*

- Allows State pension on-behalf-of payments to be excluded from the 3% RRMA calculation
- Allows ESSER and LLMF funds to be excluded from the 3% RRMA calculation

Prior to the above flexibility, as of 2019-20 per Education Code Section 17070.75(b)(2) (B-C) the primary compliance components required:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and includes CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### General Fund Summary:

The District's 2020-21 General Fund projects a total operating increase of \$7.8 million resulting in an estimated ending fund balance of \$101 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$329,003; restricted programs - \$11,465,478; economic uncertainty - \$11,951,919; amount above economic uncertainty - \$77,170,761; total unassigned - \$89,122,680. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following page.

### 2020-21 Second Interim Fund Balance Component Summary

Description	2020-21 Second Interim Budget		
	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>			
Revolving Cash/Prepays	329,003		329,003
Other	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>329,003</b>	<b>-</b>	<b>329,003</b>
<b>RESTRICTED</b>			
Restricted Categorical Balances		11,465,478	11,465,478
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>11,465,478</b>	<b>11,465,478</b>
<b>ASSIGNED</b>			
	-		-
<b>UNASSIGNED</b>			
Economic Uncertainty (REU-3%)	11,951,919		11,951,919
Amount Above REU	77,170,761		77,170,761
<b>TOTAL - UNASSIGNED</b>	<b>89,122,680</b>	<b>-</b>	<b>89,122,680</b>
<b>TOTAL - FUND BALANCE</b>	<b>89,451,682</b>	<b>11,465,478</b>	<b>100,917,160</b>

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$75M.



# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Assumptions

#### Planning Factors for 2020-21 and beyond include the following

Illustrated in the following table are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Dept of Finance Statutory COLA</b>	2.31%	1.50%	2.98%
<b>SSC Recommended Funded COLA</b>	0.00%	3.84%	1.28%
<b>STRS Employer Rates</b>	16.15%	15.92%	18.00%
<b>PERS Employer Rates</b>	20.70%	23.00%	26.30%
<b>Lottery – Unrestricted per ADA</b>	\$150	\$150	\$150
<b>Lottery – Prop. 20 per ADA</b>	\$49	\$49	\$49
<b>Mandated Cost per ADA / One Time Allocation</b>	\$0	\$0	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.18	\$32.66	\$33.63
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$61.94	\$62.87	\$64.74
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.86	\$17.11	\$17.62
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$46.87	\$47.57	\$48.99
<b>State Preschool Full-Day Reimbursement Rate</b>	\$49.85	\$50.60	\$52.11
<b>State Preschool Part-Day Reimbursement Rate</b>	\$30.87	\$31.37	\$32.26
<b>General Child Care Daily Reimbursement Rate</b>	\$49.54	\$50.29	\$41.78
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

## Board of Education Executive Summary

### Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

#### Revenue Assumptions:

Per enrollment trends, the District anticipated a slight decline and for 2020-21 enrollment was projected at 40,383. The District's unduplicated count was also projected to remain relatively stable with a slight decline of approximately 20 students compared to the prior year which results in a decrease of supplemental and concentration revenue.

However, the District's current enrollment is 39,003 significantly lower by about 1,300 students than projected. This higher decline may be due to the impact of the COVID-19 pandemic and school closures. The District's unduplicated pupil percentage (UPP) remains steady at 72%.

Due to the hold harmless provisions of SB98, the District will be funded based on the 2019-20 funded ADA, so for funding purposes ADA is deemed flat. However, the "hold harmless" provision does not apply to the unduplicated pupil percentage (UPP) which determines the amount of supplemental and concentration funding.

The District's UPP is based on a three year rolling average and the UPP is projected to increase to 72.25% from 72.07%. Unless the District is able to recover the decline in enrollment, the projected loss in revenue will extend to future years. The District is projecting \$75.7 million in supplemental and concentration funding for the 2020-21 budget year. The District's multi-year projections have been revised to reflect a decline in enrollment after 2022.

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Transfers to Other Funds:

<b>Other Funds</b>	<b>2020-21 Revised Adopted Budget</b>	<b>2020-21 First Interim Budget</b>	<b>2020-21 Second Interim Budget</b>
Adult Ed	596,835	596,835	596,835
Child Development	549,131	549,131	549,131
Totals	1,145,966	1,145,966	1,145,966
<b>Charter School Fund</b>	<b>2020-21 Revised Adopted Budget</b>	<b>2020-21 First Interim Budget</b>	<b>2020-21 Second Interim Budget</b>
New Tech	521,079	521,079	392,960
George Washington Carver	314,819	314,819	-
Totals	835,898	835,898	392,960

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Multi-Year Revenue and Expenditure Projections

Unrestricted Multi-Year Revenue Projections:

#### Fiscal Year 2021-2022

- LCFF COLA 3.84%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$11M for increased Special Education expenditures per historical trends

#### Fiscal Year 2022-2023

- LCFF COLA 1.28%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by \$7.4M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

#### Fiscal Year 2021-2022

- Federal Revenue was reduced by \$65.8M to remove SIG of \$17M, Title I, II, II, IV of \$8.4M carryover and one-time Learning Loss Mitigation Funds of \$49.8M and to add one-time ESSER CARES \$2.8M and \$6.9M to title programs.
- State Revenue was reduced by \$8.57M to remove one-time Learning Loss Mitigation funds of \$3.5M, and remove other carryover of \$5M (CTE Incentive, Strong Workforce, Low Performing Block Grant, ASES, Partnership Academies, etc.). Also includes add back of state revenue.
- Local Revenue adjustment includes add back of local revenue from 20-21
- Contributions to Special Ed were increased by \$11M for increased Special Education expenditures per historical trends and add back of one-time savings in 20-21.

#### Fiscal Year 2022-2023

- Federal Revenue was reduced by \$12.2M to remove one-time Learning Loss Mitigation funds of \$2.9M, Title I Carryover of \$2.5M and \$6.9M in other Title program carryovers.
- State & Local Revenue are projected to remain unchanged
- Contributions to Special Ed were increased by \$7.4M for increased Special Education expenditures per historical trends.

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Unrestricted Multi-Year Expenditure Projections:

#### Fiscal Year 2021-2022

- Certificated salaries are adjusted for a net increase of \$8.1M. \$2M for step and column increases, \$6.3M to add back 1x savings from 20-21, and decrease of \$188K for the Fiscal Recovery Plan.
- Classified salaries are adjusted for a net increase of \$582K. \$334K for step increases, \$200K add back for temp bus drivers, \$1.4M add back of 1x savings from 20-21, and decrease of \$1.35M for Fiscal Recovery Plan.
- Benefit adjustments of \$4.4M to reflect the salary changes noted above, updated rates for PERS & STRS and an increase for health benefits.
- Books and Supplies have been adjusted for a net increase of \$2.1M. \$5M increase for one-time textbook adoption, increase of \$3.4M to add back 1x savings from 20-21, decrease of \$4.4M for removal of 20-21 one time textbook adoption, decrease of \$900K for program adjustments and decrease of \$981K for Fiscal Recovery Plan.
- Services adjusted for a net increase of \$1.8M. \$4.8M added back for one time savings in 20-21, reduction of \$2.2 one-time expenditures, and reduction of \$786K for Fiscal Recovery Plan.
- Capital Outlay and Other Outgo remains constant.
- Indirect costs reflect net increase of \$1.1M from carryover funds.
- Transfers out decrease of \$564K for the Fiscal Recovery Plan.

#### Fiscal Year 2022-2023

- Certificated salaries are adjusted by \$2M for step and column increases and maintain vacancy savings
- Classified salaries are adjusted by \$333K for step and maintain vacancy savings
- Benefit adjustments of \$10M reflect the salary changes noted above, program adjustments, applicable rates for PERS & STRS and increase for health benefits
- Books and Supplies reduced by \$5M to remove one-time textbook expenditure of \$5M
- Services are adjusted by \$78K for expected utility rate increases
- Capital Outlay remains constant
- Other Outgo remains constant
- Indirect costs from restricted programs are expected to increase by \$77K for indirect cost carryover.
- Transfers out remains constant

### Restricted Multi-Year Expenditure Projections:

#### Fiscal Year 2021-22

- Certificated salaries have been adjusted for a net decrease of \$4.2M. Step and column costs increase by \$121K, \$2.58M increase for additional Special Ed positions, decrease of \$647K to add back one time savings from 20-21. Decrease of \$6.3M for removal of one-time carryover (SIG & Title I, etc.).

## Board of Education Executive Summary

### Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

- Classified salaries adjusted for a net decrease of \$515K. Adjustments include step costs increase by \$46K and \$1.6M increase for additional Special Education positions. Adjustments also include a decrease in one-time carryover (SIG & Title I, etc.) of \$2.2M
- Benefits net decrease of \$47K to reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs, increase for health benefits, and removal of one-time expenditures for carryover (SIG and Title I, etc.).
- Books and Supplies decreased by \$36M to remove one-time expenditures including COVID Learning Loss Mitigation funds of \$49M, SIG \$5.8M, Title I and other carryover of \$10.1M (Title I, Title IV, CTE Incentive, etc.), add back one time savings of \$17.8M from 20-21, and additional special education services of \$680K.
- Services have been increased by \$5.4M to add back one-time savings of \$3.3M from 20-2, and increase of \$2.1M for special education services.
- Capital Outlay decreased by \$702K for grand adjustments and add back one time savings.
- Other Outgo remains constant
- Indirect costs are expected to decrease due to program adjustments.
- Budget reductions of \$1M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will not cover all costs
- Transfers out remain constant.

#### Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by \$114K and by \$1M for additional Special Ed positions and salaries maintain vacancy savings
- Other certificated salary adjustments include removing one-time carryover of \$32K
- Classified salaries are adjusted by \$46K for step and by \$1M for additional Special Ed positions and maintain vacancy savings
- Other classified salary adjustments include removing one-time carryover of \$80K
- Benefit adjustments of \$5.4M reflect the effects of salary changes noted above, program adjustments, the applicable rates for PERS & STRS and the additional increase for health benefits
- Books and Supplies reduced by \$13M to remove one-time carryover expenditures and for program adjustments.
- Services have reduced by 11M to remove one-time carryover expenditures and for program adjustments.
- Capital Outlay remains constant
- Other Outgo remains constant
- Indirect costs are expected to decrease by \$77K due to program adjustments
- Budget reductions of \$2.3M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will cover all costs
- Transfers out remains constant.

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Multi-Year Projections

#### Estimated Ending Fund Balances:

The District estimates that the General Fund projected deficit for 2021-22 is \$22.6 million resulting in an unrestricted ending General Fund balance of \$78.2 million. The projected deficit for 2022-23 is \$26.4 million resulting in an unrestricted ending General Fund balance of \$51.9 million.

<b>Multi-Year Projection (Total GF)</b>			
<b>Description</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>
Total Revenues	605,464,498	557,213,043	542,770,201
Total Expenditures	598,710,451	581,523,777	570,810,356
Excess/(Deficiency)	6,754,047	(24,310,734)	(28,040,155)
Other Sources/Uses	1,114,503	1,678,503	1,678,503
<b>Net Increase/(Decrease)</b>	<b>7,868,549</b>	<b>(22,632,231)</b>	<b>(26,361,653)</b>
Add: Beginning Fund Balance	93,048,611	100,917,160	78,284,929
<b>Ending Fund Balance</b>	<b>100,917,160</b>	<b>78,284,929</b>	<b>51,923,276</b>

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



	Second Interim Budget 2020-2021			Projection 2021-22			Projection 2022-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	410,429,540	1,777,094	412,206,634	425,553,551	1,777,094	427,330,645	425,388,796	1,777,094	427,165,890
Federal Revenue	155,908	110,352,243	110,508,151	155,908	51,425,623	51,581,531	155,908	39,162,125	39,318,033
State Revenue	6,588,341	67,072,100	73,660,441	6,588,341	60,536,132	67,124,473	6,588,341	59,565,104	66,153,445
Local Revenue	7,234,633	1,854,639	9,089,272	7,234,633	3,941,761	11,176,394	7,234,633	2,898,200	10,132,833
<b>Total Revenue</b>	<b>424,408,422</b>	<b>181,056,076</b>	<b>605,464,498</b>	<b>439,532,433</b>	<b>117,680,610</b>	<b>557,213,043</b>	<b>439,367,678</b>	<b>103,402,523</b>	<b>542,770,201</b>
<b>Expenditures</b>									
Certificated Salaries	156,732,212	55,151,780	211,883,992	164,889,313	50,883,238	215,772,551	166,916,120	51,963,880	218,880,000
Classified Salaries	36,141,813	22,561,286	58,703,099	36,724,071	22,046,175	58,770,246	37,058,063	23,012,657	60,070,720
Benefits	109,258,077	67,723,442	176,981,519	116,663,090	67,675,885	184,338,975	126,735,090	73,056,701	199,791,790
Books and Supplies	11,056,509	56,691,006	67,747,515	13,132,629	20,693,404	33,826,033	8,132,629	7,677,608	15,810,237
Other Services & Oper. Expenses	23,591,234	56,342,700	79,933,935	25,411,235	61,790,560	87,201,795	25,489,891	50,445,741	75,935,632
Capital Outlay	70,783	3,226,885	3,297,668	70,783	2,524,077	2,594,860	70,783	2,524,077	2,594,860
Other Outgo 7xxx	1,110,300	0	1,110,300	1,110,300	0	1,110,300	1,110,300	-	1,110,300
Transfer of Indirect 73xx	(6,700,447)	5,752,871	(947,576)	(6,124,601)	5,051,931	(1,072,670)	(6,047,535)	4,974,865	(1,072,670)
Budget Reductions	0	0	0	0	(1,018,312)	(1,018,312)	-	(2,310,512)	(2,310,512)
<b>Total Expenditures</b>	<b>331,260,482</b>	<b>267,449,969</b>	<b>598,710,451</b>	<b>351,876,820</b>	<b>229,646,957</b>	<b>581,523,777</b>	<b>359,465,341</b>	<b>211,345,015</b>	<b>570,810,356</b>
Deficit/Surplus	93,147,940	(86,393,894)	6,754,047	87,655,613	(111,966,347)	(24,310,734)	79,902,337	(107,942,492)	(28,040,155)
Transfers in/(out)	1,114,503	0	1,114,503	1,678,503	0	1,678,503	1,678,503	-	1,678,503
Contributions to Restricted	(89,509,863)	89,509,863	0	(100,500,869)	100,500,869	0	(107,942,493)	107,942,493	-
<b>Net increase (decrease) in Fund Balance</b>	<b>4,752,580</b>	<b>3,115,970</b>	<b>7,868,549</b>	<b>(11,166,753)</b>	<b>(11,465,478)</b>	<b>(22,632,231)</b>	<b>(26,361,653)</b>	<b>0</b>	<b>(26,361,653)</b>
Beginning Balance	84,699,103	8,349,508	93,048,611	89,451,682	11,465,478	100,917,160	78,284,929	(0)	78,284,929
<b>Ending Balance</b>	<b>89,451,682</b>	<b>11,465,478</b>	<b>100,917,160</b>	<b>78,284,929</b>	<b>(0)</b>	<b>78,284,929</b>	<b>51,923,276</b>	<b>(0)</b>	<b>51,923,276</b>
Revolving/Stores/Prepays	329,003		329,003	329,003		329,003	329,003		329,003
Reserve for Econ Uncertainty (2%)	11,951,919		11,951,919	11,596,905		11,596,905	11,382,637		11,382,637
Restricted Programs	0	11,465,478	11,465,478	0	(0)	(0)	-	(0)	(0)
<b>Unappropriated Fund Balance</b>	<b>77,170,761</b>	<b>0</b>	<b>77,170,761</b>	<b>66,359,021</b>	<b>0</b>	<b>66,359,021</b>	<b>40,211,637</b>	<b>-</b>	<b>40,211,637</b>
<i>Unappropriated Percent</i>			<i>12.9%</i>			<i>11.4%</i>			<i>7.0%</i>



# Board of Education Executive Summary

## Business Services

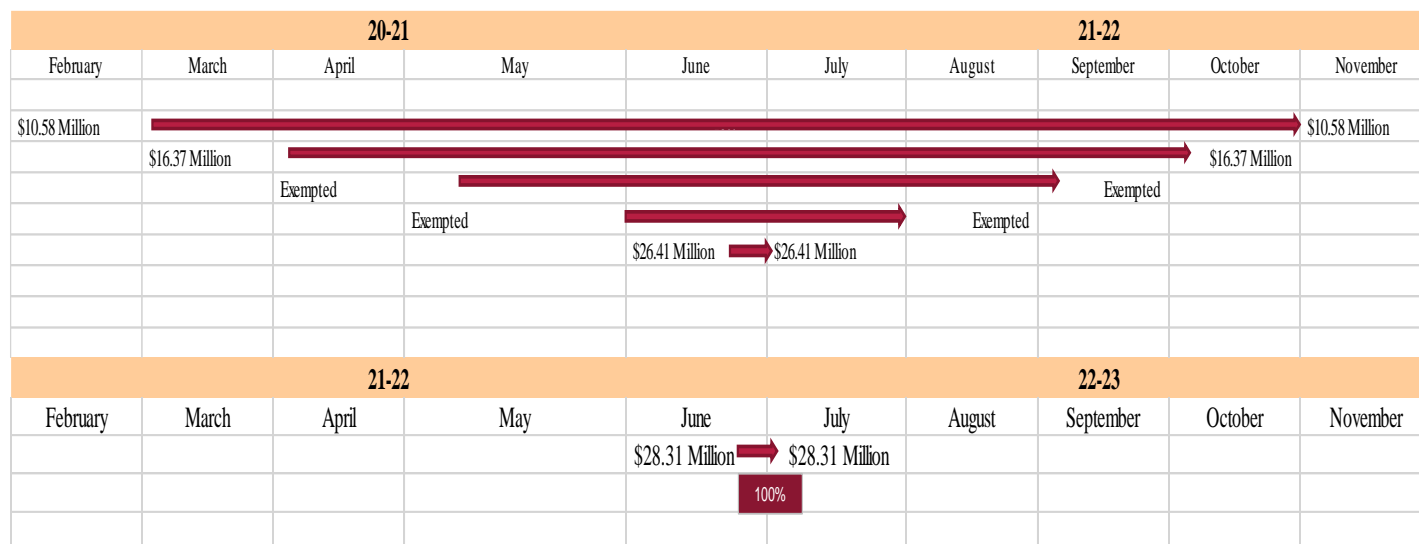
2020-2021 Second Interim Financial Report

March 18, 2021

### Cash Flow

The State Enacted Budget included approximately \$11 billion in deferrals and Districts will need to plan for this temporary reduction in cash. The months subject to the cash deferrals include February through June for the 2020-2021 fiscal year and the Governor’s proposed budget eliminates all deferrals except June 2022 for the 2021-2022 fiscal year. SCUSD applied for and received 100% deferral exemptions for the months of April and May 2021. For the District this represents cash deferrals of approximately \$48M and \$26M in 2020-2021 and 2021-2022, respectively. The charts below provide the months and dollar amounts subject to the deferrals in 2020-2021 and 2021-2022. Based upon the analysis completed for the Second Interim Financial Report, the District projects having a positive cash balance through June 2021. Although the Second Interim Report projects a positive cash balance, an analysis of the timing of cash inflows and outflows indicates the District could face potential cash challenges starting in June 2021 and will have to closely monitor its cash balance.

### Projected Cash Deferrals

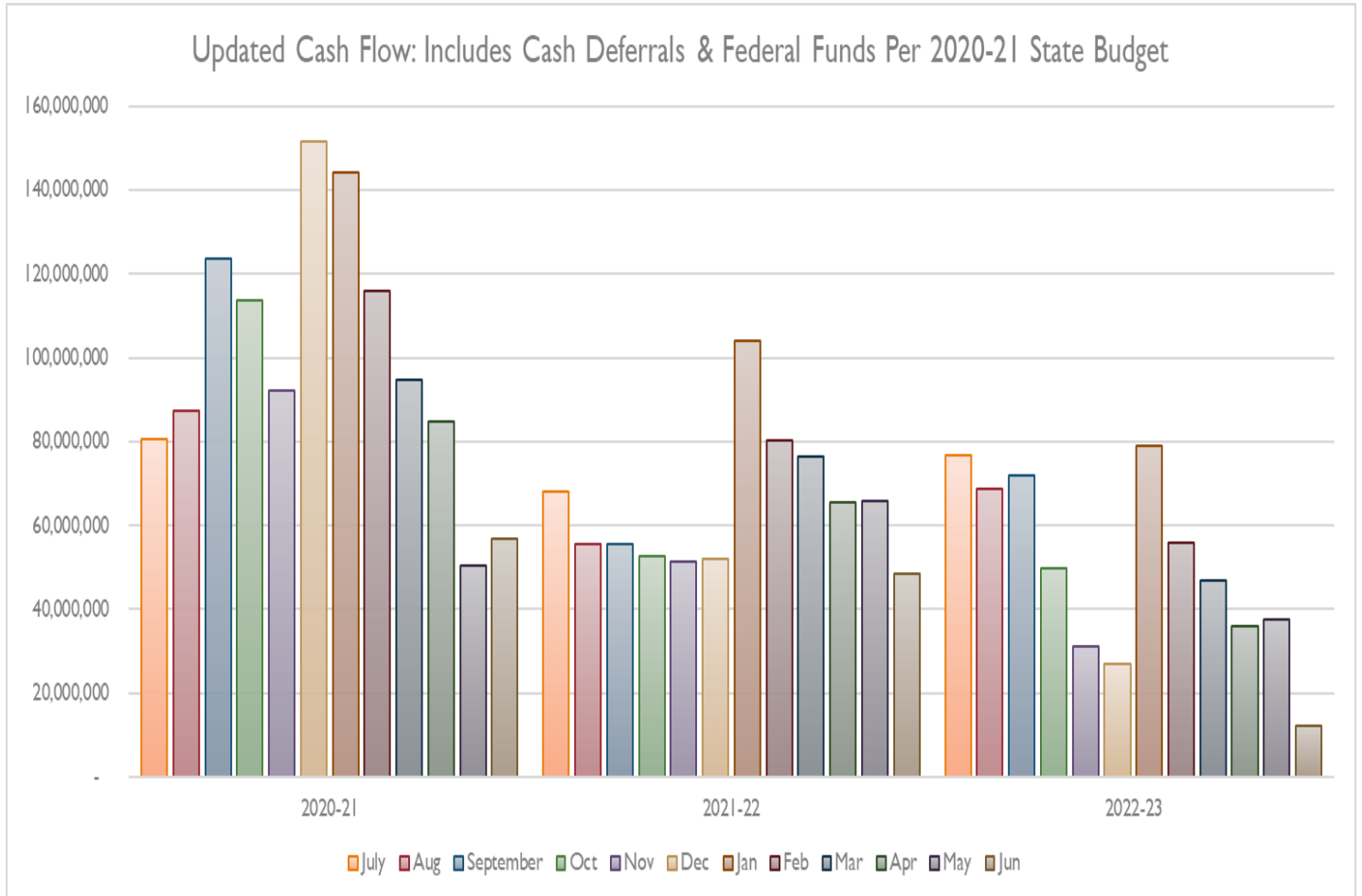


# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



The above cash flow chart assumes the Governor’s proposed COLAs for 2021-22 and 2022-23 and assumes pre-COVID enrollment trends.

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### Summary of All Funds

		2020-21 Second Interim		
Fund		Beginning Fund Balance	Budgeted Net Change	Budget Fund Balance
01	General (Unrestricted and Restricted)	\$93,048,611	\$7,868,549	\$100,917,160
9	Charter Schools	\$3,975,366	(\$1,460,357)	\$2,515,009
11	Adult	\$353,245	\$0	\$353,245
12	Child Development	\$15,285	\$0	\$15,285
13	Cafeteria	\$12,807,058	\$0	\$12,807,058
21	Building Fund	\$62,471,665	(\$47,889,161)	\$14,582,504
25	Capital Facilities	\$20,196,507	(\$3,620,349)	\$16,576,158
49	Capital Projects for Blended Components	\$2,020,746	(\$962,236)	\$1,058,510
51	Bond Interest and Redemption	\$31,948,534	(\$3,809,576)	\$28,138,958
67	Self-Insurance Fund	\$12,935,257	\$0	\$12,935,257

## Board of Education Executive Summary

### Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

#### Conclusion:

Due to the COVID-19 pandemic, schools have been in distance learning mode since mid-March 2020, and this resulted in one-time savings of approximately \$23M in 2019-2020, and \$34.3M in 2020-2021 since the Adopted Revised Budget. As the status of COVID-19 evolves, the District will plan accordingly and make the appropriate budget adjustments to support the approved learning environments.

