SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.3

Meeting Date: March 17, 2022

Subject: Second Interim Budget 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 2021-22 Second Interim Financial Report with a Qualified 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 2021-22 fiscal year. The report provides financial information as of January 31, 2022, projections for the remaining 2021-22 fiscal year and multi-year projections for 2022-23 and 2023-24 fiscal years.

Financial Considerations: The 2021-22 Second Interim Financial Report projects that the district is deficit spending in fiscal year 2023-24 but will meet the required 2% Reserve for Economic Uncertainty, as well as the additional 3% as part of Board Policy 3100 which requires a minimum reserve of 5% for economic uncertainty, for all three fiscal years.

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. 2021-22 Second Interim Financial Report

Estimated Time: 15 Minutes
Submitted by: Rose Ramos, Chief Business and Operations Officer
Adrian Vargas, Assistant Superintendent, Business Services
Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

2021-22 Second Interim Financial Report

March 17, 2022

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, 2022 and projects financial activity through June 30th, 2022. 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 2021-22 fiscal year.

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 17, 2022:

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
May 20, 2021	60	20	0	30	30
September 16, 2021	60	8	0	30	30
December 16, 2021	60	28	4	34	26
March 17, 2022	60	25	5	39	21

A report of the updated findings is included in the Second Interim documents and is 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 financial report 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 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 SCUSD Board of Trustees has revised Board Policy 3100 to establish and maintain a general reserve for economic uncertainty that meets or exceeds the requirements of CCR 15443. The reserve for economic uncertainty for the District will be established at no less than 5% of total general fund expenditures. Under BP 3100 it is acknowledged