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2020-2021, 2021-2022 and in 2022-2023. However, the District's projected deficit is projected to persist as follows:

-\$22.6M in 2021-22 and

-\$28M in 2022-23

At the February 4, 2021 Board Meeting, the Board of Trustees approved a Fiscal Recovery Plan in the amount of \$4.5M approximately. Based on the multi-year projections, the District projects an ongoing needed solution of \$28M.

Therefore, an ongoing budget solution is still required in order for the District to achieve fiscal solvency and avoid a State Loan.

The District is submitting a 2<sup>nd</sup> Interim Financial Report with a negative certification. This status indicates that the District certifies that it will not meet its financial obligations for the current fiscal year or two subsequent years. Although the District's Multiyear Projections indicate a positive ending balance in fiscal year 2022-23, this projection is a result of:

1. State proposed COLAs for 2021-22 and 2022-23 – the State Budget has yet to be finalized
2. One-time expenditure savings due to school closures for on-site instruction – these expenses have been re-budgeted in the multiyear projections as they are required for on-site instruction
3. Per SB 98's hold-harmless provision the District's ADA for 2021-2022 uses 2020-21 ADA. For fiscal years 2022-2023 and beyond, ADA projections will utilize a 1% decline. The District is utilizing a 1% decline to account for the pandemic and a pre-pandemic trend analysis. Prior to the pandemic, the District was trending on average a decline of approximately .5% over the last six years. The current year's enrollment has been trending a larger decline of approximately 3.6% which may be mostly due to the pandemic. The District does not expect that the current year trend is indicative of future enrollment.

However, it must be noted that there are risks for two (#1 & #3) of the three factors listed above. The Governor's proposed COLAs has not yet been enacted and future enrollment may prove to be lower than projected.



## **Board of Education Executive Summary**

### **Business Services**

2020-2021 Second Interim Financial Report

March 18, 2021

#### **Additional Considerations:**

The District's projections indicate that the deficit has not been eliminated and continues through the multi-year projections and although cash flow ends with a positive balance, it continues to deteriorate rapidly due to the structural deficit. These fiscal issues must be resolved in order for the District to achieve fiscal solvency and certify as positive.

The District's budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education.

By the 2020-21 third interim report, the District will have budget projections to include fiscal year 2023-24.

#### **Risks:**

Uncertainty regarding the State Budget and fiscal impact on K12 Districts, additional unfunded COVID-19 related expenses and a significant decline in enrollment.

#### **Opportunities:**

Improved State Budget and funding for K12 Districts, increased enrollment and a Fiscal Recovery Plan sufficient to restore the District's fiscal stability.

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



### **Criteria for Certification of Fiscal Stability and the Continuation of County Office Oversight provided by the Sacramento County Office of Education**

#### Certification Criteria

Each school district is required to prepare two financial reports each year, the 1st Interim Report reflecting the fiscal position of the district as of October 31 and the 2nd Interim Report reflecting the fiscal position of the district as of January 31. The district governing board must approve these reports and certify that the district can meet its financial obligations for the remainder of the fiscal year and for the subsequent two fiscal years.

The certification is to be based on the criteria and standards for fiscal stability adopted by the State Board of Education and reflect the district's assessment of its budget, as revised to reflect current information. In order to certify as "positive," the district must be able to determine "unqualifiedly" that it will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A district must certify as "qualified" if it may not meet its financial obligations for the current fiscal year or two subsequent fiscal years and it must certify as "negative" if it may not meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

One of the criteria for fiscal stability adopted by the State Board is the ability of the district to maintain a minimum reserve level which varies based on the size of the district. Sacramento City Unified School District's (SCUSD's) minimum reserve requirement is only 2 percent. However, there are nine other criteria which the district must consider in determining its certification. One criterion of significant concern for SCUSD is its level of deficit spending and another is growth in salaries and benefit costs. In addition, the State Board requires districts to identify and consider additional information such as the use of one-time revenues for ongoing expenditures, which has also been an issue for SCUSD.

The State Board's ten criteria for fiscal stability are as follows:

- Fund and cash balances
- Reserves
- Deficit spending
- ADA
- Enrollment
- ADA to enrollment
- LCFF revenue
- Salaries and benefits
- Other revenues and expenditures
- facilities maintenance

# Board of Education Executive Summary

## Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



In addition to these criteria, the State Board requires districts to identify and consider the following additional information:

- Contingent liabilities
- Use of one-time revenues for ongoing expenditures
- Contingent revenues
- Contributions
- Long-term commitments
- Unfunded liabilities
- Temporary interfund borrowings
- Status of labor agreements
- Status of other funds

### Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress and must change the certification of a school district if they determine that a different certification should have been filed. If the district has a negative certification or the county superintendent determines that the district may be unable to meet its financial obligations, the county superintendent can:

- Stay or rescind any action that is determined to be inconsistent with the ability of the district to meet its obligations for the current or subsequent fiscal year, and
- Assist in developing a budget for the subsequent fiscal year.

The county superintendent continues to work with the district until the budget for the subsequent year is approved and may stay or rescind any actions up to the point. The county superintendent can only approve the budget if it is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments and resolves problems identified in the evaluations and audits which determined that the school district is in fiscal distress.

SCOE was not able to approve SCUSD's 2020-21 Budget because of the district's significant ongoing structural deficit and inability to meet its minimum reserve requirement and the district certified negative at its 1st Interim Report for the same reasons. As a result, SCOE must continue its current level of oversight and support of the district through the end of this fiscal year and into the next until the district determines all its potential expenditures going forward and adopts a budget which eliminates its structural deficit and allows it to meet its multiyear financial commitments.

FCMAT Update March 18, 2021

FCMAT Findings at 12/8/2018  
60

District Responses  
60

Number of Items Updated at  
First Interim 2020-21 = 36

Total Number of  
Completed Items to Date = 27

FCMAT Finding

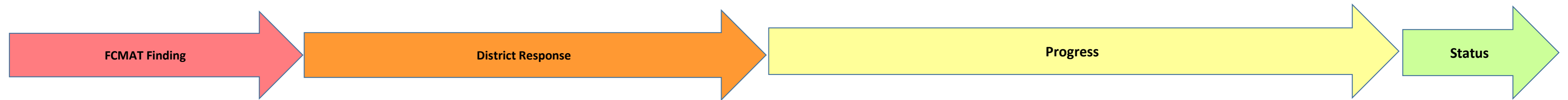
District Response

Progress

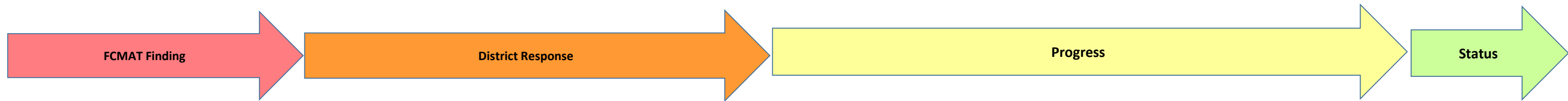
Status

1	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.  The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.	Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy Committee and full Board action at a later date. 5/8/2020 Update: No change. 11/30/2020 Update: Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by the Board Policy Committee and full Board action at a later date. <b>3/1/21 Update: No change.</b>	In Progress
2	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.	3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. After budget is balanced, OPEB Commission to be established to further address the outstanding liability. 11/30/2020 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are: • The District's Net OPEB liability increased by \$41.7M year over year from \$526M FYE 2019 to \$568M FYE 2020. • The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90% • The Actuarially Determined Contribution (ADC) is \$30.8M. The district contributed \$26.7M in 19-20, leaving a contribution deficit of \$4.1M. • If the District were to increase its contribution to the ADC amount it would help in two ways: o Fund the Net OPEB liability o Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal, the Total OPEB liability would be closer to \$430M instead of the \$654M projected currently. The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year. <b>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</b>	In Progress
3	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend.  On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.	Ongoing: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the 3/27/19 Board Meeting. Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21). 6/13/19 Update: District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations. 5/12/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months. 11/30/2020 Update: Over the past two years, the District has identified and implemented more than \$50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-2021 1st Interim financial report, the District is projecting a \$56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal Recovery Plan to address some of the deficit but this plan alone will not be sufficient to resolve the projected \$56M deficit. <b>3/1/21 Update: On the February 4, 2021 Board meeting, the Board approved a reduction of approximately \$4.5M.</b>	In Progress
4	Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	In 2019-20, staff will reconcile at each interim report period. 5/8/2020 Update: This item remains outstanding and staff have been assigned some balance sheets to reconcile. 11/30/2020 Update: No change. <b>3/1/21 Update: No change.</b>	In Progress

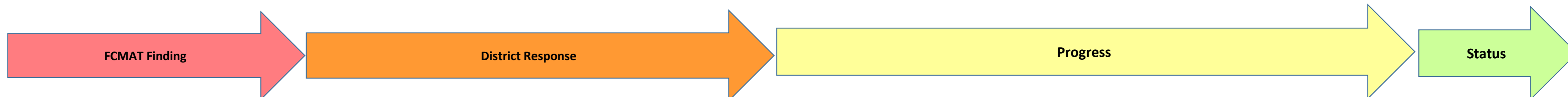




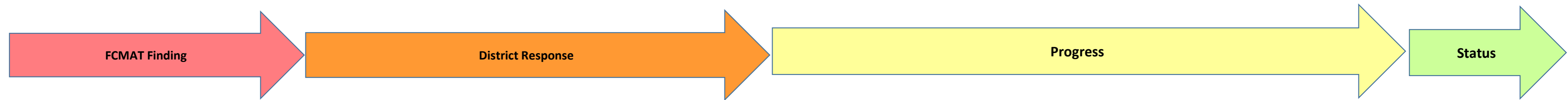
FCMAT Finding	District Response	Progress	Status
5	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	During FCMAT's fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020. 3/10/2020 Update: The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash challenges start in November 2021 unless further budget adjustments are made. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District is able to satisfy the current year 2020-21 and 2021-2022 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. <b>3/1/21 Update: The 2020-21 First Interim Report projects that the district is able to meet its 2020-21 and 2021-22 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. The 2020-21 First Interim Cash Flow Report projects major cash challenges beginning in May 2021 unless further budget adjustments are made.</b>
6	Are all charters authorized by the district going concerns? (part 1)	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. 5/8/2020 Update: The 2019-20 Second Interim Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools. 11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues. <b>3/1/21 Update: No projected changes at this time.</b>
7	Are all charters authorized by the district going concerns? (part 2)	Of most concern is the district's ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied.  The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern.  The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.	Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools. 11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues. <b>3/1/21 Update: PENDING 20-21 2ND INTERIM ADJUSTMENTS.</b>
8	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multi year financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure.  All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.	7/22/19: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA. 3/10/2020 Update: The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units. 11/30/2020 Update: The District is now in the process of determining appropriate budget reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10, 2020. The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standard that would save an estimated approximate \$17 Million annually. <b>3/1/21 Update: No change.</b>
9	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	7/22/19: No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. 5/8/2020 Update: No change. 11/30/2020 Update: No change. <b>3/1/21 Update: SCTA retros paid. No outstanding COLAs.</b>



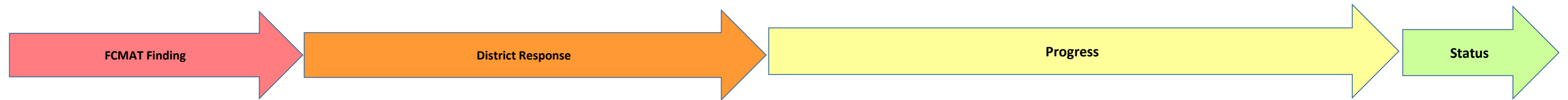
FCMAT Finding	District Response	Progress	Status	
10	Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	<p>Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.</p> <p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits.</p> <p>3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>5/8/2020 Update: No change.</p> <p>11/30/2020 Update: No change.</p> <p><b>3/1/21 Update: The District projected a contributions for fiscal year 2020-21 of \$314,819 for George Washington Carver and \$521,079 for New Tech Charter School.</b></p>	In Progress
11	Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	<p>Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.</p>	<p>3/10/2020 Update: The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's \$27M shortfall will not be resolved without a negotiated solution.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p><b>3/1/21 Update: No change.</b></p>	In Progress
12	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?	<p>Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.</p>	<p>In Progress: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,125,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to about \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately \$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of \$32M and \$30M for 2021-22.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p><b>3/1/21 Update: The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</b></p>	In Progress
13	Does the district have a plan to fund its liabilities for retiree benefits?	<p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states:</p> <p>... the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<p>The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.</p> <p>3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>5/8/2020 Update: No change.</p> <p>11/30/2020 Update: No change.</p> <p><b>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</b></p>	In Progress
14	Has the district developed measures to mitigate the effect of student transfers out of the district?	<p>The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.</p>	<p>In Progress: 3/10/2020 Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.</p> <p>5/8/2020 Update: No change, delayed due to COVID-19 pandemic.</p> <p>11/30/2020 Update: Staff is currently reviewing the development of an internal program in "Infinite Campus" that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer, how many requests have been made for this student etc.</p> <p>We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits.</p> <p><b>3/1/21 Update: No change.</b></p>	In Progress



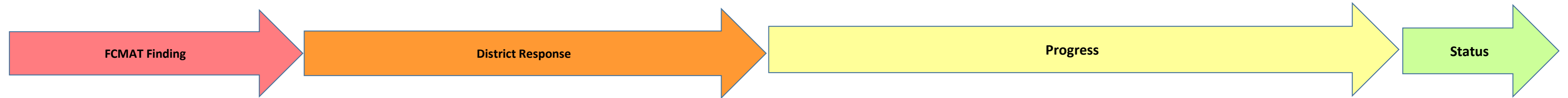
FCMAT Finding	District Response	Progress	Status	
15	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21.	The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M). 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022 but will not meet the required reserve in 2022-2023. The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. Please see #16 below. <b>3/1/21 Update: At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is \$62.5 M for 20-21, \$24.3 for 21-22, and (\$31.3 M) for 22-23.</b>	In Progress
16	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.	The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update 11/30/2020: A Fiscal Recovery Plan (FRP) was presented at the November 19, 2020 Board Meeting and included negotiable and non-negotiable solutions to achieve fiscal solvency. The FRP will be considered at the December 10, 2020 Board Meeting for implementation. Revised drafts of BP 3100 will be presented at a Board Meeting not later than January 2021. <b>3/1/21 Update: The MYP will include ongoing reductions of \$4.5M approved by the Board at the February 4th, 2021 Board Meeting. Revised BP 3100 adopted at 3/4/21 Board Meeting.</b>	In Progress
17	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount:  * 2018-19: \$25,926,177.49 * 2019-20: (\$17,491,788.17) * 2020-21: (\$66,494,314.95)	While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207). 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. 11/30/2020 Update: As of 2020-2021 1st Interim financial report the District's unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows: 2020-2021 = \$62M 2021-2022 = \$24M 2022-2023 = -\$31M <b>3/1/21 Update: PENDING 20-21 2ND INTERIM FINAL NUMBERS.</b>	In Progress
18	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	The district's unrestricted ending fund balance does not include amounts for the following liabilities:  * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement,  * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement.  * The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions.	In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 5/8/2020 Update: No change. 11/30/20 Update: No change. <b>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</b>	In Progress



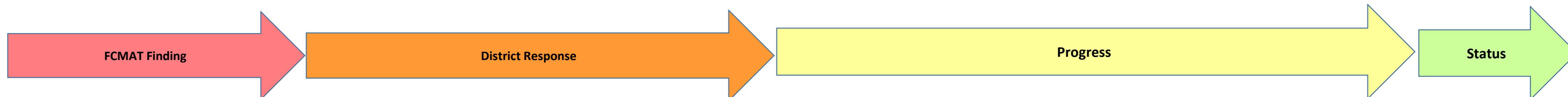
FCMAT Finding	District Response	Progress	Status
19	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. Update: 3/10/2020 The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. 5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%. 11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance. 3/1/21 Update: <b>PENDING 20-21 2ND INTERIM FINAL NUMBERS.</b>
20	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?	The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.	In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. 5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%. 11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance. 3/1/21 Update: <b>PENDING 20-21 2ND INTERIM FINAL NUMBERS.</b>
21	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.	For 2019/20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been program. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately. 5/8/2020 Update: No change. 11/30/2020 Update: No change. 3/1/21 Update: <b>No change.</b>
22	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.	Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically. 3/11/2020 Update: The implementation will continue after the new Chief Information Officer is hired. 5/8/2020 Update: No change. 11/30/2020 Update: The first phase of the rollout will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would use UMRA to create user accounts for primary programs like Escape, Infinite Campus. 3/1/21 Update: <b>UMRA was enabled on 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape.</b>
23	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)	Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants	In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. 5/8/2020 Update: No change. 11/30/2020 Update: Inter-Department Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. 3/1/21 Update: <b>IDT meetings ongoing, no process change at this time.</b>
24	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.	In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. 5/8/2020 Update: No change. 11/30/2020 Update: Inter-Department Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. 3/1/21 Update: <b>IDT meetings ongoing, no process change at this time.</b>
25	Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule. The amount of expertise, access to and knowledge of the financial system vary by site and department.	The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape trainings offered monthly to all staff. 5/8/2020 Update: No change. 11/30/2020 Update: No change. 3/1/21 Update: <b>Currently, trainings are provided upon request.</b>



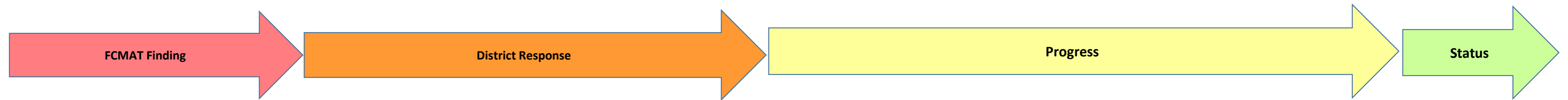
	FCMAT Finding	District Response	Progress	Status
26	Does the governing board adopt and revise policies and administrative regulations annually?	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.	Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. <b>3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated polices and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</b> <b>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adoped at 3/4/21 Board Meeting.</b>	Complete
27	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.	Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis. 3/11/2020 Update: Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. 5/8/2020 Update: At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. <b>3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated polices and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</b> <b>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adoped at 3/4/21 Board Meeting.</b>	Complete
28	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined. 5/8/2020 Update: The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved. 11/30/20 Update: No change. <b>3/1/21 Update: No change.</b>	In Progress
29	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.	A contract for Facilities Master Planning services was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. 5/8/2020 Update: The assessments were delayed due to the closure of schools. Staff has been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline. 11/30/2020 Update: New completion date is Spring 2021. <b>3/1/21 Update: New completion date is Summer 2021.</b>	In Progress
30	Does the district have an up-to-date long-range facilities master plan?	The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.	The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. A contract for the development of a new Facilities Master Plan was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. 5/8/2020 Update: The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments have been delayed due to the school closures. 11/30/2020 Update: New completion date is Spring 2021. <b>3/1/21 Update: New completion date is Summer 2021.</b>	In Progress
31	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.	Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.	Complete



FCMAT Finding	District Response	Progress	Status																																																					
32	Is the district's contribution rate to special education at or below the statewide average contribution rate?	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert. 3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS). 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: <b>Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures as noted in the 1.2 grid provided.</b> <b>Sacramento City Unified MOE</b> <table border="1"> <thead> <tr> <th></th> <th>2017-18</th> <th>2018-19</th> <th>2019-20</th> </tr> </thead> <tbody> <tr> <td>Federal</td> <td>10,046,238</td> <td>10,317,456</td> <td>10,296,631</td> </tr> <tr> <td>State</td> <td>41,487,253</td> <td>46,582,841</td> <td>47,634,332</td> </tr> <tr> <td>Local</td> <td>12,115,380</td> <td>11,274,010</td> <td>10,015,491</td> </tr> <tr> <td>Local Contribution</td> <td>64,868,198</td> <td>70,705,641</td> <td>69,911,735</td> </tr> <tr> <td>Total SpEd Expenditures</td> <td>128,517,069</td> <td>138,879,948</td> <td>137,858,189</td> </tr> <tr> <td>Local Contribution as % of Total Expenditures</td> <td>50%</td> <td>51%</td> <td>51%</td> </tr> <tr> <td>Funding Source as % of Total Expenditures</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Federal %</td> <td>8%</td> <td>7%</td> <td>7%</td> </tr> <tr> <td>State %</td> <td>32%</td> <td>34%</td> <td>35%</td> </tr> <tr> <td>Local %</td> <td>900%</td> <td>8%</td> <td>7%</td> </tr> <tr> <td>Local Contribution as % of Total</td> <td>50%</td> <td>51%</td> <td>51%</td> </tr> <tr> <td>Total SpEd Expenditures</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table>		2017-18	2018-19	2019-20	Federal	10,046,238	10,317,456	10,296,631	State	41,487,253	46,582,841	47,634,332	Local	12,115,380	11,274,010	10,015,491	Local Contribution	64,868,198	70,705,641	69,911,735	Total SpEd Expenditures	128,517,069	138,879,948	137,858,189	Local Contribution as % of Total Expenditures	50%	51%	51%	Funding Source as % of Total Expenditures				Federal %	8%	7%	7%	State %	32%	34%	35%	Local %	900%	8%	7%	Local Contribution as % of Total	50%	51%	51%	Total SpEd Expenditures	100%	100%	100%	In Progress
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Total SpEd Expenditures	100%	100%	100%																																																					
33	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.	Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: <b>The Fall 1 reporting window highlights that the District's current rate of identification of students as eligible for special education is 16.3%.</b>	In Progress																																																				
34	Does the district analyze and plan for the costs of due process hearings?	The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.	Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: <b>The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system.</b>	In Progress																																																				
35	Has the district corrected all audit findings?	The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.	The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff. 5/12/2020 Update: The District did not have any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented.	Complete																																																				
36	Is the superintendent's evaluation performed according to the terms of the contract?	FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states:  The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021 Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board.  Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.	The current superintendent has been provided with evaluations as outlined in his contract.	Complete																																																				
37	Does the district include facility needs when adopting a budget?	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.	Complete																																																				
38	Is the district using the same financial system as its county office of education?	The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape.	SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District.	Complete																																																				

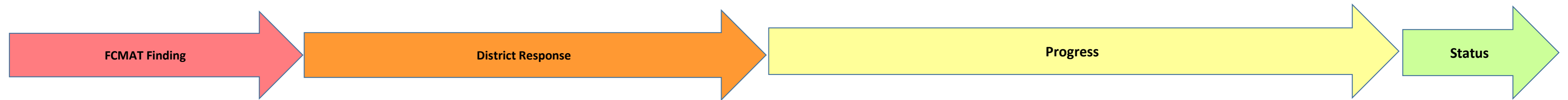


	FCMAT Finding	District Response	Progress	Status
39	If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other electronic interface exists between the two systems.	SCOE is currently working in Escape for District oversight and data entry.	Complete
40	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencies about how this will be accomplished. The software needed to access the Escape system has been installed on some systems at the county office, but there has been no training. The county office has had to create a second set of books for the district in its QCC system so it can attempt to monitor financial transactions and balances at the major object level. This requires much manual entry by county office staff since the district sends the county office only limited data related to warrant processing.	SCOE now has access to and training in Escape and is working in the system. SCOE and District staff are developing the process of reconciling in Escape.	Complete
41	Does the district account for all positions and costs?	<p>The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position.</p> <p>Another area to improve on in the position control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.</p>	Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019. 6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for week of June 17, 2019. Update 7/22/19: Position Control conversion completed. Although the Position Control (PC) conversion has been completed, the District is continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period, this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies feature will improve the accuracy and efficiency.	Complete
42	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)	Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is need for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives.	Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.	Complete /Ongoing
43	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)	<p>The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline.</p> <p>The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used at the one-stop meetings.</p>	Ongoing: Personnel Requisitions are now required for all changes, signed off by Business Office and submitted to H.R. for processing.	Complete
44	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.	Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.	Complete
45	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	<p>6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19)</p> <p>2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process.</p> <p>7/23/19 Update:</p> <p>1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was intentional effort to make sure numbers tied in both the LCAP and budget presentations.</p> <p>2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement</p>	Complete

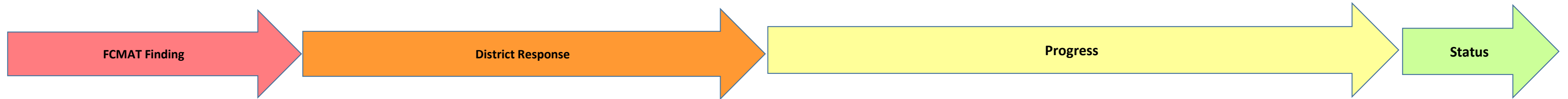


	FCMAT Finding	District Response	Progress	Status
46	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Guidance provided in the May Revision Common Message stated that districts were "not to balance their budgets based on one-time revenues." The narrative included with the district's 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using "\$13.2 million of one-time funds to meet the increase of labor contract negotiations." The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor's statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district's 2018-19 budget due to the district's action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.	This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021. 3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.	Complete
47	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.	Ongoing: Monthly monitoring	Complete
48	Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's fieldwork.	SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.	Complete
49	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	<p>Although the district's multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.</p> <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund:</p> <p>2015-16: \$1,500,000  2016-17: \$322,344  2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows:</p> <p>2018-19: \$2,345,207  2019-20: \$382,178  2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows:</p> <p>2019-20: (\$791,940.93)  2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019-20 and 2020-21 will increase the district's liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based on current budget projections.</p>	Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.	Complete
50	Has the district's enrollment been increasing or stable for the current and three prior years?	The district's enrollment has been declining for the last 15 years.	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.	Complete





FCMAT Finding	District Response	Progress	Status	
51	Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018- 19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> <li>* Birth rates and trends.</li> <li>* The historical ratio of enrollment progression between grade levels. Changes in educational programs.</li> <li>* Migration patterns.</li> <li>* Changes in local and regional demographics.</li> </ul>	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.	Complete
52	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.	<p>3/10/2020 Update: BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.</p> <p>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 11/30/2020 Update: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting not later than January 2021.</p> <p><b>3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.</b></p>	Complete
53	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.	The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.	Complete
54	Is training on the budget and governance provided to board members at least every two years?	There was no evidence that budget or governance training is provided to board members regularly.	Superintendent has been conducting Board Learning Sessions. Board governance trainings have been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.	Complete
55	Does the district use its most current multiyear projection when making financial decisions?	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	Current budget philosophy is to understand fourth year budget implications of financial decisions.	Complete
56	Are the sources of repayment for non-voter-approved debt stable (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others), predictable, and other than unrestricted general fund?	The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of General Fund to Mello Roos tax collections.	Complete
57	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	<p>The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.	Complete



FCMAT Finding	District Response	Progress	Status	
58	Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?	<p>It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the number of open positions shown in financial reports is usually inflated.</p> <p>At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as such in the budget; if an open position exists that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.</p>	<p>Position Control true-up conducted with the support of SCOE fiscal expert. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.</p>	Complete
59	Does the governing board approve all new positions before positions are posted?	<p>The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.</p>	<p>New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised).</p>	Complete
60	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	<p>Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.</p>	<p>H.R. and Business Services now meets bi-monthly.</p>	Complete

# **2020-2021 Second Interim Financial Report**



## **Guiding Principle**

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education  
March 18, 2021

# **Sacramento City Unified School District**

## **Board of Education**

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Lisa Allen, Deputy Superintendent  
Tara Gallegos, Chief Communications Officer  
Vincent Harris, Chief Continuous Improvement and Accountability Officer  
Vacant, Chief Information Officer  
Cancy McArn, Chief Human Resource Officer  
Rose F. Ramos, Chief Business Officer  
Christine Baeta, Chief Academic Officer

# TABLE OF CONTENTS

<b>DISTRICT CERTIFICATION OF INTERIM REPORT</b> .....	1
<b>CRITERIA AND STANDARDS</b> .....	4
<b>MULTIYEAR PROJECTIONS</b> .....	30
<b>GENERAL FUND</b>	
GENERAL FUND DEFINITION.....	36
GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	37
<b>SPECIAL REVENUE FUNDS</b>	
SPECIAL REVENUE FUND DEFINITION.....	62
CHARTER SCHOOLS FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	63
ADULT EDUCATION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	71
CHILD DEVELOPMENT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	78
CAFETERIA FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	84
<b>CAPITAL PROJECTS FUNDS</b>	
CAPITAL PROJECTS FUND DEFINITION.....	91
BUILDING FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	92
CAPITAL FACILITIES FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	99
CAPITAL PROJECT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	106
<b>DEBT SERVICES FUNDS</b>	
DEBT SERVICE FUND DEFINITION.....	113
BOND INTEREST AND REDEMPTION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	114
<b>PROPRIETARY FUNDS</b>	
PROPRIETARY FUND DEFINITION.....	118
SELF-INSURANCE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	119
<b>AVERAGE DAILY ATTENDANCE</b> .....	124
<b>CASH FLOW WORKSHEET</b> .....	127

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 18, 2021 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Rose Ramos Telephone: 916-643-9055  
Title: Chief Business Officer E-mail: Rose-F-Ramos@scusd.edu

**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 first interim.	X	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.		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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (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 first interim 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 first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second 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 first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2020-21)	District Regular	38,208.06	38,219.84		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>38,208.06</b>	<b>38,219.84</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)	District Regular	38,208.00	38,219.84		
	Charter School				
	<b>Total ADA</b>	<b>38,208.00</b>	<b>38,219.84</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)	District Regular	37,954.00	37,547.13		
	Charter School				
	<b>Total ADA</b>	<b>37,954.00</b>	<b>37,547.13</b>	<b>-1.1%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

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

**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 first interim projections.

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

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

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	39,014	39,003		
Charter School	1,800	1,708		
<b>Total Enrollment</b>	<b>40,814</b>	<b>40,711</b>	<b>-0.3%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	40,132	39,703		
Charter School	1,800	1,678		
<b>Total Enrollment</b>	<b>41,932</b>	<b>41,381</b>	<b>-1.3%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	39,959	39,295		
Charter School	1,800	1,619		
<b>Total Enrollment</b>	<b>41,759</b>	<b>40,914</b>	<b>-2.0%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	38,578	40,852	
Charter School		1,837	
<b>Total ADA/Enrollment</b>	<b>38,578</b>	<b>42,689</b>	<b>90.4%</b>
Second Prior Year (2018-19)			
District Regular	38,425	40,660	
Charter School		1,846	
<b>Total ADA/Enrollment</b>	<b>38,425</b>	<b>42,506</b>	<b>90.4%</b>
First Prior Year (2019-20)			
District Regular	40,408	40,408	
Charter School	1,823	1,823	
<b>Total ADA/Enrollment</b>	<b>42,231</b>	<b>42,231</b>	<b>100.0%</b>
Historical Average Ratio:			93.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	38,220	39,003		
Charter School	0	1,708		
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>40,711</b>	<b>93.9%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	37,547	39,703		
Charter School		1,678		
<b>Total ADA/Enrollment</b>	<b>37,547</b>	<b>41,381</b>	<b>90.7%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	37,161	39,295		
Charter School		1,619		
<b>Total ADA/Enrollment</b>	<b>37,161</b>	<b>40,914</b>	<b>90.8%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	417,318,096.00	424,160,725.00	1.6%	Met
1st Subsequent Year (2021-22)	417,088,458.00	439,284,736.00	5.3%	Not Met
2nd Subsequent Year (2022-23)	414,803,888.00	439,332,101.00	5.9%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

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

The standard is not met in the two subsequent years because the District is utilizing prior year average daily attendance (ADA) for FY 21-22 LCFF funding with a 3.84% COLA as well as accounting for a 1.28% COLA for FY 22-23, at the first interim report the District was utilizing a zero percent COLA.

**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)	294,168,749.06	331,295,974.24	88.8%
Second Prior Year (2018-19)	312,764,027.68	340,095,947.55	92.0%
First Prior Year (2019-20)	300,961,267.98	322,052,655.05	93.5%
Historical Average Ratio:			91.4%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.4% to 94.4%</b>	<b>88.4% to 94.4%</b>	<b>88.4% to 94.4%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	302,132,101.64	331,260,481.59	91.2%	Met
1st Subsequent Year (2021-22)	318,276,473.96	351,876,819.96	90.5%	Met
2nd Subsequent Year (2022-23)	330,709,272.96	359,465,340.96	92.0%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

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

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	117,415,899.43	110,508,150.98	-5.9%	Yes
1st Subsequent Year (2021-22)	44,673,784.00	51,581,531.00	15.5%	Yes
2nd Subsequent Year (2022-23)	39,318,034.00	39,318,033.00	0.0%	No

**Explanation:**  
(required if Yes)

Federal revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$6.9M related to title programs in the current year and then added back to 1st subsequent year. These revenue decreases are tied to the projected savings in expenditures due to school closures and the Covid 19 pandemic.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	74,631,468.89	73,660,440.89	-1.3%	No
1st Subsequent Year (2021-22)	66,153,445.00	67,124,473.00	1.5%	No
2nd Subsequent Year (2022-23)	66,153,445.00	66,153,445.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	10,071,847.20	9,089,271.75	-9.8%	Yes
1st Subsequent Year (2021-22)	10,071,848.00	11,176,394.86	11.0%	Yes
2nd Subsequent Year (2022-23)	10,071,848.00	10,132,833.86	0.6%	No

**Explanation:**  
(required if Yes)

Other local revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$1M in restricted revenues tied to savings in expenditures due to school closures and the Covid 19 pandemic and then the revenues are added back to 1st subsequent year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	89,053,316.66	67,747,514.81	-23.9%	Yes
1st Subsequent Year (2021-22)	24,693,366.00	33,826,033.00	37.0%	Yes
2nd Subsequent Year (2022-23)	16,755,292.00	15,810,237.00	-5.6%	Yes

**Explanation:**  
(required if Yes)

Books and supplies are outside of the range in all three years due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted programs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	87,512,348.18	79,933,934.61	-8.7%	Yes
1st Subsequent Year (2021-22)	77,883,758.00	87,201,795.00	12.0%	Yes
2nd Subsequent Year (2022-23)	76,695,317.00	75,935,632.00	-1.0%	No

**Explanation:**  
(required if Yes)

Services and other operating expenditures are outside of the range in the current year and 1st subsequent year due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	202,119,215.52	193,257,863.62	-4.4%	Met
1st Subsequent Year (2021-22)	120,899,077.00	129,882,398.86	7.4%	Not Met
2nd Subsequent Year (2022-23)	115,543,327.00	115,604,311.86	0.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	176,565,664.84	147,681,449.42	-16.4%	Not Met
1st Subsequent Year (2021-22)	102,577,124.00	121,027,828.00	18.0%	Not Met
2nd Subsequent Year (2022-23)	93,450,609.00	91,745,869.00	-1.8%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Federal revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$6.9M related to title programs in the current year and then added back to 1st subsequent year. These revenue decreases are tied to the projected savings in expenditures due to school closures and the Covid 19 pandemic.

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

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

Other local revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$1M in restricted revenues tied to savings in expenditures due to school closures and the Covid 19 pandemic and then the revenues are added back to 1st subsequent year.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Books and supplies are outside of the range in all three years due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted programs.

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

Services and other operating expenditures are outside of the range in the current year and 1st subsequent year due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted programs.

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	17,030,941.00	17,081,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		17,081,000.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.9%	13.4%	9.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.0%</b>	<b>4.5%</b>	<b>3.0%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	4,752,579.52	332,799,407.43	N/A	Met
1st Subsequent Year (2021-22)	(11,166,753.40)	352,851,746.80	3.2%	Met
2nd Subsequent Year (2022-23)	(26,361,653.40)	360,440,267.80	7.3%	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 working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit, keeping in mind the goal of increasing student achievement utilizing metrics.

**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	100,917,160.25	Met
1st Subsequent Year (2021-22)	78,284,929.04	Met
2nd Subsequent Year (2022-23)	51,923,275.64	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

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

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	56,778,919.00	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (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.)	38,220	37,547	37,161
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

- 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): \_\_\_\_\_

	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		

**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 011, objects 1000-7999) (Form MYPI, Line B11)	600,249,376.72	582,498,703.61	571,785,283.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	600,249,376.72	582,498,703.61	571,785,283.80
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,004,987.53	11,649,974.07	11,435,705.68
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>12,004,987.53</b>	<b>11,649,974.07</b>	<b>11,435,705.68</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,951,919.00	11,596,905.00	11,382,637.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	77,170,760.75	66,359,021.04	40,211,635.64
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	89,122,679.75	77,955,926.04	51,594,272.64
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.85%	13.38%	9.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>12,004,987.53</b>	<b>11,649,974.07</b>	<b>11,435,705.68</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

With the state apportionment deferrals starting in February 2021, the District may need to borrow from other funds.

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(91,973,263.45)	(89,509,863.45)	-2.7%	(2,463,400.00)	Met
1st Subsequent Year (2021-22)	(100,500,869.00)	(100,500,869.00)	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	(107,942,493.00)	(107,942,493.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	2,653,428.54	2,653,428.54	0.0%	0.00	Met
1st Subsequent Year (2021-22)	2,653,429.00	2,653,428.54	0.0%	(0.46)	Met
2nd Subsequent Year (2022-23)	2,653,429.00	2,653,428.54	0.0%	(0.46)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	1,981,863.84	1,538,925.84	-22.3%	(442,938.00)	Not Met
1st Subsequent Year (2021-22)	1,981,864.00	974,926.84	-50.8%	(1,006,937.16)	Not Met
2nd Subsequent Year (2022-23)	1,981,864.00	974,926.84	-50.8%	(1,006,937.16)	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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)

Projected transfers changed in the current year by \$443k due to higher projected revenues and budget adjustments related to two District dependent charters. The change in the 1st subsequent year takes the current year adjustment into account as well as a \$564k reduction that was approved as part of the Fiscal Recovery Plan approved by the Board at the February 4, 2021 board meeting.

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

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

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**S6. Long-term Commitments**

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

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, 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 First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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				
Certificates of Participation				
General Obligation Bonds	29	Fund 51 - Bond Interest & Redemption Fund	Object 7438/7439	465,127,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01,09,11,12,13,21,67,68	Object codes 1000-3999	4,970,473

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

Lease Revenue Bonds	20	Fund 25-Developer Fees/Fund 49-Mello Roos	Obect 7438/7439	60,550,000
<b>TOTAL:</b>				530,648,439

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	2,820	0	0	0
Certificates of Participation				
General Obligation Bonds	50,076,532	48,556,901	48,538,591	36,410,336
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,567,014	5,465,334	5,462,404	5,467,974
<b>Total Annual Payments:</b>	<b>55,646,366</b>	<b>54,022,235</b>	<b>54,000,995</b>	<b>41,878,310</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>



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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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
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b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No
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c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No
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2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	654,240,872.00	654,240,872.00
b. OPEB plan(s) fiduciary net position (if applicable)	86,333,843.00	86,333,843.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	567,907,029.00	567,907,029.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	30,861,105.00	30,861,105.00
1st Subsequent Year (2021-22)	30,861,105.00	30,861,105.00
2nd Subsequent Year (2022-23)	30,861,105.00	30,861,105.00
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)	23,826,039.90	23,624,660.85
1st Subsequent Year (2021-22)	0.00	23,624,660.85
2nd Subsequent Year (2022-23)	0.00	23,624,660.85
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	18,690,251.00	18,690,251.00
1st Subsequent Year (2021-22)	21,465,693.00	21,465,693.00
2nd Subsequent Year (2022-23)	22,839,749.00	22,839,749.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	3,069	3,069
1st Subsequent Year (2021-22)	3,069	3,069
2nd Subsequent Year (2022-23)	3,069	3,069

4. Comments:

**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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2. Self-Insurance Liabilities	First Interim	Second Interim
	(Form 01CSI, Item S7B)	
a. Accrued liability for self-insurance programs	11,900,371.00	15,126,576.00
b. Unfunded liability for self-insurance programs	11,900,371.00	15,126,576.00

3. Self-Insurance Contributions	First Interim	Second Interim
	(Form 01CSI, Item S7B)	
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)	11,900,371.00	15,126,576.00
1st Subsequent Year (2021-22)	11,900,371.00	15,126,576.00
2nd Subsequent Year (2022-23)	11,900,371.00	15,126,576.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)	11,900,371.00	15,126,576.00
1st Subsequent Year (2021-22)	11,900,371.00	15,126,576.00
2nd Subsequent Year (2022-23)	11,900,371.00	15,126,576.00

4. Comments:

The District maintains a self insurance fund for workers compensation, dental and vision programs. The amounts listed in the second interim column are updated to reflect the contributions and expenses for these programs in the current fiscal year 2020-21.

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (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	2,219.0	2,217.0	2,217.0	2,217.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

2,427,749
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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
50,750,600	55,064,401	59,469,553
100.0%	100.0%	100.0%
	8.5%	80.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections 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		
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**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
included in budget	2,595,500	2,595,500
	1.2%	1.2%

**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	No	No
Yes	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

**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	1,286.4	1,255.0	1,255.0	1,255.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

682,929

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

**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)
Yes	Yes	Yes
23,277,062	25,139,227	27,150,365
100.0%	100.0%	100.0%
	8.0%	8.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
included in the budget	322,000	322,000
	0.8%	0.8%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	No	No

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?   
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	258.9	258.3	258.3	258.3

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

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

Negotiations Settled Since First Interim Projections

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,837,200	4,144,176	4,475,710
3. Percent of H&W cost paid by employer	86.0%	86.0%	86.0%
4. Percent projected change in H&W cost over prior year		8.0%	8.0%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments included in the budget		117,000	117,000
3. Percent change in step and column over prior year		0.5%	0.5%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	43,200	43,200	43,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%



**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

A. - Cash flow projections attached A8. - Reports have been completed by the Fiscal Crisis Management Team (FCMAT) as well as the State Audit.

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

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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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	410,429,540.00	3.68%	425,553,551.00	-0.04%	425,388,796.00
2. Federal Revenues	8100-8299	155,908.00	0.00%	155,908.00	0.00%	155,908.00
3. Other State Revenues	8300-8599	6,588,341.00	0.00%	6,588,341.00	0.00%	6,588,341.00
4. Other Local Revenues	8600-8799	7,234,632.86	0.00%	7,234,633.86	0.00%	7,234,633.86
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.54	0.00%	2,653,428.54
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(89,509,863.45)	12.28%	(100,500,869.00)	7.40%	(107,942,493.00)
6. Total (Sum lines A1 thru A5c)		337,551,986.95	1.22%	341,684,993.40	-2.23%	334,078,614.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				156,732,211.77		164,889,312.77
b. Step & Column Adjustment				2,026,807.00		2,026,807.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,130,294.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	156,732,211.77	5.20%	164,889,312.77	1.23%	166,916,119.77
2. Classified Salaries						
a. Base Salaries				36,141,813.19		36,724,071.19
b. Step & Column Adjustment				333,992.00		333,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				248,266.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,141,813.19	1.61%	36,724,071.19	0.91%	37,058,063.19
3. Employee Benefits	3000-3999	109,258,076.68	6.78%	116,663,090.00	8.63%	126,735,090.00
4. Books and Supplies	4000-4999	11,056,509.26	18.78%	13,132,629.00	-38.07%	8,132,629.00
5. Services and Other Operating Expenditures	5000-5999	23,591,234.22	7.71%	25,411,235.00	0.31%	25,489,891.00
6. Capital Outlay	6000-6999	70,783.00	0.00%	70,783.00	0.00%	70,783.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,110,300.00	0.00%	1,110,300.00	0.00%	1,110,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,700,446.53)	-8.59%	(6,124,601.00)	-1.26%	(6,047,535.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,538,925.84	-36.65%	974,926.84	0.00%	974,926.84
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		332,799,407.43	6.03%	352,851,746.80	2.15%	360,440,267.80
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		4,752,579.52		(11,166,753.40)		(26,361,653.40)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,699,102.92		89,451,682.44		78,284,929.04
2. Ending Fund Balance (Sum lines C and D1)		89,451,682.44		78,284,929.04		51,923,275.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	329,002.69		329,003.00		329,003.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,951,919.00		11,596,905.00		11,382,637.00
2. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		89,451,682.44		78,284,929.04		51,923,275.64

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,951,919.00		11,596,905.00		11,382,637.00
c. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		89,122,679.75		77,955,926.04		51,594,272.64
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1.d/B2.d - net adjustments made adding back one time savings realized in FY 20-21.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,777,094.00	0.00%	1,777,094.00	0.00%	1,777,094.00
2. Federal Revenues	8100-8299	110,352,242.98	-53.40%	51,425,623.00	-23.85%	39,162,125.00
3. Other State Revenues	8300-8599	67,072,099.89	-9.74%	60,536,132.00	-1.60%	59,565,104.00
4. Other Local Revenues	8600-8799	1,854,638.89	112.54%	3,941,761.00	-26.47%	2,898,200.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	89,509,863.45	12.28%	100,500,869.00	7.40%	107,942,493.00
6. Total (Sum lines A1 thru A5c)		270,565,939.21	-19.36%	218,181,479.00	-3.13%	211,345,016.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				55,151,780.09		50,883,238.00
b. Step & Column Adjustment				121,225.00		113,050.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,389,767.09)		967,592.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,151,780.09	-7.74%	50,883,238.00	2.12%	51,963,880.00
2. Classified Salaries						
a. Base Salaries				22,561,285.74		22,046,174.00
b. Step & Column Adjustment				46,025.00		46,250.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(561,136.74)		920,232.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,561,285.74	-2.28%	22,046,174.00	4.38%	23,012,656.00
3. Employee Benefits	3000-3999	67,723,441.95	-0.07%	67,675,885.00	7.95%	73,056,701.00
4. Books and Supplies	4000-4999	56,691,005.55	-63.50%	20,693,404.00	-62.90%	7,677,608.00
5. Services and Other Operating Expenditures	5000-5999	56,342,700.39	9.67%	61,790,560.00	-18.36%	50,445,741.00
6. Capital Outlay	6000-6999	3,226,884.71	-21.78%	2,524,077.00	0.00%	2,524,077.00
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	5,752,870.86	-12.18%	5,051,931.00	-1.53%	4,974,865.00
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)				(1,018,312.19)		(2,310,512.00)
11. Total (Sum lines B1 thru B10)		267,449,969.29	-14.13%	229,646,956.81	-7.97%	211,345,016.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,115,969.92		(11,465,477.81)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,349,507.89		11,465,477.81		0.00
2. Ending Fund Balance (Sum lines C and D1)		11,465,477.81		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	11,465,477.81				
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)		11,465,477.81		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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1.d/B2.d - net adjustments made for removing expenditures related to grants ending which are offset by adjustments made for additional positions in special education as well as adding back one time savings from FY 20-21. B10 - adjustments needed to be made to self sustaining grants for increased costs related to STRS/PERS and health benefit increases for each subsequent year.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	412,206,634.00	3.67%	427,330,645.00	-0.04%	427,165,890.00
2. Federal Revenues	8100-8299	110,508,150.98	-53.32%	51,581,531.00	-23.77%	39,318,033.00
3. Other State Revenues	8300-8599	73,660,440.89	-8.87%	67,124,473.00	-1.45%	66,153,445.00
4. Other Local Revenues	8600-8799	9,089,271.75	22.96%	11,176,394.86	-9.34%	10,132,833.86
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.54	0.00%	2,653,428.54
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)		608,117,926.16	-7.93%	559,866,472.40	-2.58%	545,423,630.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				211,883,991.86		215,772,550.77
b. Step & Column Adjustment				2,148,032.00		2,139,857.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,740,526.91		967,592.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	211,883,991.86	1.84%	215,772,550.77	1.44%	218,879,999.77
2. Classified Salaries						
a. Base Salaries				58,703,098.93		58,770,245.19
b. Step & Column Adjustment				380,017.00		380,242.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(312,870.74)		920,232.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,703,098.93	0.11%	58,770,245.19	2.21%	60,070,719.19
3. Employee Benefits	3000-3999	176,981,518.63	4.16%	184,338,975.00	8.38%	199,791,791.00
4. Books and Supplies	4000-4999	67,747,514.81	-50.07%	33,826,033.00	-53.26%	15,810,237.00
5. Services and Other Operating Expenditures	5000-5999	79,933,934.61	9.09%	87,201,795.00	-12.92%	75,935,632.00
6. Capital Outlay	6000-6999	3,297,667.71	-21.31%	2,594,860.00	0.00%	2,594,860.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,110,300.00	0.00%	1,110,300.00	0.00%	1,110,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(947,575.67)	13.20%	(1,072,670.00)	0.00%	(1,072,670.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,538,925.84	-36.65%	974,926.84	0.00%	974,926.84
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,018,312.19)		(2,310,512.00)
11. Total (Sum lines B1 thru B10)		600,249,376.72	-2.96%	582,498,703.61	-1.84%	571,785,283.80
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		7,868,549.44		(22,632,231.21)		(26,361,653.40)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		93,048,610.81		100,917,160.25		78,284,929.04
2. Ending Fund Balance (Sum lines C and D1)		100,917,160.25		78,284,929.04		51,923,275.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	329,002.69		329,003.00		329,003.00
b. Restricted	9740	11,465,477.81		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	11,951,919.00		11,596,905.00		11,382,637.00
2. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		100,917,160.25		78,284,929.04		51,923,275.64

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,951,919.00		11,596,905.00		11,382,637.00
c. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		89,122,679.75		77,955,926.04		51,594,272.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.85%		13.38%		9.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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				
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)						
		38,219.84		37,547.13		37,161.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		600,249,376.72		582,498,703.61		571,785,283.80
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)		600,249,376.72		582,498,703.61		571,785,283.80
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,004,987.53		11,649,974.07		11,435,705.68
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)		12,004,987.53		11,649,974.07		11,435,705.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



## GENERAL FUND

### **General Fund Definition**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	410,454,471.00	403,909,833.00	226,784,269.34	410,429,540.00	6,519,707.00	1.6%
2) Federal Revenue		8100-8299	155,908.00	155,908.00	98,861.05	155,908.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,588,341.00	6,588,341.00	3,525,934.94	6,588,341.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,172,735.27	7,173,647.61	742,673.92	7,234,632.86	60,985.25	0.9%
5) TOTAL, REVENUES			424,371,455.27	417,827,729.61	231,151,739.25	424,408,421.86		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	162,106,692.11	163,066,687.25	77,596,400.66	156,732,211.77	6,334,475.48	3.9%
2) Classified Salaries		2000-2999	36,833,287.45	37,552,367.86	19,228,885.18	36,141,813.19	1,410,554.67	3.8%
3) Employee Benefits		3000-3999	114,320,651.71	111,833,225.88	54,230,759.93	109,258,076.68	2,575,149.20	2.3%
4) Books and Supplies		4000-4999	13,668,847.49	14,521,519.83	4,657,928.03	11,056,509.26	3,465,010.57	23.9%
5) Services and Other Operating Expenditures		5000-5999	28,074,298.66	27,646,998.56	10,151,211.80	23,591,234.22	4,055,764.34	14.7%
6) Capital Outlay		6000-6999	69,700.00	61,703.00	16,557.92	70,783.00	(9,080.00)	-14.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,000.00	1,110,300.00	651,311.90	1,110,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,538,360.86)	(7,137,367.53)	(2,138,395.10)	(6,700,446.53)	(436,921.00)	6.1%
9) TOTAL, EXPENDITURES			348,640,116.56	348,655,434.85	164,394,660.32	331,260,481.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			75,731,338.71	69,172,294.76	66,757,078.93	93,147,940.27		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
b) Transfers Out		7600-7629	1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
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	(94,457,337.45)	(91,973,263.45)	0.00	(89,509,863.45)	2,463,400.00	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(93,785,772.75)	(91,301,698.75)	(39,818.27)	(88,395,360.75)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,054,434.04)	(22,129,403.99)	66,717,260.66	4,752,579.52		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,699,102.92	84,699,102.92		84,699,102.92	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)			84,699,102.92	84,699,102.92		84,699,102.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,699,102.92	84,699,102.92		84,699,102.92		
2) Ending Balance, June 30 (E + F1e)			66,644,668.88	62,569,698.93		89,451,682.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	226,500.00		225,000.00		
Stores		9712	102,564.00	104,162.22		104,002.69		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	12,804,083.00	12,765,701.00		11,951,919.00		
Unassigned/Unappropriated Amount			53,513,021.88	49,473,335.71		77,170,760.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	280,554,203.00	232,494,453.00	134,064,236.00	236,952,966.00	4,458,513.00	1.9%
Education Protection Account State Aid - Current Year		8012	32,760,669.00	74,275,780.00	37,322,460.00	74,302,399.00	26,619.00	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	705,915.00	705,915.00	351,848.45	688,757.00	(17,158.00)	-2.4%
Timber Yield Tax		8022	16.00	16.00	0.00	0.00	(16.00)	-100.0%
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	75,296,619.00	75,296,619.00	43,606,871.15	79,104,483.00	3,807,864.00	5.1%
Unsecured Roll Taxes		8042	2,945,968.00	2,945,968.00	3,034,304.42	2,590,828.00	(355,140.00)	-12.1%
Prior Years' Taxes		8043	888,492.00	888,492.00	1,227,449.16	640,689.00	(247,803.00)	-27.9%
Supplemental Taxes		8044	1,941,403.00	1,941,403.00	635,237.01	3,514,197.00	1,572,794.00	81.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,980.00	18,867,980.00	11,368,840.87	16,463,656.00	(2,404,324.00)	-12.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	9,887,550.00	0.00	9,887,550.00	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	27,839.00	27,839.00	1,593.28	15,200.00	(12,639.00)	-45.4%
Less: Non-LCFF (50%) Adjustment		8089	(13,920.00)	(13,919.00)	0.00	0.00	13,919.00	-100.0%
Subtotal, LCFF Sources			423,862,734.00	417,318,096.00	231,612,840.34	424,160,725.00	6,842,629.00	1.6%
<b>LCFF Transfers</b>								
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	(13,408,263.00)	(13,408,263.00)	(4,828,571.00)	(13,731,185.00)	(322,922.00)	2.4%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>410,454,471.00</b>	<b>403,909,833.00</b>	<b>226,784,269.34</b>	<b>410,429,540.00</b>	<b>6,519,707.00</b>	<b>1.6%</b>
<b>FEDERAL REVENUE</b>								
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	0.00	0.00	0.00	0.00	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						

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						
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	155,908.00	155,908.00	98,861.05	155,908.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			155,908.00	155,908.00	98,861.05	155,908.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	1,593,194.00	1,593,194.00	1,545,513.00	1,593,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,995,147.00	4,995,147.00	1,980,421.94	4,995,147.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			6,588,341.00	6,588,341.00	3,525,934.94	6,588,341.00	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)
<b>OTHER LOCAL REVENUE</b>								
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	20,000.00	20,000.00	99.37	20,000.00	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	2,638,431.45	2,638,431.45	70,687.04	2,638,431.45	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	303,948.52	1,455,400.00	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	2,458,903.82	2,458,903.82	(44,368.97)	2,458,903.82	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%) 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	600,000.00	600,912.34	408,783.96	661,897.59	60,985.25	10.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,524.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,172,735.27</b>	<b>7,173,647.61</b>	<b>742,673.92</b>	<b>7,234,632.86</b>	<b>60,985.25</b>	<b>0.9%</b>
<b>TOTAL, REVENUES</b>			<b>424,371,455.27</b>	<b>417,827,729.61</b>	<b>231,151,739.25</b>	<b>424,408,421.86</b>	<b>6,580,692.25</b>	<b>1.6%</b>

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 Teachers' Salaries		1100	136,613,511.67	137,082,541.37	64,616,959.62	131,454,301.49	5,628,239.88	4.1%
Certificated Pupil Support Salaries		1200	6,997,862.94	7,474,108.75	3,492,942.01	7,264,103.78	210,004.97	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,400,154.95	17,216,849.48	9,134,042.26	16,716,248.30	500,601.18	2.9%
Other Certificated Salaries		1900	1,095,162.55	1,293,187.65	352,456.77	1,297,558.20	(4,370.55)	-0.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>162,106,692.11</b>	<b>163,066,687.25</b>	<b>77,596,400.66</b>	<b>156,732,211.77</b>	<b>6,334,475.48</b>	<b>3.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	950,715.24	1,465,556.45	466,949.43	1,375,410.16	90,146.29	6.2%
Classified Support Salaries		2200	15,229,722.23	15,194,657.19	7,319,896.82	14,270,243.22	924,413.97	6.1%
Classified Supervisors' and Administrators' Salaries		2300	4,681,297.78	4,887,554.59	2,461,113.29	4,675,332.20	212,222.39	4.3%
Clerical, Technical and Office Salaries		2400	14,566,852.39	14,464,143.93	8,160,378.41	14,280,177.51	183,966.42	1.3%
Other Classified Salaries		2900	1,404,699.81	1,540,455.70	820,547.23	1,540,650.10	(194.40)	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>36,833,287.45</b>	<b>37,552,367.86</b>	<b>19,228,885.18</b>	<b>36,141,813.19</b>	<b>1,410,554.67</b>	<b>3.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,928,931.80	26,056,213.70	11,760,783.20	25,044,513.06	1,011,700.64	3.9%
PERS		3201-3202	7,548,345.07	7,675,901.73	3,802,147.27	7,376,491.01	299,410.72	3.9%
OASDI/Medicare/Alternative		3301-3302	5,455,581.98	5,550,196.23	2,576,611.25	5,347,805.89	202,390.34	3.6%
Health and Welfare Benefits		3401-3402	57,257,440.25	54,461,260.97	27,112,023.07	53,741,466.09	719,794.88	1.3%
Unemployment Insurance		3501-3502	121,064.72	123,650.77	49,631.59	118,183.67	5,467.10	4.4%
Workers' Compensation		3601-3602	3,023,151.48	3,049,078.24	1,500,654.43	2,928,818.03	120,260.21	3.9%
OPEB, Allocated		3701-3702	14,893,837.24	14,840,011.63	7,397,674.47	14,624,335.42	215,676.21	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	92,299.17	76,912.61	31,234.65	76,463.51	449.10	0.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>114,320,651.71</b>	<b>111,833,225.88</b>	<b>54,230,759.93</b>	<b>109,258,076.68</b>	<b>2,575,149.20</b>	<b>2.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,593,642.78	5,087,788.97	3,955,056.31	5,070,128.76	17,660.21	0.3%
Books and Other Reference Materials		4200	247,116.98	189,307.19	7,036.34	118,799.84	70,507.35	37.2%
Materials and Supplies		4300	7,311,495.91	8,139,243.51	537,609.75	5,010,932.04	3,128,311.47	38.4%
Noncapitalized Equipment		4400	516,591.82	1,105,180.16	158,225.63	856,648.62	248,531.54	22.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,668,847.49</b>	<b>14,521,519.83</b>	<b>4,657,928.03</b>	<b>11,056,509.26</b>	<b>3,465,010.57</b>	<b>23.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	790,379.00	850,163.80	202,203.80	670,269.10	179,894.70	21.2%
Travel and Conferences		5200	492,185.00	242,134.08	8,034.17	223,139.98	18,994.10	7.8%
Dues and Memberships		5300	164,336.00	188,007.09	129,552.19	170,494.23	17,512.86	9.3%
Insurance		5400-5450	1,913,000.00	1,913,000.00	3,245.82	1,913,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,606,187.00	9,337,796.89	4,167,107.92	8,986,539.89	351,257.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,311,862.00	1,395,830.46	123,446.97	1,416,318.34	(20,487.88)	-1.5%
Transfers of Direct Costs		5710	(208,622.00)	(225,813.51)	(32,728.47)	(63,789.29)	(162,024.22)	71.8%
Transfers of Direct Costs - Interfund		5750	(1,692,749.00)	(1,688,579.00)	(40,875.72)	(1,697,144.00)	8,565.00	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	14,587,864.20	14,417,663.13	5,138,611.39	10,752,335.75	3,665,327.38	25.4%
Communications		5900	1,109,856.46	1,216,795.62	452,613.73	1,220,070.22	(3,274.60)	-0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,074,298.66</b>	<b>27,646,998.56</b>	<b>10,151,211.80</b>	<b>23,591,234.22</b>	<b>4,055,764.34</b>	<b>14.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,502.00	0.00	6,502.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1.00	0.01	3,751.00	(3,750.00)	#####
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	22,200.00	22,200.00	16,557.91	27,530.00	(5,330.00)	-24.0%
Equipment Replacement		6500	47,500.00	33,000.00	0.00	33,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>69,700.00</b>	<b>61,703.00</b>	<b>16,557.92</b>	<b>70,783.00</b>	<b>(9,080.00)</b>	<b>-14.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	(4,578.00)	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	1,100,000.00	1,100,000.00	651,676.00	1,100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,105,000.00</b>	<b>1,110,300.00</b>	<b>651,311.90</b>	<b>1,110,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(6,393,525.23)	(6,191,776.86)	(1,892,999.72)	(5,752,870.86)	(438,906.00)	7.1%
Transfers of Indirect Costs - Interfund		7350	(1,144,835.63)	(945,590.67)	(245,395.38)	(947,575.67)	1,985.00	-0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(7,538,360.86)</b>	<b>(7,137,367.53)</b>	<b>(2,138,395.10)</b>	<b>(6,700,446.53)</b>	<b>(436,921.00)</b>	<b>6.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>348,640,116.56</b>	<b>348,655,434.85</b>	<b>164,394,660.32</b>	<b>331,260,481.59</b>	<b>17,394,953.26</b>	<b>5.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	549,131.23	549,131.23	0.00	549,131.23	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	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,432,732.61	1,432,732.61	0.00	989,794.61	442,938.00	30.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(94,457,337.45)	(91,973,263.45)	0.00	(89,509,863.45)	2,463,400.00	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(94,457,337.45)	(91,973,263.45)	0.00	(89,509,863.45)	2,463,400.00	-2.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(93,785,772.75)	(91,301,698.75)	(39,818.27)	(88,395,360.75)	2,906,338.00	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
2) Federal Revenue		8100-8299	116,678,855.88	117,259,991.43	50,446,641.67	110,352,242.98	(6,907,748.45)	-5.9%
3) Other State Revenue		8300-8599	68,459,746.80	68,043,127.89	29,094,965.55	67,072,099.89	(971,028.00)	-1.4%
4) Other Local Revenue		8600-8799	2,513,078.59	2,898,199.59	1,656,344.29	1,854,638.89	(1,043,560.70)	-36.0%
5) TOTAL, REVENUES			189,428,775.27	189,978,412.91	82,155,543.51	181,056,075.76		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	53,426,195.64	55,826,601.60	28,493,712.78	55,151,780.09	674,821.51	1.2%
2) Classified Salaries		2000-2999	21,627,686.90	22,975,966.35	12,475,127.23	22,561,285.74	414,680.61	1.8%
3) Employee Benefits		3000-3999	66,854,322.07	67,962,969.92	24,430,264.29	67,723,441.95	239,527.97	0.4%
4) Books and Supplies		4000-4999	87,590,689.85	74,531,796.83	16,523,135.11	56,691,005.55	17,840,791.28	23.9%
5) Services and Other Operating Expenditures		5000-5999	55,928,465.92	59,865,349.62	17,009,033.38	56,342,700.39	3,522,649.23	5.9%
6) Capital Outlay		6000-6999	414,735.00	2,946,723.07	748,530.18	3,226,884.71	(280,161.64)	-9.5%
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	6,393,525.23	6,191,776.86	1,893,003.74	5,752,870.86	438,906.00	7.1%
9) TOTAL, EXPENDITURES			292,235,620.61	290,301,184.25	101,572,806.71	267,449,969.29		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(102,806,845.34)	(100,322,771.34)	(19,417,263.20)	(86,393,893.53)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	94,457,337.45	91,973,263.45	0.00	89,509,863.45	(2,463,400.00)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			94,457,337.45	91,973,263.45	0.00	89,509,863.45		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,349,507.89)	(8,349,507.89)	(19,417,263.20)	3,115,969.92		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	8,349,507.89	8,349,507.89		8,349,507.89	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)								
			8,349,507.89	8,349,507.89		8,349,507.89		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			8,349,507.89	8,349,507.89		8,349,507.89		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		11,465,477.81		
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	0.00	0.00		11,465,477.81		
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)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,777,094.00</b>	<b>1,777,094.00</b>	<b>957,592.00</b>	<b>1,777,094.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,763,122.63	9,763,122.63	72,726.98	9,763,122.63	0.00	0.0%
Special Education Discretionary Grants		8182	772,913.43	772,913.43	(503,199.63)	772,913.43	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	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	0.00	0.0%
Title I, Part A, Basic	3010	8290	23,927,203.96	23,927,203.96	7,161,962.70	20,290,013.36	(3,637,190.60)	-15.2%
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	2,039,089.66	2,482,538.66	854,644.66	1,977,518.66	(505,020.00)	-20.3%

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	116,788.00	116,788.00	61,467.00	116,788.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,606,522.19	1,606,522.19	480,836.40	992,843.19	(613,679.00)	-38.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	25,635,147.61	25,644,214.62	3,241,168.94	23,483,899.62	(2,160,315.00)	-8.4%
Career and Technical Education	3500-3599	8290	427,243.00	427,243.00	(291,654.19)	427,243.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,390,825.40	52,519,444.94	39,368,688.81	52,527,901.09	8,456.15	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>116,678,855.88</b>	<b>117,259,991.43</b>	<b>50,446,641.67</b>	<b>110,352,242.98</b>	<b>(6,907,748.45)</b>	<b>-5.9%</b>
<b>OTHER STATE REVENUE</b>								
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	26,790,862.00	26,790,862.00	14,804,876.00	26,790,862.00	0.00	0.0%
Prior Years	6500	8319	30,968.00	30,968.00	0.00	30,968.00	0.00	0.0%
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	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	1,762,993.00	1,762,993.00	(124,585.27)	1,762,993.00	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	8,653,039.69	8,634,720.62	5,575,390.43	8,634,720.62	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	2,202,979.56	2,202,979.56	2,069,178.98	1,346,731.56	(856,248.00)	-38.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	55,651.47	422,151.63	(8,785.66)	422,151.63	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	28,963,253.08	28,198,453.08	6,778,891.07	28,083,673.08	(114,780.00)	-0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>68,459,746.80</b>	<b>68,043,127.89</b>	<b>29,094,965.55</b>	<b>67,072,099.89</b>	<b>(971,028.00)</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	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	2,509,618.59	2,894,739.59	1,656,344.29	1,851,178.89	(1,043,560.70)	-36.1%
Tuition		8710	3,460.00	3,460.00	0.00	3,460.00	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	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,513,078.59</b>	<b>2,898,199.59</b>	<b>1,656,344.29</b>	<b>1,854,638.89</b>	<b>(1,043,560.70)</b>	<b>-36.0%</b>
<b>TOTAL, REVENUES</b>			<b>189,428,775.27</b>	<b>189,978,412.91</b>	<b>82,155,543.51</b>	<b>181,056,075.76</b>	<b>(8,922,337.15)</b>	<b>-4.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	34,152,462.45	34,749,641.71	18,272,093.92	35,087,940.96	(338,299.25)	-1.0%
Certificated Pupil Support Salaries		1200	7,089,049.30	7,608,879.85	3,509,488.96	7,278,456.99	330,422.86	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,094,224.37	3,332,829.00	1,610,766.69	3,183,829.34	148,999.66	4.5%
Other Certificated Salaries		1900	9,090,459.52	10,135,251.04	5,101,363.21	9,601,552.80	533,698.24	5.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>53,426,195.64</b>	<b>55,826,601.60</b>	<b>28,493,712.78</b>	<b>55,151,780.09</b>	<b>674,821.51</b>	<b>1.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,914,888.97	9,065,401.06	4,249,368.74	8,689,497.24	375,903.82	4.1%
Classified Support Salaries		2200	7,946,999.40	8,180,060.36	5,291,510.15	8,633,508.28	(453,447.92)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	2,582,106.47	2,768,806.03	1,473,013.99	2,715,787.03	53,019.00	1.9%
Clerical, Technical and Office Salaries		2400	1,479,079.47	1,914,478.79	1,015,575.62	1,656,601.66	257,877.13	13.5%
Other Classified Salaries		2900	704,612.59	1,047,220.11	445,658.73	865,891.53	181,328.58	17.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>21,627,686.90</b>	<b>22,975,966.35</b>	<b>12,475,127.23</b>	<b>22,561,285.74</b>	<b>414,680.61</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	28,247,518.59	28,602,645.30	4,247,294.09	28,489,666.31	112,978.99	0.4%
PERS		3201-3202	4,651,342.34	4,855,661.47	2,620,783.07	4,813,084.69	42,576.78	0.9%
OASDI/Medicare/Alternative		3301-3302	2,593,354.60	2,713,750.27	1,405,038.22	2,642,952.06	70,798.21	2.6%
Health and Welfare Benefits		3401-3402	23,691,638.32	23,945,129.48	12,140,985.28	24,022,400.04	(77,270.56)	-0.3%
Unemployment Insurance		3501-3502	37,436.74	39,511.70	20,338.50	38,857.24	654.46	1.7%
Workers' Compensation		3601-3602	1,228,140.67	1,282,580.39	634,728.54	1,169,256.13	113,324.26	8.8%
OPEB, Allocated		3701-3702	6,381,212.49	6,496,315.78	3,349,165.05	6,522,692.94	(26,377.16)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,678.32	27,375.53	11,931.54	24,532.54	2,842.99	10.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>66,854,322.07</b>	<b>67,962,969.92</b>	<b>24,430,264.29</b>	<b>67,723,441.95</b>	<b>239,527.97</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,740,669.55	3,254,746.55	2,930,390.04	3,254,969.55	(223.00)	0.0%
Books and Other Reference Materials		4200	74,510.57	118,529.53	6,990.19	171,064.93	(52,535.40)	-44.3%
Materials and Supplies		4300	83,916,278.98	64,425,283.06	10,054,973.56	38,643,695.47	25,781,587.59	40.0%
Noncapitalized Equipment		4400	859,230.75	6,733,237.69	3,530,781.32	14,621,275.60	(7,888,037.91)	-117.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>87,590,689.85</b>	<b>74,531,796.83</b>	<b>16,523,135.11</b>	<b>56,691,005.55</b>	<b>17,840,791.28</b>	<b>23.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	35,526,609.18	42,022,918.16	12,161,076.24	40,632,070.45	1,390,847.71	3.3%
Travel and Conferences		5200	494,787.00	629,626.86	6,768.16	512,041.11	117,585.75	18.7%
Dues and Memberships		5300	3,000.00	4,682.00	4,232.00	7,782.00	(3,100.00)	-66.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	39,000.00	22,664.45	41,704.90	(2,704.90)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	487,975.00	545,323.00	168,739.30	455,607.39	89,715.61	16.5%
Transfers of Direct Costs		5710	208,622.00	225,813.51	32,728.47	63,789.29	162,024.22	71.8%
Transfers of Direct Costs - Interfund		5750	(52,886.00)	(77,236.00)	20,730.18	(57,236.00)	(20,000.00)	25.9%
Professional/Consulting Services and Operating Expenditures		5800	19,226,301.63	16,154,447.54	4,450,904.30	14,285,895.02	1,868,552.52	11.6%
Communications		5900	33,057.11	320,774.55	141,190.28	401,046.23	(80,271.68)	-25.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,928,465.92</b>	<b>59,865,349.62</b>	<b>17,009,033.38</b>	<b>56,342,700.39</b>	<b>3,522,649.23</b>	<b>5.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	254,462.85	86,978.13	234,942.49	19,520.36	7.7%
Buildings and Improvements of Buildings		6200	100,000.00	704,073.01	307,327.48	617,929.01	86,144.00	12.2%
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	214,735.00	1,935,321.38	354,224.57	2,326,183.38	(390,862.00)	-20.2%
Equipment Replacement		6500	0.00	52,865.83	0.00	47,829.83	5,036.00	9.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>414,735.00</b>	<b>2,946,723.07</b>	<b>748,530.18</b>	<b>3,226,884.71</b>	<b>(280,161.64)</b>	<b>-9.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	6,393,525.23	6,191,776.86	1,893,003.74	5,752,870.86	438,906.00	7.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>6,393,525.23</b>	<b>6,191,776.86</b>	<b>1,893,003.74</b>	<b>5,752,870.86</b>	<b>438,906.00</b>	<b>7.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>292,235,620.61</b>	<b>290,301,184.25</b>	<b>101,572,806.71</b>	<b>267,449,969.29</b>	<b>22,851,214.96</b>	<b>7.9%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	94,457,337.45	91,973,263.45	0.00	89,509,863.45	(2,463,400.00)	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			94,457,337.45	91,973,263.45	0.00	89,509,863.45	(2,463,400.00)	-2.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			94,457,337.45	91,973,263.45	0.00	89,509,863.45	2,463,400.00	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	412,231,565.00	405,686,927.00	227,741,861.34	412,206,634.00	6,519,707.00	1.6%
2) Federal Revenue		8100-8299	116,834,763.88	117,415,899.43	50,545,502.72	110,508,150.98	(6,907,748.45)	-5.9%
3) Other State Revenue		8300-8599	75,048,087.80	74,631,468.89	32,620,900.49	73,660,440.89	(971,028.00)	-1.3%
4) Other Local Revenue		8600-8799	9,685,813.86	10,071,847.20	2,399,018.21	9,089,271.75	(982,575.45)	-9.8%
5) TOTAL, REVENUES			613,800,230.54	607,806,142.52	313,307,282.76	605,464,497.62		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	215,532,887.75	218,893,288.85	106,090,113.44	211,883,991.86	7,009,296.99	3.2%
2) Classified Salaries		2000-2999	58,460,974.35	60,528,334.21	31,704,012.41	58,703,098.93	1,825,235.28	3.0%
3) Employee Benefits		3000-3999	181,174,973.78	179,796,195.80	78,661,024.22	176,981,518.63	2,814,677.17	1.6%
4) Books and Supplies		4000-4999	101,259,537.34	89,053,316.66	21,181,063.14	67,747,514.81	21,305,801.85	23.9%
5) Services and Other Operating Expenditures		5000-5999	84,002,764.58	87,512,348.18	27,160,245.18	79,933,934.61	7,578,413.57	8.7%
6) Capital Outlay		6000-6999	484,435.00	3,008,426.07	765,088.10	3,297,667.71	(289,241.64)	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,000.00	1,110,300.00	651,311.90	1,110,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,144,835.63)	(945,590.67)	(245,391.36)	(947,575.67)	1,985.00	-0.2%
9) TOTAL, EXPENDITURES			640,875,737.17	638,956,619.10	265,967,467.03	598,710,450.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,075,506.63)	(31,150,476.58)	47,339,815.73	6,754,046.74		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
b) Transfers Out		7600-7629	1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
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			671,564.70	671,564.70	(39,818.27)	1,114,502.70		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,403,941.93)	(30,478,911.88)	47,299,997.46	7,868,549.44		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,048,610.81	93,048,610.81		93,048,610.81	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)			93,048,610.81	93,048,610.81		93,048,610.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,048,610.81	93,048,610.81		93,048,610.81		
2) Ending Balance, June 30 (E + F1e)			66,644,668.88	62,569,698.93		100,917,160.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	226,500.00		225,000.00		
Stores		9712	102,564.00	104,162.22		104,002.69		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		11,465,477.81		
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	12,804,083.00	12,765,701.00		11,951,919.00		
Unassigned/Unappropriated Amount			53,513,021.88	49,473,335.71		77,170,760.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	280,554,203.00	232,494,453.00	134,064,236.00	236,952,966.00	4,458,513.00	1.9%
Education Protection Account State Aid - Current Year		8012	32,760,669.00	74,275,780.00	37,322,460.00	74,302,399.00	26,619.00	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	705,915.00	705,915.00	351,848.45	688,757.00	(17,158.00)	-2.4%
Timber Yield Tax		8022	16.00	16.00	0.00	0.00	(16.00)	-100.0%
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	75,296,619.00	75,296,619.00	43,606,871.15	79,104,483.00	3,807,864.00	5.1%
Unsecured Roll Taxes		8042	2,945,968.00	2,945,968.00	3,034,304.42	2,590,828.00	(355,140.00)	-12.1%
Prior Years' Taxes		8043	888,492.00	888,492.00	1,227,449.16	640,689.00	(247,803.00)	-27.9%
Supplemental Taxes		8044	1,941,403.00	1,941,403.00	635,237.01	3,514,197.00	1,572,794.00	81.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,980.00	18,867,980.00	11,368,840.87	16,463,656.00	(2,404,324.00)	-12.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	9,887,550.00	0.00	9,887,550.00	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	27,839.00	27,839.00	1,593.28	15,200.00	(12,639.00)	-45.4%
Less: Non-LCFF (50%) Adjustment		8089	(13,920.00)	(13,919.00)	0.00	0.00	13,919.00	-100.0%
Subtotal, LCFF Sources			423,862,734.00	417,318,096.00	231,612,840.34	424,160,725.00	6,842,629.00	1.6%
<b>LCFF Transfers</b>								
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	(13,408,263.00)	(13,408,263.00)	(4,828,571.00)	(13,731,185.00)	(322,922.00)	2.4%
Property Taxes Transfers		8097	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>412,231,565.00</b>	<b>405,686,927.00</b>	<b>227,741,861.34</b>	<b>412,206,634.00</b>	<b>6,519,707.00</b>	<b>1.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,763,122.63	9,763,122.63	72,726.98	9,763,122.63	0.00	0.0%
Special Education Discretionary Grants		8182	772,913.43	772,913.43	(503,199.63)	772,913.43	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	0.00	0.00	0.00	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290	23,927,203.96	23,927,203.96	7,161,962.70	20,290,013.36	(3,637,190.60)	-15.2%
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	2,039,089.66	2,482,538.66	854,644.66	1,977,518.66	(505,020.00)	-20.3%

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	116,788.00	116,788.00	61,467.00	116,788.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,606,522.19	1,606,522.19	480,836.40	992,843.19	(613,679.00)	-38.2%
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	25,635,147.61	25,644,214.62	3,241,168.94	23,483,899.62	(2,160,315.00)	-8.4%
Career and Technical Education	3500-3599	8290	427,243.00	427,243.00	(291,654.19)	427,243.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,546,733.40	52,675,352.94	39,467,549.86	52,683,809.09	8,456.15	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>116,834,763.88</b>	<b>117,415,899.43</b>	<b>50,545,502.72</b>	<b>110,508,150.98</b>	<b>(6,907,748.45)</b>	<b>-5.9%</b>
<b>OTHER STATE REVENUE</b>								
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	26,790,862.00	26,790,862.00	14,804,876.00	26,790,862.00	0.00	0.0%
Prior Years	6500	8319	30,968.00	30,968.00	0.00	30,968.00	0.00	0.0%
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	0.00	0.0%
Mandated Costs Reimbursements		8550	1,593,194.00	1,593,194.00	1,545,513.00	1,593,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,758,140.00	6,758,140.00	1,855,836.67	6,758,140.00	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	8,653,039.69	8,634,720.62	5,575,390.43	8,634,720.62	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	2,202,979.56	2,202,979.56	2,069,178.98	1,346,731.56	(856,248.00)	-38.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	55,651.47	422,151.63	(8,785.66)	422,151.63	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	28,963,253.08	28,198,453.08	6,778,891.07	28,083,673.08	(114,780.00)	-0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>75,048,087.80</b>	<b>74,631,468.89</b>	<b>32,620,900.49</b>	<b>73,660,440.89</b>	<b>(971,028.00)</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	0.00	0.00	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	20,000.00	20,000.00	99.37	20,000.00	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	2,638,431.45	2,638,431.45	70,687.04	2,638,431.45	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	303,948.52	1,455,400.00	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	2,458,903.82	2,458,903.82	(44,368.97)	2,458,903.82	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%) 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	3,109,618.59	3,495,651.93	2,065,128.25	2,513,076.48	(982,575.45)	-28.1%
Tuition		8710	3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,524.00	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	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,685,813.86</b>	<b>10,071,847.20</b>	<b>2,399,018.21</b>	<b>9,089,271.75</b>	<b>(982,575.45)</b>	<b>-9.8%</b>
<b>TOTAL, REVENUES</b>			<b>613,800,230.54</b>	<b>607,806,142.52</b>	<b>313,307,282.76</b>	<b>605,464,497.62</b>	<b>(2,341,644.90)</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	170,765,974.12	171,832,183.08	82,889,053.54	166,542,242.45	5,289,940.63	3.1%
Certificated Pupil Support Salaries		1200	14,086,912.24	15,082,988.60	7,002,430.97	14,542,560.77	540,427.83	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	20,494,379.32	20,549,678.48	10,744,808.95	19,900,077.64	649,600.84	3.2%
Other Certificated Salaries		1900	10,185,622.07	11,428,438.69	5,453,819.98	10,899,111.00	529,327.69	4.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>215,532,887.75</b>	<b>218,893,288.85</b>	<b>106,090,113.44</b>	<b>211,883,991.86</b>	<b>7,009,296.99</b>	<b>3.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,865,604.21	10,530,957.51	4,716,318.17	10,064,907.40	466,050.11	4.4%
Classified Support Salaries		2200	23,176,721.63	23,374,717.55	12,611,406.97	22,903,751.50	470,966.05	2.0%
Classified Supervisors' and Administrators' Salaries		2300	7,263,404.25	7,656,360.62	3,934,127.28	7,391,119.23	265,241.39	3.5%
Clerical, Technical and Office Salaries		2400	16,045,931.86	16,378,622.72	9,175,954.03	15,936,779.17	441,843.55	2.7%
Other Classified Salaries		2900	2,109,312.40	2,587,675.81	1,266,205.96	2,406,541.63	181,134.18	7.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>58,460,974.35</b>	<b>60,528,334.21</b>	<b>31,704,012.41</b>	<b>58,703,098.93</b>	<b>1,825,235.28</b>	<b>3.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	54,176,450.39	54,658,859.00	16,008,077.29	53,534,179.37	1,124,679.63	2.1%
PERS		3201-3202	12,199,687.41	12,531,563.20	6,422,930.34	12,189,575.70	341,987.50	2.7%
OASDI/Medicare/Alternative		3301-3302	8,048,936.58	8,263,946.50	3,981,649.47	7,990,757.95	273,188.55	3.3%
Health and Welfare Benefits		3401-3402	80,949,078.57	78,406,390.45	39,253,008.35	77,763,866.13	642,524.32	0.8%
Unemployment Insurance		3501-3502	158,501.46	163,162.47	69,970.09	157,040.91	6,121.56	3.8%
Workers' Compensation		3601-3602	4,251,292.15	4,331,658.63	2,135,382.97	4,098,074.16	233,584.47	5.4%
OPEB, Allocated		3701-3702	21,275,049.73	21,336,327.41	10,746,839.52	21,147,028.36	189,299.05	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	115,977.49	104,288.14	43,166.19	100,996.05	3,292.09	3.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>181,174,973.78</b>	<b>179,796,195.80</b>	<b>78,661,024.22</b>	<b>176,981,518.63</b>	<b>2,814,677.17</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,334,312.33	8,342,535.52	6,885,446.35	8,325,098.31	17,437.21	0.2%
Books and Other Reference Materials		4200	321,627.55	307,836.72	14,026.53	289,864.77	17,971.95	5.8%
Materials and Supplies		4300	91,227,774.89	72,564,526.57	10,592,583.31	43,654,627.51	28,909,899.06	39.8%
Noncapitalized Equipment		4400	1,375,822.57	7,838,417.85	3,689,006.95	15,477,924.22	(7,639,506.37)	-97.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>101,259,537.34</b>	<b>89,053,316.66</b>	<b>21,181,063.14</b>	<b>67,747,514.81</b>	<b>21,305,801.85</b>	<b>23.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	36,316,988.18	42,873,081.96	12,363,280.04	41,302,339.55	1,570,742.41	3.7%
Travel and Conferences		5200	986,972.00	871,760.94	14,802.33	735,181.09	136,579.85	15.7%
Dues and Memberships		5300	167,336.00	192,689.09	133,784.19	178,276.23	14,412.86	7.5%
Insurance		5400-5450	1,913,000.00	1,913,000.00	3,245.82	1,913,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,607,187.00	9,376,796.89	4,189,772.37	9,028,244.79	348,552.10	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,799,837.00	1,941,153.46	292,186.27	1,871,925.73	69,227.73	3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,745,635.00)	(1,765,815.00)	(20,145.54)	(1,754,380.00)	(11,435.00)	0.6%
Professional/Consulting Services and Operating Expenditures		5800	33,814,165.83	30,572,110.67	9,589,515.69	25,038,230.77	5,533,879.90	18.1%
Communications		5900	1,142,913.57	1,537,570.17	593,804.01	1,621,116.45	(83,546.28)	-5.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>84,002,764.58</b>	<b>87,512,348.18</b>	<b>27,160,245.18</b>	<b>79,933,934.61</b>	<b>7,578,413.57</b>	<b>8.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	260,964.85	86,978.13	241,444.49	19,520.36	7.5%
Buildings and Improvements of Buildings		6200	100,000.00	704,074.01	307,327.49	621,680.01	82,394.00	11.7%
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	236,935.00	1,957,521.38	370,782.48	2,353,713.38	(396,192.00)	-20.2%
Equipment Replacement		6500	47,500.00	85,865.83	0.00	80,829.83	5,036.00	5.9%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>484,435.00</b>	<b>3,008,426.07</b>	<b>765,088.10</b>	<b>3,297,667.71</b>	<b>(289,241.64)</b>	<b>-9.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	(4,578.00)	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	1,100,000.00	1,100,000.00	651,676.00	1,100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,105,000.00</b>	<b>1,110,300.00</b>	<b>651,311.90</b>	<b>1,110,300.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	4.02	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,144,835.63)	(945,590.67)	(245,395.38)	(947,575.67)	1,985.00	-0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,144,835.63)</b>	<b>(945,590.67)</b>	<b>(245,391.36)</b>	<b>(947,575.67)</b>	<b>1,985.00</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>640,875,737.17</b>	<b>638,956,619.10</b>	<b>265,967,467.03</b>	<b>598,710,450.88</b>	<b>40,246,168.22</b>	<b>6.3%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	549,131.23	549,131.23	0.00	549,131.23	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	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,432,732.61	1,432,732.61	0.00	989,794.61	442,938.00	30.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			671,564.70	671,564.70	(39,818.27)	1,114,502.70	(442,938.00)	66.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Projected Year Totals</b>
3210	Elementary and Secondary School Emergen	5,163,833.19
5640	Medi-Cal Billing Option	1,436,486.00
6230	California Clean Energy Jobs Act	860,885.00
7311	Classified School Employee Professional De	261,532.00
7388	SB 117 COVID-19 LEA Response Funds	530,760.35
7510	Low-Performing Students Block Grant	812,189.00
8150	Ongoing & Major Maintenance Account (RM.	2,399,792.27
Total, Restricted Balance		<u>11,465,477.81</u>

# SPECIAL REVENUE FUNDS

**Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	17,569,576.00	17,569,576.00	8,848,719.00	18,353,212.00	783,636.00	4.5%
2) Federal Revenue		8100-8299	1,717,377.39	1,717,377.39	1,405,398.12	1,728,888.65	11,511.26	0.7%
3) Other State Revenue		8300-8599	1,296,245.84	1,296,245.84	251,892.00	1,296,245.84	0.00	0.0%
4) Other Local Revenue		8600-8799	14,159.04	14,159.04	27,170.22	14,159.04	0.00	0.0%
5) TOTAL, REVENUES			20,597,358.27	20,597,358.27	10,533,179.34	21,392,505.53		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,103,932.56	8,150,562.16	4,104,563.98	8,475,361.34	(324,799.18)	-4.0%
2) Classified Salaries		2000-2999	934,553.53	963,864.50	473,722.44	958,953.50	4,911.00	0.5%
3) Employee Benefits		3000-3999	6,006,412.33	5,965,484.76	2,481,947.58	5,910,084.00	55,400.76	0.9%
4) Books and Supplies		4000-4999	3,558,791.95	3,450,507.27	146,871.70	2,783,487.56	667,019.71	19.3%
5) Services and Other Operating Expenditures		5000-5999	2,089,083.00	2,177,009.45	255,597.53	2,350,722.00	(173,712.55)	-8.0%
6) Capital Outlay		6000-6999	0.00	0.00	30,958.85	102,600.00	(102,600.00)	New
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	9,200.00	9,200.00	0.00	11,185.00	(1,985.00)	-21.6%
9) TOTAL, EXPENDITURES			20,701,973.37	20,716,628.14	7,493,662.08	20,592,393.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(104,615.10)	(119,269.87)	3,039,517.26	800,112.13		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	835,897.70	835,897.70	0.00	392,959.70	(442,938.00)	-53.0%
b) Transfers Out		7600-7629	2,653,428.54	2,653,428.54	0.00	2,653,428.54	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			(1,817,530.84)	(1,817,530.84)	0.00	(2,260,468.84)		

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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,922,145.94)	(1,936,800.71)	3,039,517.26	(1,460,356.71)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,975,365.54	3,975,365.54		3,975,365.54	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)			3,975,365.54	3,975,365.54		3,975,365.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,975,365.54	3,975,365.54		3,975,365.54		
2) Ending Balance, June 30 (E + F1e)			2,053,219.60	2,038,564.83		2,515,008.83		
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	1,141,903.76	1,141,903.76		1,031,903.76		
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	911,315.84	896,661.07		1,483,105.07		
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 Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,620,091.00	12,620,091.00	6,359,146.00	11,319,892.00	(1,300,199.00)	-10.3%
Education Protection Account State Aid - Current Year		8012	1,296,184.00	1,296,184.00	1,500,543.00	3,001,083.00	1,704,899.00	131.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	3,653,301.00	3,653,301.00	989,030.00	4,032,237.00	378,936.00	10.4%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>17,569,576.00</b>	<b>17,569,576.00</b>	<b>8,848,719.00</b>	<b>18,353,212.00</b>	<b>783,636.00</b>	<b>4.5%</b>
<b>FEDERAL REVENUE</b>								
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	338,355.39	338,355.39	121,598.12	349,866.65	11,511.26	3.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	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	1,379,022.00	1,379,022.00	1,283,800.00	1,379,022.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,717,377.39</b>	<b>1,717,377.39</b>	<b>1,405,398.12</b>	<b>1,728,888.65</b>	<b>11,511.26</b>	<b>0.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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	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	0.00	0.0%
Mandated Costs Reimbursements		8550	49,285.00	49,285.00	49,285.00	49,285.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	305,014.84	305,014.84	46,077.00	305,014.84	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	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 Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	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%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	941,946.00	941,946.00	156,530.00	941,946.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,296,245.84</b>	<b>1,296,245.84</b>	<b>251,892.00</b>	<b>1,296,245.84</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	12,032.00	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								
Child Development Parent Fees		8673	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	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								
All Other Local Revenue		8699	14,159.04	14,159.04	15,138.22	14,159.04	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,159.04</b>	<b>14,159.04</b>	<b>27,170.22</b>	<b>14,159.04</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,597,358.27</b>	<b>20,597,358.27</b>	<b>10,533,179.34</b>	<b>21,392,505.53</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,176,727.22	7,180,091.22	3,556,770.28	7,504,890.40	(324,799.18)	-4.5%
Certificated Pupil Support Salaries		1200	193,781.81	193,781.81	95,778.29	193,781.81	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	729,657.53	725,824.13	407,826.58	725,824.13	0.00	0.0%
Other Certificated Salaries		1900	3,766.00	50,865.00	44,188.83	50,865.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,103,932.56</b>	<b>8,150,562.16</b>	<b>4,104,563.98</b>	<b>8,475,361.34</b>	<b>(324,799.18)</b>	<b>-4.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	99,358.47	110,364.47	46,636.99	110,364.47	0.00	0.0%
Classified Support Salaries		2200	348,860.38	354,088.38	194,604.90	351,758.38	2,330.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	351,288.63	356,116.63	184,302.31	353,535.63	2,581.00	0.7%
Other Classified Salaries		2900	135,046.05	143,295.02	48,178.24	143,295.02	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>934,553.53</b>	<b>963,864.50</b>	<b>473,722.44</b>	<b>958,953.50</b>	<b>4,911.00</b>	<b>0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,099,138.44	2,103,540.24	638,540.30	2,100,494.72	3,045.52	0.1%
PERS		3201-3202	180,241.82	183,745.25	88,451.37	181,851.25	1,894.00	1.0%
OASDI/Medicare/Alternative		3301-3302	193,368.49	194,722.21	95,144.79	193,973.62	748.59	0.4%
Health and Welfare Benefits		3401-3402	2,706,928.25	2,651,700.63	1,244,222.75	2,605,374.63	46,326.00	1.7%
Unemployment Insurance		3501-3502	4,578.97	4,657.32	2,273.21	4,646.29	11.03	0.2%
Workers' Compensation		3601-3602	142,606.07	144,280.66	70,849.23	143,889.04	391.62	0.3%
OPEB, Allocated		3701-3702	677,195.03	680,432.99	341,221.64	677,454.99	2,978.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,355.26	2,405.46	1,244.29	2,399.46	6.00	0.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,006,412.33</b>	<b>5,965,484.76</b>	<b>2,481,947.58</b>	<b>5,910,084.00</b>	<b>55,400.76</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	79,720.14	72,586.78	839.55	72,586.78	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,121.49	0.00	42,151.49	(40,030.00)	-1886.9%
Materials and Supplies		4300	3,479,071.81	3,258,354.69	117,926.32	2,543,340.13	715,014.56	21.9%
Noncapitalized Equipment		4400	0.00	117,444.31	28,105.83	125,409.16	(7,964.85)	-6.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,558,791.95</b>	<b>3,450,507.27</b>	<b>146,871.70</b>	<b>2,783,487.56</b>	<b>667,019.71</b>	<b>19.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	5,730.00	4,935.00	5,730.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	410,067.00	410,067.00	169,860.18	410,067.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,458.00	31,856.04	1,212.70	32,145.04	(289.00)	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,618,949.00	1,615,408.05	8,424.82	1,623,973.05	(8,565.00)	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	24,809.00	99,227.36	69,977.56	262,465.91	(163,238.55)	-164.5%
Communications		5900	5,800.00	14,221.00	1,187.27	15,841.00	(1,620.00)	-11.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,089,083.00</b>	<b>2,177,009.45</b>	<b>255,597.53</b>	<b>2,350,722.00</b>	<b>(173,712.55)</b>	<b>-8.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	0.00	30,958.85	102,600.00	(102,600.00)	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	30,958.85	102,600.00	(102,600.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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%
Other Transfers Out								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	9,200.00	9,200.00	0.00	11,185.00	(1,985.00)	-21.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			9,200.00	9,200.00	0.00	11,185.00	(1,985.00)	-21.6%
<b>TOTAL, EXPENDITURES</b>			20,701,973.37	20,716,628.14	7,493,662.08	20,592,393.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	835,897.70	835,897.70	0.00	392,959.70	(442,938.00)	-53.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			835,897.70	835,897.70	0.00	392,959.70	(442,938.00)	-53.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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 Capital Leases		8972	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,817,530.84)	(1,817,530.84)	0.00	(2,260,468.84)		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
6230	California Clean Energy Jobs Act	596,036.63
6300	Lottery: Instructional Materials	236,708.05
7311	Classified School Employee Professional Development Block	5,567.00
7388	SB 117 COVID-19 LEA Response Funds	25,438.00
7510	Low-Performing Students Block Grant	35,006.17
9010	Other Restricted Local	133,147.91
Total, Restricted Balance		<u>1,031,903.76</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	705,913.11	656,178.43	176,241.95	671,541.43	15,363.00	2.3%
3) Other State Revenue		8300-8599	1,975,815.00	2,326,503.98	748,982.00	2,156,773.00	(169,730.98)	-7.3%
4) Other Local Revenue		8600-8799	4,099,850.00	4,099,850.00	1,446,143.90	4,099,850.00	0.00	0.0%
5) TOTAL, REVENUES			6,781,578.11	7,082,532.41	2,371,367.85	6,928,164.43		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,231,370.00	2,250,540.90	1,003,084.84	2,143,454.90	107,086.00	4.8%
2) Classified Salaries		2000-2999	1,371,769.31	1,500,960.39	751,272.54	1,500,960.39	0.00	0.0%
3) Employee Benefits		3000-3999	2,416,881.41	2,524,788.07	1,107,408.59	2,464,906.07	59,882.00	2.4%
4) Books and Supplies		4000-4999	300,794.89	324,629.34	69,461.31	337,492.23	(12,862.89)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	992,867.00	990,143.68	315,958.64	989,880.81	262.87	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	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	64,730.41	88,304.94	9,576.01	88,304.94	0.00	0.0%
9) TOTAL, EXPENDITURES			7,378,413.02	7,679,367.32	3,256,761.93	7,524,999.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(596,834.91)	(596,834.91)	(885,394.08)	(596,834.91)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	596,834.91	596,834.91	0.00	596,834.91	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			596,834.91	596,834.91	0.00	596,834.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(885,394.08)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	353,245.00	353,245.00	353,245.00	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)				353,245.00	353,245.00	353,245.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				353,245.00	353,245.00	353,245.00		
2) Ending Balance, June 30 (E + F1e)				353,245.00	353,245.00	353,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	317,936.87	317,936.87	317,936.87		
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	35,308.13	35,308.13	35,308.13		
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 Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	0.00	0.0%
Career and Technical Education	3500-3599	8290	296,220.00	200,000.00	90,224.77	200,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	409,693.11	456,178.43	86,017.18	471,541.43	15,363.00	3.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>705,913.11</b>	<b>656,178.43</b>	<b>176,241.95</b>	<b>671,541.43</b>	<b>15,363.00</b>	<b>2.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	1,231,788.00	1,582,476.98	470,914.00	1,412,746.00	(169,730.98)	-10.7%
All Other State Revenue	All Other	8590	744,027.00	744,027.00	278,068.00	744,027.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,975,815.00</b>	<b>2,326,503.98</b>	<b>748,982.00</b>	<b>2,156,773.00</b>	<b>(169,730.98)</b>	<b>-7.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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	(2,231.38)	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	2,703,850.00	2,703,850.00	501,306.78	2,703,850.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,396,000.00	1,396,000.00	947,068.50	1,396,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,099,850.00</b>	<b>4,099,850.00</b>	<b>1,446,143.90</b>	<b>4,099,850.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,781,578.11</b>	<b>7,082,532.41</b>	<b>2,371,367.85</b>	<b>6,928,164.43</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,838,109.70	1,857,281.00	792,927.44	1,750,195.00	107,086.00	5.8%
Certificated Pupil Support Salaries		1200	123,622.10	123,622.10	52,868.45	123,622.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	269,638.20	269,637.80	157,288.95	269,637.80	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,231,370.00</b>	<b>2,250,540.90</b>	<b>1,003,084.84</b>	<b>2,143,454.90</b>	<b>107,086.00</b>	<b>4.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	152,948.34	200,297.34	85,896.03	200,297.34	0.00	0.0%
Classified Support Salaries		2200	451,175.30	482,744.58	280,114.36	482,744.58	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	290,300.91	316,487.47	162,415.37	316,487.47	0.00	0.0%
Clerical, Technical and Office Salaries		2400	363,175.76	395,426.00	199,116.78	395,426.00	0.00	0.0%
Other Classified Salaries		2900	114,169.00	106,005.00	23,730.00	106,005.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,371,769.31</b>	<b>1,500,960.39</b>	<b>751,272.54</b>	<b>1,500,960.39</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	534,710.31	552,626.09	158,483.92	537,025.09	15,601.00	2.8%
PERS		3201-3202	310,466.06	330,921.62	146,191.74	330,921.62	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	146,183.95	153,730.48	69,275.24	152,377.48	1,353.00	0.9%
Health and Welfare Benefits		3401-3402	1,063,347.36	1,106,367.29	551,911.36	1,074,058.29	32,309.00	2.9%
Unemployment Insurance		3501-3502	1,786.58	2,325.72	869.83	2,278.72	47.00	2.0%
Workers' Compensation		3601-3602	55,948.85	59,157.04	27,192.37	57,705.04	1,452.00	2.5%
OPEB, Allocated		3701-3702	303,282.00	318,455.00	152,852.40	309,353.00	9,102.00	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,156.30	1,204.83	631.73	1,186.83	18.00	1.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,416,881.41</b>	<b>2,524,788.07</b>	<b>1,107,408.59</b>	<b>2,464,906.07</b>	<b>59,882.00</b>	<b>2.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,573.57	2,495.08	10,050.44	(7,476.87)	-290.5%
Materials and Supplies		4300	297,512.89	301,346.77	66,966.23	306,732.79	(5,386.02)	-1.8%
Noncapitalized Equipment		4400	3,282.00	20,709.00	0.00	20,709.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>300,794.89</b>	<b>324,629.34</b>	<b>69,461.31</b>	<b>337,492.23</b>	<b>(12,862.89)</b>	<b>-4.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	452,744.00	452,744.00	113,188.00	452,744.00	0.00	0.0%
Travel and Conferences		5200	16,000.00	5,300.00	0.00	5,300.00	0.00	0.0%
Dues and Memberships		5300	7,000.00	7,000.00	1,249.00	7,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	235,800.00	155,825.00	117,461.19	155,825.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,523.00	29,213.00	0.00	29,213.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	249,800.00	339,061.68	84,060.45	338,798.81	262.87	0.1%
Communications		5900	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>992,867.00</b>	<b>990,143.68</b>	<b>315,958.64</b>	<b>989,880.81</b>	<b>262.87</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
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%
Other Transfers Out								
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%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	64,730.41	88,304.94	9,576.01	88,304.94	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>64,730.41</b>	<b>88,304.94</b>	<b>9,576.01</b>	<b>88,304.94</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,378,413.02</b>	<b>7,679,367.32</b>	<b>3,256,761.93</b>	<b>7,524,999.34</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	596,834.91	596,834.91	0.00	596,834.91	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			596,834.91	596,834.91	0.00	596,834.91	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			596,834.91	596,834.91	0.00	596,834.91		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
6371	CalWORKs for ROCP or Adult Education	184,152.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	133,221.17
Total, Restricted Balance		<u>317,936.87</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,089,918.09	7,031,389.22	1,759,089.51	7,031,389.22	0.00	0.0%
3) Other State Revenue		8300-8599	5,773,793.04	6,016,843.04	3,044,243.92	6,016,843.04	0.00	0.0%
4) Other Local Revenue		8600-8799	1,906,374.00	1,906,374.00	251,184.52	1,906,374.00	0.00	0.0%
5) TOTAL, REVENUES			13,770,085.13	14,954,606.26	5,054,517.95	14,954,606.26		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,806,923.83	5,060,728.40	2,446,735.15	5,060,728.40	0.00	0.0%
2) Classified Salaries		2000-2999	2,620,475.27	2,839,070.52	1,149,496.45	2,839,070.52	0.00	0.0%
3) Employee Benefits		3000-3999	5,315,198.51	5,581,566.26	2,514,861.05	5,581,566.26	0.00	0.0%
4) Books and Supplies		4000-4999	783,512.60	1,442,577.34	75,916.08	1,427,122.34	15,455.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	207,028.00	326,875.24	78,454.44	342,330.24	(15,455.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	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	475,739.22	252,919.73	235,819.37	252,919.73	0.00	0.0%
9) TOTAL, EXPENDITURES			14,208,877.43	15,503,737.49	6,501,282.54	15,503,737.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(438,792.30)	(549,131.23)	(1,446,764.59)	(549,131.23)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	549,131.23	549,131.23	0.00	549,131.23	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			549,131.23	549,131.23	0.00	549,131.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			110,338.93	0.00	(1,446,764.59)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	15,284.83	15,284.83		15,284.83	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)			15,284.83	15,284.83		15,284.83		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,284.83	15,284.83		15,284.83		
2) Ending Balance, June 30 (E + F1e)			125,623.76	15,284.83		15,284.83		
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	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	125,623.76	15,284.83		15,284.83		
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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,089,918.09	7,031,389.22	1,759,089.51	7,031,389.22	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,089,918.09</b>	<b>7,031,389.22</b>	<b>1,759,089.51</b>	<b>7,031,389.22</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	5,016,912.00	5,016,912.00	2,545,149.06	5,016,912.00	0.00	0.0%
All Other State Revenue	All Other	8590	756,881.04	999,931.04	499,094.86	999,931.04	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,773,793.04</b>	<b>6,016,843.04</b>	<b>3,044,243.92</b>	<b>6,016,843.04</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	0.00	0.00	1,052.00	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								
Child Development Parent Fees		8673	919,282.00	919,282.00	104,283.84	919,282.00	0.00	0.0%
Interagency Services		8677	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								
All Other Local Revenue		8699	987,092.00	987,092.00	145,848.68	987,092.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,906,374.00</b>	<b>1,906,374.00</b>	<b>251,184.52</b>	<b>1,906,374.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>13,770,085.13</b>	<b>14,954,606.26</b>	<b>5,054,517.95</b>	<b>14,954,606.26</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,243,329.67	4,463,692.95	2,106,922.95	4,463,692.95	0.00	0.0%
Certificated Pupil Support Salaries		1200	102,535.08	106,807.37	59,812.13	106,807.37	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	461,059.08	483,088.08	277,215.88	483,088.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	7,140.00	2,784.19	7,140.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,806,923.83</b>	<b>5,060,728.40</b>	<b>2,446,735.15</b>	<b>5,060,728.40</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,265,053.97	1,250,610.52	555,767.28	1,250,610.52	0.00	0.0%
Classified Support Salaries		2200	611,095.18	824,129.55	172,655.13	824,129.55	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	89,619.00	93,353.12	52,277.75	93,353.12	0.00	0.0%
Clerical, Technical and Office Salaries		2400	654,707.12	668,026.37	365,845.33	668,026.37	0.00	0.0%
Other Classified Salaries		2900	0.00	2,950.96	2,950.96	2,950.96	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,620,475.27</b>	<b>2,839,070.52</b>	<b>1,149,496.45</b>	<b>2,839,070.52</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,142,907.80	1,161,789.11	355,239.07	1,161,789.11	0.00	0.0%
PERS		3201-3202	557,258.39	619,764.32	267,346.35	619,764.32	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	306,488.24	329,986.55	135,228.93	329,986.55	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,566,583.18	2,691,668.33	1,366,800.40	2,691,668.33	0.00	0.0%
Unemployment Insurance		3501-3502	3,795.01	4,028.88	1,783.67	4,028.88	0.00	0.0%
Workers' Compensation		3601-3602	115,745.35	122,987.52	55,683.93	122,987.52	0.00	0.0%
OPEB, Allocated		3701-3702	620,372.94	639,464.62	331,638.84	639,464.62	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	2,047.60	11,876.93	1,139.86	11,876.93	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,315,198.51</b>	<b>5,581,566.26</b>	<b>2,514,861.05</b>	<b>5,581,566.26</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	777,967.60	1,341,543.27	33,293.64	1,165,842.00	175,701.27	13.1%
Noncapitalized Equipment		4400	5,545.00	101,034.07	42,622.44	261,280.34	(160,246.27)	-158.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>783,512.60</b>	<b>1,442,577.34</b>	<b>75,916.08</b>	<b>1,427,122.34</b>	<b>15,455.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	15,533.24	1,598.00	15,533.24	0.00	0.0%
Dues and Memberships		5300	400.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,600.00	12,600.00	720.70	12,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,600.00	27,932.00	0.00	27,932.00	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	108,686.00	134,291.00	2,574.64	114,291.00	20,000.00	14.9%
Professional/Consulting Services and Operating Expenditures		5800	58,442.00	133,619.00	73,548.80	168,524.00	(34,905.00)	-26.1%
Communications		5900	2,300.00	2,300.00	12.30	2,850.00	(550.00)	-23.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>207,028.00</b>	<b>326,875.24</b>	<b>78,454.44</b>	<b>342,330.24</b>	<b>(15,455.00)</b>	<b>-4.7%</b>
<b>CAPITAL OUTLAY</b>								
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	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	475,739.22	252,919.73	235,819.37	252,919.73	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>475,739.22</b>	<b>252,919.73</b>	<b>235,819.37</b>	<b>252,919.73</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,208,877.43</b>	<b>15,503,737.49</b>	<b>6,501,282.54</b>	<b>15,503,737.49</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	549,131.23	549,131.23	0.00	549,131.23	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			549,131.23	549,131.23	0.00	549,131.23	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			549,131.23	549,131.23	0.00	549,131.23		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,000,000.00	25,000,000.00	11,816,765.20	25,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,561,218.00	1,561,218.00	0.00	1,561,218.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,120,000.00	3,120,000.00	389,479.97	3,370,000.00	250,000.00	8.0%
5) TOTAL, REVENUES			29,681,218.00	29,681,218.00	12,206,245.17	29,931,218.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,143,153.65	8,134,058.65	3,744,402.49	8,134,608.65	(550.00)	0.0%
3) Employee Benefits		3000-3999	6,023,955.38	6,028,550.38	2,711,141.76	6,028,601.27	(50.89)	0.0%
4) Books and Supplies		4000-4999	11,108,242.97	10,986,051.39	5,574,139.02	10,915,526.39	70,525.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	310,700.00	400,956.95	187,171.97	481,545.50	(80,588.55)	-20.1%
6) Capital Outlay		6000-6999	3,500,000.00	3,536,434.63	2,632,791.15	3,775,770.19	(239,335.56)	-6.8%
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	595,166.00	595,166.00	0.00	595,166.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,681,218.00	29,681,218.00	14,849,646.39	29,931,218.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(2,643,401.22)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	39,818.27	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	39,818.27	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(2,603,582.95)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,807,058.35	12,807,058.35		12,807,058.35	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)			12,807,058.35	12,807,058.35		12,807,058.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,807,058.35	12,807,058.35		12,807,058.35		
2) Ending Balance, June 30 (E + F1e)			12,807,058.35	12,807,058.35		12,807,058.35		
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			12,584,236.09	12,584,236.09		12,584,236.09		
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	222,822.26	222,822.26		222,822.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	25,000,000.00	25,000,000.00	11,816,765.20	25,000,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>11,816,765.20</b>	<b>25,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,555,000.00	1,555,000.00	0.00	1,555,000.00	0.00	0.0%
All Other State Revenue		8590	6,218.00	6,218.00	0.00	6,218.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,561,218.00</b>	<b>1,561,218.00</b>	<b>0.00</b>	<b>1,561,218.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00	0.0%
Food Service Sales		8634	1,000,000.00	1,000,000.00	6,673.20	1,000,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	14,438.00	120,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,000.00	200,000.00	368,368.77	450,000.00	250,000.00	125.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,120,000.00</b>	<b>3,120,000.00</b>	<b>389,479.97</b>	<b>3,370,000.00</b>	<b>250,000.00</b>	<b>8.0%</b>
<b>TOTAL, REVENUES</b>			<b>29,681,218.00</b>	<b>29,681,218.00</b>	<b>12,206,245.17</b>	<b>29,931,218.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,908,500.45	6,899,405.45	3,180,379.91	6,899,955.45	(550.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	856,839.89	856,839.89	380,381.73	856,839.89	0.00	0.0%
Clerical, Technical and Office Salaries		2400	377,813.31	377,813.31	183,640.85	377,813.31	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,143,153.65</b>	<b>8,134,058.65</b>	<b>3,744,402.49</b>	<b>8,134,608.65</b>	<b>(550.00)</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	21,954.89	21,955.89	9,179.87	21,955.89	0.00	0.0%
PERS		3201-3202	1,231,597.67	1,238,514.67	562,573.59	1,238,514.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	568,706.54	571,254.54	258,625.23	571,296.62	(42.08)	0.0%
Health and Welfare Benefits		3401-3402	3,271,778.41	3,263,749.41	1,458,840.45	3,263,749.41	0.00	0.0%
Unemployment Insurance		3501-3502	4,024.64	4,104.64	1,848.50	4,104.92	(0.28)	0.0%
Workers' Compensation		3601-3602	126,231.75	126,130.75	58,037.24	126,139.28	(8.53)	0.0%
OPEB, Allocated		3701-3702	786,267.88	789,446.88	360,571.20	789,446.88	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	13,393.60	13,393.60	1,465.68	13,393.60	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,023,955.38</b>	<b>6,028,550.38</b>	<b>2,711,141.76</b>	<b>6,028,601.27</b>	<b>(50.89)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,112,000.00	648,789.37	287,656.79	672,264.37	(23,475.00)	-3.6%
Noncapitalized Equipment		4400	120,000.00	205,000.00	5,530.89	161,000.00	44,000.00	21.5%
Food		4700	9,876,242.97	10,132,262.02	5,280,951.34	10,082,262.02	50,000.00	0.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,108,242.97</b>	<b>10,986,051.39</b>	<b>5,574,139.02</b>	<b>10,915,526.39</b>	<b>70,525.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	41,063.55	(26,063.55)	-173.8%
Travel and Conferences		5200	15,700.00	15,706.00	2,114.25	15,706.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	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	39,347.00	38,724.60	41,372.00	(2,025.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,000.00	125,500.00	60,779.97	130,000.00	(4,500.00)	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,000.00	12,115.95	9,146.08	12,115.95	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,000.00	190,207.00	76,290.07	238,207.00	(48,000.00)	-25.2%
Communications		5900	3,000.00	3,081.00	117.00	3,081.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>310,700.00</b>	<b>400,956.95</b>	<b>187,171.97</b>	<b>481,545.50</b>	<b>(80,588.55)</b>	<b>-20.1%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	3,400,000.00	3,400,000.00	2,413,068.39	3,400,000.00	0.00	0.0%
Equipment		6400	100,000.00	136,434.63	219,722.76	375,770.19	(239,335.56)	-175.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,500,000.00</b>	<b>3,536,434.63</b>	<b>2,632,791.15</b>	<b>3,775,770.19</b>	<b>(239,335.56)</b>	<b>-6.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	595,166.00	595,166.00	0.00	595,166.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>595,166.00</b>	<b>595,166.00</b>	<b>0.00</b>	<b>595,166.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>29,681,218.00</b>	<b>29,681,218.00</b>	<b>14,849,646.39</b>	<b>29,931,218.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>39,818.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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 Capital Leases		8972	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>39,818.27</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,611,910.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	4,364,090.06
5330	Child Nutrition: Summer Food Service Program Operations	3,608,218.04
9010	Other Restricted Local	17.31
Total, Restricted Balance		<u>12,584,236.09</u>

## CAPITAL PROJECTS FUNDS

### **Capital Projects Funds Definition**

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds and Capital Project Fund for Blended Components Units.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,082,009.75	3,082,009.75	86,676.55	3,092,873.92	10,864.17	0.4%
5) TOTAL, REVENUES			3,082,009.75	3,082,009.75	86,676.55	3,092,873.92		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	665,640.41	657,536.62	253,113.31	655,196.74	2,339.88	0.4%
3) Employee Benefits		3000-3999	364,911.94	373,816.32	140,335.97	373,985.44	(169.12)	0.0%
4) Books and Supplies		4000-4999	0.00	921,713.19	(4,587,427.10)	1,050,851.51	(129,138.32)	-14.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	512,706.42	237,364.21	603,685.28	(90,978.86)	-17.7%
6) Capital Outlay		6000-6999	27,907,620.73	48,505,398.24	22,593,432.09	48,298,315.99	207,082.25	0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,938,173.08	50,971,170.79	18,636,818.48	50,982,034.96		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,856,163.33)	(47,889,161.04)	(18,550,141.93)	(47,889,161.04)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,856,163.33)	(47,889,161.04)	(18,550,141.93)	(47,889,161.04)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,467,592.82	62,467,592.82		62,471,664.97	4,072.15	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,467,592.82	62,467,592.82		62,471,664.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,467,592.82	62,467,592.82		62,471,664.97		
2) Ending Balance, June 30 (E + F1e)			36,611,429.49	14,578,431.78		14,582,503.93		
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) Legally Restricted Balance		9740	36,615,488.22	14,582,490.51		14,582,490.51		
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		13.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,058.73)	(4,058.73)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	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%
Leases and Rentals		8631	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	1,171,303.92	1,171,303.92	79,504.43	1,173,935.09	2,631.17	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,910,705.83	1,910,705.83	7,172.12	1,918,938.83	8,233.00	0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,082,009.75	3,082,009.75	86,676.55	3,092,873.92	10,864.17	0.4%
<b>TOTAL, REVENUES</b>			3,082,009.75	3,082,009.75	86,676.55	3,092,873.92		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	388,928.03	373,298.07	85,768.80	370,388.71	2,909.36	0.8%
Clerical, Technical and Office Salaries		2400	276,712.38	284,238.55	167,344.51	284,808.03	(569.48)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>665,640.41</b>	<b>657,536.62</b>	<b>253,113.31</b>	<b>655,196.74</b>	<b>2,339.88</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	137,546.25	138,289.47	48,140.89	138,407.33	(117.86)	-0.1%
OASDI/Medicare/Alternative		3301-3302	49,316.07	49,986.82	18,974.67	50,029.21	(42.39)	-0.1%
Health and Welfare Benefits		3401-3402	132,633.72	139,999.91	55,322.33	139,999.97	(0.06)	0.0%
Unemployment Insurance		3501-3502	328.62	335.56	123.98	335.56	0.00	0.0%
Workers' Compensation		3601-3602	10,317.37	10,434.60	3,923.29	10,443.41	(8.81)	-0.1%
OPEB, Allocated		3701-3702	34,445.00	34,445.00	13,681.68	34,445.00	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	324.91	324.96	169.13	324.96	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>364,911.94</b>	<b>373,816.32</b>	<b>140,335.97</b>	<b>373,985.44</b>	<b>(169.12)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	285,464.26	(4,614,165.57)	356,146.84	(70,682.58)	-24.8%
Noncapitalized Equipment		4400	0.00	636,248.93	26,738.47	694,704.67	(58,455.74)	-9.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>921,713.19</b>	<b>(4,587,427.10)</b>	<b>1,050,851.51</b>	<b>(129,138.32)</b>	<b>-14.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	600.00	0.00	600.00	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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	512,106.42	237,364.21	603,085.28	(90,978.86)	-17.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>512,706.42</b>	<b>237,364.21</b>	<b>603,685.28</b>	<b>(90,978.86)</b>	<b>-17.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	4,291,828.14	3,549,833.15	4,331,653.35	(39,825.21)	-0.9%
Buildings and Improvements of Buildings		6200	27,907,620.73	44,140,339.11	19,021,341.89	43,764,623.21	375,715.90	0.9%
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	0.00	73,230.99	22,257.05	202,039.43	(128,808.44)	-175.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>27,907,620.73</b>	<b>48,505,398.24</b>	<b>22,593,432.09</b>	<b>48,298,315.99</b>	<b>207,082.25</b>	<b>0.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,938,173.08</b>	<b>50,971,170.79</b>	<b>18,636,818.48</b>	<b>50,982,034.96</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	14,582,490.51
Total, Restricted Balance		<u>14,582,490.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67	0.00	0.0%
5) TOTAL, REVENUES			6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	59,188.75	16,339.65	104,166.43	(44,977.68)	-76.0%
6) Capital Outlay		6000-6999	7,000,000.00	6,980,811.25	837,991.51	6,935,833.57	44,977.68	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,695,000.00	2,695,000.00	0.00	2,695,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,735,000.00	9,735,000.00	854,331.16	9,735,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,620,349.33)	(3,620,349.33)	2,616,885.23	(3,620,349.33)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,620,349.33)	(3,620,349.33)	2,616,885.23	(3,620,349.33)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,196,507.06	20,196,507.06		20,196,507.06	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)			20,196,507.06	20,196,507.06		20,196,507.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,196,507.06	20,196,507.06		20,196,507.06		
2) Ending Balance, June 30 (E + F1e)			16,576,157.73	16,576,157.73		16,576,157.73		
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) Legally Restricted Balance		9740	16,576,157.73	16,576,157.73		16,576,157.73		
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 Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	1,514,338.66	1,514,338.66	0.00	1,514,338.66	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%
Interest								
		8660	159,851.00	159,851.00	38,114.00	159,851.00	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 Mitigation/Developer Fees								
		8681	4,440,461.01	4,440,461.01	3,433,102.39	4,440,461.01	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67	0.00	0.0%
<b>TOTAL, REVENUES</b>			6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	59,188.75	16,339.65	104,166.43	(44,977.68)	-76.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			40,000.00	59,188.75	16,339.65	104,166.43	(44,977.68)	-76.0%

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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	7,000,000.00	6,980,811.25	837,991.51	6,935,833.57	44,977.68	0.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,000,000.00</b>	<b>6,980,811.25</b>	<b>837,991.51</b>	<b>6,935,833.57</b>	<b>44,977.68</b>	<b>0.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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	2,695,000.00	2,695,000.00	0.00	2,695,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,695,000.00</b>	<b>2,695,000.00</b>	<b>0.00</b>	<b>2,695,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>9,735,000.00</b>	<b>9,735,000.00</b>	<b>854,331.16</b>	<b>9,735,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	16,576,157.73
Total, Restricted Balance		<u>16,576,157.73</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00	0.00	0.0%
5) TOTAL, REVENUES			1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,500.00	15,500.00	7,961.48	29,784.00	(14,284.00)	-92.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,770,334.00	2,770,334.00	1,385,167.00	2,756,050.00	14,284.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,785,834.00	2,785,834.00	1,393,128.48	2,785,834.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(962,236.00)	(962,236.00)	(378,278.80)	(962,236.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(962,236.00)	(962,236.00)	(378,278.80)	(962,236.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,020,745.62	2,020,745.62		2,020,745.62	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)			2,020,745.62	2,020,745.62		2,020,745.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,020,745.62	2,020,745.62		2,020,745.62		
2) Ending Balance, June 30 (E + F1e)			1,058,509.62	1,058,509.62		1,058,509.62		
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) Legally Restricted Balance		9740	1,058,509.62	1,058,509.62		1,058,509.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	1,813,798.00	1,813,798.00	1,012,838.68	1,813,798.00	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	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,800.00	9,800.00	2,011.00	9,800.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	15,500.00	7,961.48	29,784.00	(14,284.00)	-92.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			15,500.00	15,500.00	7,961.48	29,784.00	(14,284.00)	-92.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,770,334.00	2,770,334.00	1,385,167.00	2,756,050.00	14,284.00	0.5%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,770,334.00</b>	<b>2,770,334.00</b>	<b>1,385,167.00</b>	<b>2,756,050.00</b>	<b>14,284.00</b>	<b>0.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,785,834.00</b>	<b>2,785,834.00</b>	<b>1,393,128.48</b>	<b>2,785,834.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	1,058,509.62
Total, Restricted Balance		<u>1,058,509.62</u>

## DEBT SERVICE FUNDS

### Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,417,325.00	44,417,325.00	0.00	44,417,325.00	0.00	0.0%
5) TOTAL, REVENUES			44,747,325.00	44,747,325.00	0.00	44,747,325.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,556,901.00	48,556,901.00	0.00	48,556,901.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,556,901.00	48,556,901.00	0.00	48,556,901.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,809,576.00)	(3,809,576.00)	0.00	(3,809,576.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,809,576.00)	(3,809,576.00)	0.00	(3,809,576.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,948,534.35	31,948,534.35		31,948,534.35	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)			31,948,534.35	31,948,534.35		31,948,534.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,948,534.35	31,948,534.35		31,948,534.35		
2) Ending Balance, June 30 (E + F1e)			28,138,958.35	28,138,958.35		28,138,958.35		
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) Legally Restricted Balance		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	28,138,958.35	28,138,958.35		28,138,958.35		
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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	329,115.00	329,115.00	0.00	329,115.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	885.00	885.00	0.00	885.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	34,074,893.00	34,074,893.00	0.00	34,074,893.00	0.00	0.0%
Unsecured Roll		8612	1,439,814.00	1,439,814.00	0.00	1,439,814.00	0.00	0.0%
Prior Years' Taxes		8613	2,677,807.00	2,677,807.00	0.00	2,677,807.00	0.00	0.0%
Supplemental Taxes		8614	1,281,072.00	1,281,072.00	0.00	1,281,072.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	5,569.00	5,569.00	0.00	5,569.00	0.00	0.0%
Interest		8660	1,247,083.00	1,247,083.00	0.00	1,247,083.00	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%
Other Local Revenue								
All Other Local Revenue		8699	3,691,087.00	3,691,087.00	0.00	3,691,087.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			44,417,325.00	44,417,325.00	0.00	44,417,325.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			44,747,325.00	44,747,325.00	0.00	44,747,325.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	19,432,524.00	19,432,524.00	0.00	19,432,524.00	0.00	0.0%
Other Debt Service - Principal		7439	29,124,377.00	29,124,377.00	0.00	29,124,377.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			48,556,901.00	48,556,901.00	0.00	48,556,901.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			48,556,901.00	48,556,901.00	0.00	48,556,901.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

## PROPRIETARY FUNDS

### **Proprietary Funds Definition**

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00	0.00	0.0%
5) TOTAL, REVENUES			15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	347,422.44	354,237.44	206,022.09	354,237.44	0.00	0.0%
3) Employee Benefits		3000-3999	271,479.62	266,515.62	128,139.04	266,515.62	0.00	0.0%
4) Books and Supplies		4000-4999	54,060.19	52,209.19	0.00	52,209.19	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,453,613.75	14,453,613.75	5,132,856.27	14,453,613.75	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,126,576.00	15,126,576.00	5,467,017.40	15,126,576.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	579,560.33	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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			0.00	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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	579,560.33	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,935,257.21	12,935,257.21		12,935,257.21	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)			12,935,257.21	12,935,257.21		12,935,257.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,935,257.21	12,935,257.21		12,935,257.21		
2) Ending Net Position, June 30 (E + F1e)			12,935,257.21	12,935,257.21		12,935,257.21		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,935,257.21	12,935,257.21		12,935,257.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	18,414.00	45,000.00	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								
In-District Premiums/Contributions		8674	15,081,576.00	15,081,576.00	6,028,163.73	15,081,576.00	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								
All Other Local Revenue		8699	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,298.28	88,298.28	48,938.31	88,298.28	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,124.16	265,939.16	157,083.78	265,939.16	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>347,422.44</b>	<b>354,237.44</b>	<b>206,022.09</b>	<b>354,237.44</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	71,344.20	71,469.20	41,015.28	71,469.20	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,420.37	24,862.37	13,839.01	24,862.37	0.00	0.0%
Health and Welfare Benefits		3401-3402	141,358.44	136,971.44	54,257.90	136,971.44	0.00	0.0%
Unemployment Insurance		3501-3502	166.02	171.02	87.09	171.02	0.00	0.0%
Workers' Compensation		3601-3602	5,385.03	5,236.03	2,833.43	5,236.03	0.00	0.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	15,913.02	27,468.00	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	337.56	337.56	193.31	337.56	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>271,479.62</b>	<b>266,515.62</b>	<b>128,139.04</b>	<b>266,515.62</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	49,786.19	47,935.19	0.00	47,935.19	0.00	0.0%
Noncapitalized Equipment		4400	4,274.00	4,274.00	0.00	4,274.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>54,060.19</b>	<b>52,209.19</b>	<b>0.00</b>	<b>52,209.19</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	0.00	11,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,436,613.75	14,436,613.75	5,132,856.27	14,436,613.75	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,453,613.75</b>	<b>14,453,613.75</b>	<b>5,132,856.27</b>	<b>14,453,613.75</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,126,576.00	15,126,576.00	5,467,017.40	15,126,576.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			0.00	0.00	0.00	0.00		



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,219.84	38,208.06	38,219.84	38,219.84	11.78	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	38,219.84	38,208.06	38,219.84	38,219.84	11.78	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	75.40	75.40	75.40	75.40	0.00	0%
b. Special Education-Special Day Class	25.54	25.54	25.54	25.54	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.98	1.98	3.93	3.93	1.95	98%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	102.92	102.92	104.87	104.87	1.95	2%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	38,322.76	38,310.98	38,324.71	38,324.71	13.73	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%

2020-21 JUNE DEFERRALS STATE AID & SE	Object	2020-21 Beginning Balance	July 2020 Actual	August 2020 Actual	September 2020 Actual	October 2020 Actual	November 2020 Actual	December 2020 Actual	January Actual
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>\$ 45,898,425.55</b>	<b>\$ 45,898,426</b>	<b>\$ 80,529,347</b>	<b>\$ 87,234,316</b>	<b>\$ 123,533,479.39</b>	<b>\$ 113,566,718.06</b>	<b>\$ 92,208,553.03</b>	<b>\$ 151,502,976.29</b>
<b>B. RECEIPTS</b>									
LCF Revenue Sources									
Principal Apportionment	8010-8019		\$ 12,187,658	\$ 12,187,658	\$ 40,599,014	\$ 21,937,784	\$ 21,937,784	\$ 40,599,014	\$ 21,937,784.00
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,087,459	\$ 9,137,091.73
Miscellaneous Funds	8080-8099		\$ -	\$ 1,007	\$ (2,379,569)	\$ (989,030)	\$ (1,459,972)	\$ 544	\$ 957,634.47
Federal Revenues	8100-8299		\$ 1,554,677	\$ 8,899	\$ 143,511	\$ (5,259,205)	\$ 330,827	\$ 13,171,684	\$ 1,807,340.64
Other State Revenues	8300-8599		\$ 3,717,932	\$ 2,277,475	\$ 3,780,006	\$ 1,767,045	\$ 4,156,179	\$ 5,300,872	\$ 8,123,967.22
Other Local Revenues	8600-8799		\$ 1,722,065	\$ (251,920)	\$ 284,869	\$ (403,668)	\$ 172,300	\$ 366,907	\$ 508,466.08
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER (3210)</i>	8100-8599		\$ -	\$ 3,942,628	\$ -	\$ -	\$ -	\$ -	\$ 22,006.00
<i>ESSER II (3212)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737,743	\$ -
<i>LLM - CR (3220)</i>	8100-8599		\$ -	\$ -	\$ 34,085,392	\$ -	\$ -	\$ -	\$ -
<i>LLM - GF (7420)</i>	8100-8599		\$ -	\$ -	\$ 3,497,424	\$ -	\$ -	\$ -	\$ -
Undefined Objects									
<b>TOTAL RECEIPTS</b>			<b>\$ 19,182,332</b>	<b>\$ 18,165,747</b>	<b>\$ 80,010,647</b>	<b>\$ 17,052,926</b>	<b>\$ 25,137,118</b>	<b>\$ 111,264,223</b>	<b>\$ 42,494,290.14</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999		\$ 1,543,540	\$ 3,291,640	\$ 19,498,351	\$ 20,265,797	\$ 20,311,058	\$ 18,540,232	\$ 20,172,253.53
Classified Salaries	2000-2999		\$ 2,608,717	\$ 3,513,065	\$ 5,030,117	\$ 5,050,576	\$ 4,746,944	\$ 4,638,651	\$ 5,016,534.35
Employee Benefits	3000-3999		\$ 2,448,710	\$ 3,516,598	\$ 14,466,750	\$ 14,532,847	\$ 14,237,124	\$ 13,917,877	\$ 14,218,518.34
Books and Supplies	4000-4999		\$ 158,266	\$ 376,057	\$ 3,803,342	\$ 2,257,814	\$ 325,085	\$ 1,366,217	\$ 532,492.82
Services	5000-5999		\$ 606,731	\$ 1,581,195	\$ 2,611,565	\$ 4,168,403	\$ 2,786,475	\$ 6,511,370	\$ 6,541,682.41
Capital Outlay	6000-6599		\$ 17,295	\$ 5,300	\$ 20,877	\$ 150,228	\$ 82,679	\$ 154,356	\$ 212,364.81
Other Outgo	7000-7499		\$ 57,746	\$ 57,649	\$ 88,579	\$ 22,894	\$ 65,534	\$ 107,964	\$ 10,199.14
Interfund Transfers Out	7600-7629			\$ 39,818					
All Other Financing Uses	7630-7699								
<i>ESSER (3210)</i>	1000-7999		\$ 1,566	\$ 78,901	\$ (85,017)	\$ -	\$ 13,269.00	\$ 695	\$ (13,963.64)
<i>ESSER II (3212)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - CR (3220)</i>	1000-7999		\$ 90,059	\$ 53,546	\$ 5,140,073	\$ 683,028	\$ 3,669,242.05	\$ 6,415,119	\$ 3,674,751.16
<i>LLM - GF (7420)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32.85
<b>TOTAL DISBURSEMENTS</b>		<b>\$ -</b>	<b>\$ 7,532,629</b>	<b>\$ 12,513,770</b>	<b>\$ 50,574,637</b>	<b>\$ 47,131,588.60</b>	<b>\$ 46,237,410.47</b>	<b>\$ 51,652,479.25</b>	<b>\$ 50,364,865.77</b>
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows			\$ -						
Cash Not In Treasury	9111-9199	\$ 2,639,610.69	\$ 1,626,621	\$ 635,652	\$ (120)	\$ (55,339)	\$ (65,202)	\$ (212,226)	\$ (9,072.13)
Accounts Receivable	9200-9299	\$ 88,887,464.08	\$ 56,809,365	\$ 1,340,652	\$ 6,962,910	\$ 20,215,232	\$ 24,644	\$ (52,646)	\$ 808,175.03
Due From Other Funds	9310	\$ 2,814,636.76	\$ 2,813,140	\$ 1,497	\$ 1,192	\$ 198	\$ -	\$ 236	\$ -
Stores	9320	\$ 104,536.53		\$ 55	\$ 135	\$ 184	\$ -	\$ 54	\$ -
Prepaid Expenditures	9330			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		<b>\$ 94,446,248.06</b>	<b>\$ 61,249,126</b>	<b>\$ 1,977,856</b>	<b>\$ 6,964,116</b>	<b>\$ 20,160,276</b>	<b>\$ (40,558)</b>	<b>\$ (264,582)</b>	<b>\$ 799,102.90</b>
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	\$ (40,063,483.93)	\$ (31,035,329)	\$ (924,863)	\$ (99,771)	\$ (48,176)	\$ (217,117)	\$ (52,599)	\$ (287,172.28)
Due To Other Funds	9610	\$ (1,635,178.11)	\$ (1,635,178)		\$ (1,192)	\$ (198)	\$ (198)	\$ (140)	\$ -
Current Loans	9640				\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ (5,597,400.76)	\$ (5,597,401)		\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		<b>\$ (47,296,062.80)</b>	<b>\$ (38,267,908)</b>	<b>\$ (924,863)</b>	<b>\$ (100,963)</b>	<b>\$ (48,374)</b>	<b>\$ (217,314)</b>	<b>\$ (52,739)</b>	<b>\$ (287,172.28)</b>
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>\$ 47,150,185.26</b>	<b>\$ 22,981,219</b>	<b>\$ 1,052,993</b>	<b>\$ 6,863,154</b>	<b>\$ 20,111,902</b>	<b>\$ (257,872)</b>	<b>\$ (317,321)</b>	<b>\$ 511,930.62</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>\$ 47,150,185.26</b>	<b>\$ 34,630,921</b>	<b>\$ 6,704,970</b>	<b>\$ 36,299,163</b>	<b>\$ (9,966,761)</b>	<b>\$ (21,358,165)</b>	<b>\$ 59,294,423</b>	<b>\$ (7,358,645.01)</b>
<b>F. ENDING CASH (A + E)</b>		<b>\$ 93,048,610.81</b>	<b>\$ 80,529,347</b>	<b>\$ 87,234,316</b>	<b>\$ 123,533,479</b>	<b>\$ 113,566,718</b>	<b>\$ 92,208,553</b>	<b>\$ 151,502,976</b>	<b>\$ 144,144,331.28</b>
G. Ending Cash, Plus Cash Accruals and		\$ 93,048,610.81							
<b>DEFERRALS</b>			<b>\$ -</b>	<b>\$ -</b>					

2020-21 JUNE DEFERRALS STATE AID & SE	Object	February Projected	March 2021 Projected	April 2021 Projected	May 2021 Projected	June 2021 Projected	Accrual Projected	Adjustments	Total Projected	Budget
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>\$ 144,144,331.28</b>	<b>\$ 115,763,330</b>	<b>\$ 94,668,871</b>	<b>\$ 84,675,096</b>	<b>\$ 50,258,839</b>			<b>\$ -</b>	<b>\$ -</b>
<b>B. RECEIPTS</b>										
LCF Revenue Sources										
Principal Apportionment	8010-8019	\$ 10,180,532.00	\$ 25,253,253	\$ 19,679,789	\$ 19,679,789	\$ 16,711,910	\$ 48,363,396	\$ -	\$ 311,255,365	\$ 311,255,365
Property Taxes	8020-8079	\$ 6,401,094.10	\$ -	\$ 12,417,918	\$ -	\$ 33,846,597	\$ -	\$ -	\$ 112,890,160	\$ 112,890,160
Miscellaneous Funds	8080-8099	\$ -	\$ (920,058)	\$ -	\$ (1,371,599)	\$ (731,845)	\$ (5,046,005)	\$ -	\$ (11,938,891)	\$ (11,938,891)
Federal Revenues	8100-8299	\$ 615,597.58	\$ 4,781,677	\$ 409,053	\$ 183,077	\$ 14,789,878	\$ 28,115,232	\$ -	\$ 60,652,249	\$ 60,652,249
Other State Revenues	8300-8599	\$ 1,160,099.00	\$ 3,175,939	\$ 2,251,522	\$ 2,732,809	\$ 1,971,614	\$ 9,623,529	\$ 20,124,028	\$ 70,163,017	\$ 70,163,017
Other Local Revenues	8600-8799	\$ 532,620.95	\$ 752,504	\$ 902,979	\$ 1,098,459	\$ 1,184,601	\$ 2,219,088	\$ -	\$ 9,089,272	\$ 9,089,272
Interfund Transfers In	8910-8929	\$ -	\$ 928,700	\$ -	\$ -	\$ 159,206	\$ 1,565,523	\$ -	\$ 2,653,429	\$ 2,653,429
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ESSER (3210)</b>	8100-8599	\$ -	\$ -	\$ 8,854,407	\$ -	\$ 2,951,469	\$ 1	\$ -	\$ 15,770,510	\$ 15,770,510
<b>ESSER II (3212)</b>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GEER (3215)</b>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (737,743)	\$ -	\$ -	\$ -
<b>LLM - CR (3220)</b>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,085,392	\$ 34,085,392
<b>LLM - GF (7420)</b>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,497,424	\$ 3,497,424
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		<b>\$ 18,889,943.63</b>	<b>\$ 33,972,016</b>	<b>\$ 44,515,668</b>	<b>\$ 22,322,537</b>	<b>\$ 70,883,430</b>	<b>\$ 84,103,021</b>	<b>\$ 20,124,028</b>	<b>\$ 608,117,926</b>	<b>\$ 608,117,926</b>
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	\$ 20,147,026.26	\$ 20,785,983	\$ 19,957,608	\$ 19,885,984	\$ 20,753,475	\$ 4,229,570	\$ -	\$ 209,382,518	\$ 209,382,518
Classified Salaries	2000-2999	\$ 4,902,404.78	\$ 5,085,328	\$ 5,089,514	\$ 5,377,562	\$ 5,256,265	\$ 1,262,017	\$ -	\$ 57,577,696	\$ 57,577,696
Employee Benefits	3000-3999	\$ 14,724,333.07	\$ 15,472,209	\$ 15,476,869	\$ 14,528,376	\$ 14,895,828	\$ 3,093,862	\$ 20,124,028	\$ 175,653,930	\$ 175,653,930
Books and Supplies	4000-4999	\$ 611,528.91	\$ 1,435,635	\$ 1,562,116	\$ 2,520,054	\$ 5,043,450	\$ 12,263,681	\$ -	\$ 32,255,740	\$ 32,255,740
Services	5000-5999	\$ 3,863,343.08	\$ 6,280,751	\$ 6,898,402	\$ 6,873,241	\$ 7,921,461	\$ 16,992,093	\$ -	\$ 73,636,713	\$ 73,636,713
Capital Outlay	6000-6599	\$ 217,167.38	\$ 143,180	\$ 94,429	\$ 85,282	\$ 149,015	\$ 1,118,000	\$ -	\$ 2,450,175	\$ 2,450,175
Other Outgo	7000-7499	\$ 58,241.79	\$ (5,658)	\$ (2,720)	\$ (7,657)	\$ (25,934)	\$ (651,263)	\$ -	\$ (224,424)	\$ (224,424)
Interfund Transfers Out	7600-7629	\$ -	\$ 209,231	\$ 33,872	\$ 75,351	\$ 1,180,654	\$ -	\$ -	\$ 1,538,926	\$ 1,538,926
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ESSER (3210)</b>	1000-7999	\$ -	\$ 2,661,645	\$ 2,661,645	\$ 2,654,663	\$ 2,654,663	\$ -	\$ -	\$ 10,628,067	\$ 10,628,067
<b>ESSER II (3212)</b>	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GEER (3215)</b>	1000-7999	\$ 1,577.94	\$ (394)	\$ (394)	\$ (394)	\$ (394)	\$ -	\$ -	\$ -	\$ -
<b>LLM - CR (3220)</b>	1000-7999	\$ 2,229,604.75	\$ 2,055,610	\$ 2,055,610	\$ 3,892,985	\$ 3,892,985	\$ -	\$ -	\$ 33,852,613	\$ 33,852,613
<b>LLM - GF (7420)</b>	1000-7999	\$ 13,599.17	\$ 870,940	\$ 870,940	\$ 870,956	\$ 870,956	\$ -	\$ -	\$ 3,497,424	\$ 3,497,424
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 46,768,827.13</b>	<b>\$ 54,994,460</b>	<b>\$ 54,697,891</b>	<b>\$ 56,756,403</b>	<b>\$ 62,592,425</b>	<b>\$ 38,307,962</b>	<b>\$ 20,124,028</b>	<b>\$ 600,249,377</b>	<b>\$ 600,249,377</b>
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury	9111-9199	\$ (3,307.44)	\$ 17,873	\$ 18,139	\$ 33,911	\$ 26,473	\$ 626,209	\$ -	\$ 2,639,611	\$ -
Accounts Receivable	9200-9299	\$ (20,226.15)	\$ 561,286	\$ 722,921	\$ 479,645	\$ 1,035,506	\$ 0	\$ -	\$ 88,887,464	\$ -
Due From Other Funds	9310	\$ -	\$ (1,626)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,814,637	\$ -
Stores	9320	\$ -	\$ 8,509	\$ 22,570	\$ 15,138	\$ -	\$ 57,892	\$ -	\$ 104,537	\$ -
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		<b>\$ (23,533.59)</b>	<b>\$ 586,042</b>	<b>\$ 763,629</b>	<b>\$ 528,694</b>	<b>\$ 1,061,979</b>	<b>\$ 684,100</b>	<b>\$ -</b>	<b>\$ 94,446,248</b>	<b>\$ -</b>
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599	\$ (478,583.92)	\$ (659,785)	\$ (575,181)	\$ (511,084)	\$ (2,832,905)	\$ (2,340,918)	\$ -	\$ (40,063,484)	\$ -
Due To Other Funds	9610	\$ -	\$ 1,728	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (1,635,178)	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ (5,597,401)	\$ -
<b>SUBTOTAL LIABILITIES</b>		<b>\$ (478,583.92)</b>	<b>\$ (658,058)</b>	<b>\$ (575,181)</b>	<b>\$ (511,084)</b>	<b>\$ (2,832,905)</b>	<b>\$ (2,340,918)</b>	<b>\$ -</b>	<b>\$ (47,296,063)</b>	<b>\$ -</b>
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>\$ (502,117.51)</b>	<b>\$ (72,016)</b>	<b>\$ 188,448</b>	<b>\$ 17,610</b>	<b>\$ (1,770,926)</b>	<b>\$ (1,656,817)</b>	<b>\$ -</b>	<b>\$ 47,150,185</b>	<b>\$ -</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>\$ (28,381,001.01)</b>	<b>\$ (21,094,460)</b>	<b>\$ (9,993,775)</b>	<b>\$ (34,416,257)</b>	<b>\$ 6,520,079</b>	<b>\$ 44,138,242</b>	<b>\$ -</b>	<b>\$ 55,018,735</b>	<b>\$ 7,868,549</b>
<b>F. ENDING CASH (A + E)</b>		<b>\$ 115,763,330.27</b>	<b>\$ 94,668,871</b>	<b>\$ 84,675,096</b>	<b>\$ 50,258,839</b>	<b>\$ 56,778,919</b>				
G. Ending Cash, Plus Cash Accruals and									\$ 100,917,160	
<b>DEFERRALS</b>		<b>\$ 10,581,723</b>	<b>\$ 26,950,773</b>	<b>\$ 26,950,773</b>	<b>\$ 26,950,773</b>	<b>\$ 53,362,911</b>				

2021-22 JUNE DEFERRALS STATE AID & SE	Object	Beginning Balance	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
A. BEGINNING CASH	9110		\$ 56,778,919	\$ 68,192,685	\$ 55,467,355	\$ 55,400,363	\$ 52,668,184	\$ 51,357,236	\$ 51,997,409	\$ 103,948,335
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 14,383,629	\$ 14,383,629	\$ 35,567,231	\$ 25,890,532	\$ 25,890,532	\$ 35,567,231	\$ 25,890,532	\$ 25,890,532
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,317	\$ 64,356,055	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,334,301)	\$ (1,373,119)	\$ -	\$ (2,196,990)	\$ -
Federal Revenues	8100-8299		\$ 4,278	\$ 111,677	\$ 10,460	\$ 161,705	\$ 3,133,056	\$ 5,226,378	\$ 1,888,804	\$ 409,943
Other State Revenues	8300-8599		\$ 2,660,298	\$ 1,779,184	\$ 2,826,301	\$ 2,893,965	\$ 4,976,178	\$ 2,409,529	\$ 9,590,807	\$ 2,415,722
Other Local Revenues	8600-8799		\$ 2,314,179	\$ 315,644	\$ 1,174,252	\$ 607,603	\$ 129,602	\$ 848,716	\$ 1,361,044	\$ 286,861
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER Expenses (3210)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER II (3212)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 690,132	\$ -	\$ -
LLM - CR (3220)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects										
<b>TOTAL RECEIPTS</b>			<b>\$ 19,362,384</b>	<b>\$ 16,590,134</b>	<b>\$ 39,578,244</b>	<b>\$ 27,219,503</b>	<b>\$ 32,756,251</b>	<b>\$ 46,153,303</b>	<b>\$ 100,890,253</b>	<b>\$ 29,003,059</b>
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		\$ 1,861,823	\$ 4,303,207	\$ 19,470,300	\$ 20,240,354	\$ 21,855,060	\$ 20,477,128	\$ 20,373,654	\$ 20,815,969
Classified Salaries	2000-2999		\$ 2,562,174	\$ 3,835,509	\$ 4,929,202	\$ 5,116,839	\$ 5,284,379	\$ 5,193,617	\$ 5,104,983	\$ 4,981,922
Employee Benefits	3000-3999		\$ 2,640,552	\$ 4,001,138	\$ 15,262,614	\$ 15,265,463	\$ 15,482,483	\$ 15,868,569	\$ 15,412,777	\$ 16,220,000
Books and Supplies	4000-4999		\$ 297,927	\$ 3,242,801	\$ 1,867,073	\$ 1,441,485	\$ 1,481,861	\$ 1,088,540	\$ 1,231,205	\$ 1,204,283
Services	5000-5999		\$ 850,361	\$ 3,196,247	\$ 4,895,097	\$ 8,784,247	\$ 6,614,753	\$ 8,008,830	\$ 6,080,462	\$ 7,701,591
Capital Outlay	6000-6599		\$ 31,840	\$ 600,864	\$ 324,479	\$ 397,486	\$ 217,026	\$ 96,024	\$ 122,154	\$ 97,700
Other Outgo	7000-7499		\$ 1,410	\$ (39,348)	\$ (2,473)	\$ 12,201	\$ (11)	\$ 910	\$ (21,303)	\$ (44,510)
Interfund Transfers Out	7600-7629		\$ 22,974	\$ 21,638	\$ 3,070	\$ 27,533	\$ 1,086	\$ 62,029	\$ 101,482	\$ 59,134
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER Expenses (3210)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER II (3212)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	1000-7999		\$ 190,383	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306
LLM - CR (3220)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>			<b>\$ 8,459,445</b>	<b>\$ 19,404,365</b>	<b>\$ 46,991,668</b>	<b>\$ 51,527,914</b>	<b>\$ 51,178,941</b>	<b>\$ 51,037,954</b>	<b>\$ 48,647,719</b>	<b>\$ 51,278,395</b>
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	\$ 626,208.63	\$ 78,647	\$ 16,445	\$ 24,002	\$ 18,074	\$ 25,540	\$ 25,279	\$ 21,574	\$ 35,027
Accounts Receivable	9200-9299	\$ 84,103,020.60	\$ 24,012,833	\$ 1,762,397	\$ 7,693,296	\$ 21,558,013	\$ 17,088,043	\$ 5,531,688	\$ (296,596)	\$ -
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ 57,891.79	\$ 22,366	\$ 853	\$ 3,531	\$ (1,402)	\$ 1,079	\$ 319	\$ 145	\$ 5,290
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		<b>\$ 84,787,121.02</b>	<b>\$ 24,113,847</b>	<b>\$ 1,779,695</b>	<b>\$ 7,720,828</b>	<b>\$ 21,574,685</b>	<b>\$ 17,114,662</b>	<b>\$ 5,557,286</b>	<b>\$ (274,877)</b>	<b>\$ 40,317</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	\$ (40,648,879.47)	\$ (23,603,019)	\$ (11,690,795)	\$ (374,396)	\$ 1,547	\$ (2,919)	\$ (32,462)	\$ (16,730)	\$ (1,501,692)
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		<b>\$ (40,648,879.47)</b>	<b>\$ (23,603,019)</b>	<b>\$ (11,690,795)</b>	<b>\$ (374,396)</b>	<b>\$ 1,547</b>	<b>\$ (2,919)</b>	<b>\$ (32,462)</b>	<b>\$ (16,730)</b>	<b>\$ (1,501,692)</b>
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>\$ 44,138,241.55</b>	<b>\$ 510,827</b>	<b>\$ (9,911,099)</b>	<b>\$ 7,346,432</b>	<b>\$ 21,576,232</b>	<b>\$ 17,111,743</b>	<b>\$ 5,524,824</b>	<b>\$ (291,607)</b>	<b>\$ (1,461,375)</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>			<b>\$ 11,413,766</b>	<b>\$ (12,725,331)</b>	<b>\$ (66,992)</b>	<b>\$ (2,732,179)</b>	<b>\$ (1,310,948)</b>	<b>\$ 640,173</b>	<b>\$ 51,950,927</b>	<b>\$ (23,736,711)</b>
<b>F. ENDING CASH (A + E)</b>			<b>\$ 68,192,685</b>	<b>\$ 55,467,355</b>	<b>\$ 55,400,363</b>	<b>\$ 52,668,184</b>	<b>\$ 51,357,236</b>	<b>\$ 51,997,409</b>	<b>\$ 103,948,335</b>	<b>\$ 80,211,624</b>
G. Ending Cash, Plus Cash Accruals and		\$ 100,917,160.25								
<b>DEFERRALS</b>			<b>\$ 26,950,773</b>	<b>\$ 26,950,773</b>	<b>\$ 26,950,773</b>	<b>\$ 10,581,723</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

2021-22 JUNE DEFERRALS STATE AID & SE	Object	March 2022	April 2022	May 2022	June 2022	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ 80,211,624	\$ 76,485,189	\$ 65,496,617	\$ 65,855,639				
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 35,523,499	\$ 25,890,532	\$ 25,890,532	\$ 9,720,431	\$ 25,890,532	\$ -	\$ 326,379,376	\$ 326,379,376
Property Taxes	8020-8079	\$ -	\$ 12,419,590	\$ 25,968,233	\$ 7,903,375	\$ 846,790	\$ -	\$ 112,905,360	\$ 112,905,360
Miscellaneous Funds	8080-8099	\$ (787,658)	\$ -	\$ (1,373,119)	\$ (2,103,851)	\$ (1,785,054)	\$ -	\$ (11,954,091)	\$ (11,954,091)
Federal Revenues	8100-8299	\$ 4,938,203	\$ 723,040	\$ 212,152	\$ 14,912,040	\$ 16,994,046	\$ -	\$ 48,725,781	\$ 48,725,781
Other State Revenues	8300-8599	\$ 4,852,246	\$ 2,561,013	\$ 2,758,036	\$ 3,889,984	\$ 6,031,112	\$ 17,480,098	\$ 67,124,473	\$ 67,124,473
Other Local Revenues	8600-8799	\$ 699,965	\$ 825,876	\$ 865,231	\$ 1,032,977	\$ 714,443	\$ -	\$ 11,176,393	\$ 11,176,393
Interfund Transfers In	8910-8929	\$ 928,700	\$ -	\$ -	\$ 1,724,729	\$ (0)	\$ -	\$ 2,653,429	\$ 2,653,429
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER Expenses (3210)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER II (3212)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	8100-8599	\$ 713,938	\$ -	\$ -	\$ 713,938	\$ 737,743	\$ -	\$ 2,855,750	\$ 2,855,750
LLM - CR (3220)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects						\$ -		\$ -	
<b>TOTAL RECEIPTS</b>		<b>\$ 46,868,893</b>	<b>\$ 42,420,051</b>	<b>\$ 54,321,065</b>	<b>\$ 37,793,623</b>	<b>\$ 49,429,612</b>	<b>\$ 17,480,098</b>	<b>\$ 559,866,471</b>	<b>\$ 559,866,471</b>
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	\$ 21,408,305	\$ 20,555,129	\$ 20,481,361	\$ 21,374,824	\$ 2,434,212		\$ 215,651,326	\$ 215,651,326
Classified Salaries	2000-2999	\$ 5,186,590	\$ 5,190,860	\$ 5,484,644	\$ 5,360,931	\$ 492,571		\$ 58,724,221	\$ 58,724,221
Employee Benefits	3000-3999	\$ 16,526,380	\$ 16,531,356	\$ 15,518,240	\$ 15,910,728	\$ 1,486,344	\$ 17,480,098	\$ 183,606,742	\$ 183,606,742
Books and Supplies	4000-4999	\$ 1,136,116	\$ 1,257,557	\$ 2,177,319	\$ 4,600,152	\$ 9,943,964		\$ 30,970,283	\$ 30,970,283
Services	5000-5999	\$ 7,437,767	\$ 8,169,200	\$ 8,139,404	\$ 9,380,723	\$ 7,943,111		\$ 87,201,795	\$ 87,201,795
Capital Outlay	6000-6599	\$ 151,635	\$ 100,006	\$ 90,318	\$ 157,815	\$ 207,514		\$ 2,594,860	\$ 2,594,860
Other Outgo	7000-7499	\$ (2,047)	\$ (984)	\$ (2,770)	\$ (9,383)	\$ 27,110		\$ (81,199)	\$ (81,199)
Interfund Transfers Out	7600-7629	\$ 132,550	\$ 21,458	\$ 47,736	\$ 408,455	\$ 65,780		\$ 974,926	\$ 974,926
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSEER Expenses (3210)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSEER II (3212)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
GEER (3215)	1000-7999	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ -		\$ 2,855,750	\$ 2,855,750
LLM - CR (3220)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - GF (7420)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 52,219,603</b>	<b>\$ 52,066,888</b>	<b>\$ 52,178,556</b>	<b>\$ 57,426,550</b>	<b>\$ 22,600,606</b>	<b>\$ 17,480,098</b>	<b>\$ 582,498,703</b>	<b>\$ 582,498,703</b>
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	\$ 17,818	\$ 18,735	\$ 72,778	\$ 47,290	\$ 225,000		\$ 626,209	
Accounts Receivable	9200-9299	\$ 3,110,993	\$ 128,718	\$ -	\$ 906,023	\$ 2,607,612		\$ 84,103,021	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores	9320	\$ 4,734	\$ 12,556	\$ 8,421	\$ -	\$ (0)		\$ 57,892	
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>SUBTOTAL ASSETS</b>		<b>\$ 3,133,545</b>	<b>\$ 160,009</b>	<b>\$ 81,199</b>	<b>\$ 953,313</b>	<b>\$ 2,832,612</b>	<b>\$ -</b>	<b>\$ 84,787,121</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	\$ (1,509,270)	\$ (1,501,743)	\$ (1,864,688)	\$ 1,447,287	\$ (0)		\$ (40,648,879)	
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>SUBTOTAL LIABILITIES</b>		<b>\$ (1,509,270)</b>	<b>\$ (1,501,743)</b>	<b>\$ (1,864,688)</b>	<b>\$ 1,447,287</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (40,648,879)</b>	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>\$ 1,624,275</b>	<b>\$ (1,341,734)</b>	<b>\$ (1,783,488)</b>	<b>\$ 2,400,600</b>	<b>\$ 2,832,612</b>	<b>\$ -</b>	<b>\$ 44,138,242</b>	
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>\$ (3,726,435)</b>	<b>\$ (10,988,571)</b>	<b>\$ 359,021</b>	<b>\$ (17,232,328)</b>	<b>\$ 29,661,618</b>	<b>\$ -</b>	<b>\$ 21,506,010</b>	<b>\$ (22,632,232)</b>
<b>F. ENDING CASH (A + E)</b>		<b>\$ 76,485,189</b>	<b>\$ 65,496,617</b>	<b>\$ 65,855,639</b>	<b>\$ 48,623,311</b>				
G. Ending Cash, Plus Cash Accruals and								\$ 78,284,929	
<b>DEFERRALS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,306,255</b>				

2022-23 NO DEFERRALS	Object	Beginning Balance	July 2022	August 2022	September 2022	Ocotober 2022	November 2022	December 2022	January 2023	February 2023
<b>A. BEGINNING CASH</b>	9110		\$ 48,623,311	\$ 76,648,145	\$ 68,808,773	\$ 71,867,436	\$ 49,613,378	\$ 31,029,092	\$ 26,881,303	\$ 79,114,239
<b>B. RECEIPTS</b>										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 14,419,968	\$ 14,419,968	\$ 35,462,787	\$ 25,955,943	\$ 25,955,943	\$ 35,462,787	\$ 25,955,943	\$ 25,955,943
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,317	\$ 64,356,055	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,370,362)	\$ (1,394,331)	\$ -	\$ (2,230,929)	\$ -
Federal Revenues	8100-8299		\$ 4,278	\$ 99,677	\$ 10,460	\$ 119,705	\$ 1,794,893	\$ 3,592,196	\$ 1,473,811	\$ 233,017
Other State Revenues	8300-8599		\$ 2,127,165	\$ 1,601,473	\$ 2,826,301	\$ 2,911,991	\$ 4,976,178	\$ 2,409,529	\$ 9,811,979	\$ 2,415,722
Other Local Revenues	8600-8799		\$ 2,559,137	\$ 315,644	\$ 659,263	\$ 607,603	\$ 129,602	\$ 587,826	\$ 1,306,742	\$ 302,963
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER (3210)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER II (3212)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - CR (3220)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - GF (7420)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>			\$ 19,110,548	\$ 16,436,762	\$ 38,958,811	\$ 27,224,879	\$ 31,462,285	\$ 43,463,656	\$ 100,673,602	\$ 28,907,645
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		\$ 1,887,675	\$ 4,362,959	\$ 19,740,653	\$ 20,521,398	\$ 22,158,525	\$ 20,761,461	\$ 20,656,550	\$ 21,105,006
Classified Salaries	2000-2999		\$ 2,616,897	\$ 3,917,428	\$ 5,034,479	\$ 5,226,123	\$ 5,397,242	\$ 5,304,542	\$ 5,214,014	\$ 5,088,326
Employee Benefits	3000-3999		\$ 2,871,857	\$ 4,351,628	\$ 16,599,581	\$ 16,602,680	\$ 16,838,710	\$ 17,258,617	\$ 16,762,899	\$ 17,640,832
Books and Supplies	4000-4999		\$ 249,281	\$ 1,779,137	\$ 1,076,832	\$ 859,570	\$ 880,182	\$ 679,393	\$ 752,223	\$ 738,479
Services	5000-5999		\$ 740,498	\$ 2,783,304	\$ 4,262,668	\$ 7,649,354	\$ 5,760,150	\$ 6,974,118	\$ 5,294,887	\$ 6,706,573
Capital Outlay	6000-6599		\$ 31,840	\$ 600,864	\$ 324,479	\$ 397,486	\$ 217,026	\$ 96,024	\$ 122,154	\$ 97,700
Other Outgo	7000-7499		\$ 5,446	\$ (151,950)	\$ (9,550)	\$ 47,116	\$ (43)	\$ 3,515	\$ (82,267)	\$ (171,886)
Interfund Transfers Out	7600-7629		\$ 22,974	\$ 21,638	\$ 3,070	\$ 27,533	\$ 1,086	\$ 62,029	\$ 101,482	\$ 59,134
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER Expenses (3210)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER II (3212)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - CR (3220)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - GF (7420)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>			\$ 8,426,468	\$ 17,665,008	\$ 47,032,211	\$ 51,331,261	\$ 51,252,878	\$ 51,139,697	\$ 48,821,942	\$ 51,264,164
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	\$ 225,000.00	\$ 44,106	\$ 9,223	\$ 13,460	\$ 10,136	\$ 14,323	\$ 14,177	\$ 12,099	\$ 19,643
Accounts Receivable	9200-9299	\$ 52,037,223.96	\$ 30,419,828	\$ (120,316)	\$ 11,326,766	\$ 1,841,327	\$ 1,193,607	\$ 3,532,125	\$ 378,480	\$ -
Due From Other Funds	9310		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320		\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		\$ 52,262,223.96	\$ 30,463,934	\$ (111,094)	\$ 11,340,226	\$ 1,851,463	\$ 1,207,930	\$ 3,546,302	\$ 390,579	\$ 19,643
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	\$ (22,600,606.11)	\$ (13,123,180)	\$ (6,500,033)	\$ (208,163)	\$ 860	\$ (1,623)	\$ (18,049)	\$ (9,302)	\$ (834,934)
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		\$ (22,600,606.11)	\$ (13,123,180)	\$ (6,500,033)	\$ (208,163)	\$ 860	\$ (1,623)	\$ (18,049)	\$ (9,302)	\$ (834,934)
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ 29,661,617.85	\$ 17,340,755	\$ (6,611,126)	\$ 11,132,064	\$ 1,852,324	\$ 1,206,307	\$ 3,528,253	\$ 381,277	\$ (815,291)
<b>E. NET INCREASE/DECREASE B - C + D</b>			\$ 28,024,835	\$ (7,839,373)	\$ 3,058,664	\$ (22,254,058)	\$ (18,584,286)	\$ (4,147,789)	\$ 52,232,937	\$ (23,171,810)
<b>F. ENDING CASH (A + E)</b>			\$ 76,648,145	\$ 68,808,773	\$ 71,867,436	\$ 49,613,378	\$ 31,029,092	\$ 26,881,303	\$ 79,114,239	\$ 55,942,429
G. Ending Cash, Plus Cash Accruals and		\$ 78,284,928.61								
<b>DEFERRALS</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



2022-23 NO DEFERRALS	Object	March 2023	April 2023	May 2023	June 2023	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ 55,942,429	\$ 46,819,348	\$ 36,012,858	\$ 37,656,654				
<b>B. RECEIPTS</b>									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 35,419,823	\$ 25,955,943	\$ 25,955,943	\$ -	\$ 35,505,752	\$ -	\$ 326,426,741	\$ 326,426,741
Property Taxes	8020-8079	\$ -	\$ 12,419,590	\$ 25,968,233	\$ 7,903,375	\$ 846,790	\$ -	\$ 112,905,360	\$ 112,905,360
Miscellaneous Funds	8080-8099	\$ (817,355)	\$ -	\$ (1,394,331)	\$ (2,146,275)	\$ (1,812,630)	\$ -	\$ (12,166,211)	\$ (12,166,211)
Federal Revenues	8100-8299	\$ 3,456,626	\$ 481,258	\$ 182,152	\$ 13,692,136	\$ 14,177,825	\$ -	\$ 39,318,034	\$ 39,318,034
Other State Revenues	8300-8599	\$ 4,712,982	\$ 2,454,139	\$ 2,758,036	\$ 6,305,706	\$ 3,362,145	\$ 17,480,098	\$ 66,153,445	\$ 66,153,445
Other Local Revenues	8600-8799	\$ 439,075	\$ 825,876	\$ 865,231	\$ 1,032,977	\$ 500,894	\$ -	\$ 10,132,833	\$ 10,132,833
Interfund Transfers In	8910-8929	\$ 928,700	\$ -	\$ -	\$ 1,724,729	\$ (0)	\$ -	\$ 2,653,429	\$ 2,653,429
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER (3210)</i>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER II (3212)</i>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - CR (3220)</i>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - GF (7420)</i>	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		<b>\$ 44,139,852</b>	<b>\$ 42,136,805</b>	<b>\$ 54,335,263</b>	<b>\$ 28,512,649</b>	<b>\$ 52,580,776</b>	<b>\$ 17,480,098</b>	<b>\$ 545,423,631</b>	<b>\$ 545,423,631</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	\$ 21,705,567	\$ 20,840,545	\$ 20,765,752	\$ 21,671,621	\$ 2,468,012		\$ 218,645,725	\$ 218,645,725
Classified Salaries	2000-2999	\$ 5,297,364	\$ 5,301,726	\$ 5,601,784	\$ 5,475,429	\$ 503,091		\$ 59,978,445	\$ 59,978,445
Employee Benefits	3000-3999	\$ 17,974,050	\$ 17,979,463	\$ 16,877,599	\$ 17,304,468	\$ 1,616,544	\$ 17,480,098	\$ 198,159,027	\$ 198,159,027
Books and Supplies	4000-4999	\$ 703,680	\$ 765,675	\$ 1,235,211	\$ 2,472,061	\$ 3,618,512		\$ 15,810,237	\$ 15,810,237
Services	5000-5999	\$ 6,476,834	\$ 7,113,768	\$ 7,087,822	\$ 8,168,767	\$ 6,916,890		\$ 75,935,632	\$ 75,935,632
Capital Outlay	6000-6599	\$ 151,635	\$ 100,006	\$ 90,318	\$ 157,815	\$ 207,514		\$ 2,594,860	\$ 2,594,860
Other Outgo	7000-7499	\$ (7,905)	\$ (3,801)	\$ (10,699)	\$ (36,235)	\$ 104,691		\$ (313,569)	\$ (313,569)
Interfund Transfers Out	7600-7629	\$ 132,550	\$ 21,458	\$ 47,736	\$ 408,455	\$ 65,780		\$ 974,926	\$ 974,926
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<i>ESSER Expenses (3210)</i>	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<i>ESSER II (3212)</i>	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<i>GEER (3215)</i>	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<i>LLM - CR (3220)</i>	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<i>LLM - GF (7420)</i>	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 52,433,777</b>	<b>\$ 52,118,840</b>	<b>\$ 51,695,523</b>	<b>\$ 55,622,380</b>	<b>\$ 15,501,033</b>	<b>\$ 17,480,098</b>	<b>\$ 571,785,282</b>	<b>\$ 571,785,282</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	\$ 9,992	\$ 10,507	\$ 40,814	\$ 26,520	\$ -		\$ 225,000	
Accounts Receivable	9200-9299	\$ -	\$ -	\$ -	\$ 795,054	\$ 2,670,352		\$ 52,037,224	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores	9320	\$ -	\$ -	\$ -	\$ -	\$ (0)		\$ (0)	
<b>SUBTOTAL ASSETS</b>		<b>\$ 9,992</b>	<b>\$ 10,507</b>	<b>\$ 40,814</b>	<b>\$ 821,574</b>	<b>\$ 2,670,352</b>	<b>\$ -</b>	<b>\$ 52,262,224</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	\$ (839,148)	\$ (834,963)	\$ (1,036,758)	\$ 804,686	\$ (0)		\$ (22,600,606)	
Due To Other Funds	9610			\$ -	\$ -	\$ -		\$ -	
Current Loans	9640			\$ -	\$ -	\$ -		\$ -	
Unearned Revenues	9650			\$ -	\$ -	\$ -		\$ -	
<b>SUBTOTAL LIABILITIES</b>		<b>\$ (839,148)</b>	<b>\$ (834,963)</b>	<b>\$ (1,036,758)</b>	<b>\$ 804,686</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (22,600,606)</b>	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>\$ (829,155)</b>	<b>\$ (824,456)</b>	<b>\$ (995,944)</b>	<b>\$ 1,626,260</b>	<b>\$ 2,670,352</b>	<b>\$ -</b>	<b>\$ 29,661,618</b>	
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>\$ (9,123,081)</b>	<b>\$ (10,806,490)</b>	<b>\$ 1,643,796</b>	<b>\$ (25,483,472)</b>	<b>\$ 39,750,095</b>	<b>\$ -</b>	<b>\$ 3,299,966</b>	<b>\$ (26,361,652)</b>
<b>F. ENDING CASH (A + E)</b>		<b>\$ 46,819,348</b>	<b>\$ 36,012,858</b>	<b>\$ 37,656,654</b>	<b>\$ 12,173,182</b>				
G. Ending Cash, Plus Cash Accruals and								\$ 51,923,277	
<b>DEFERRALS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				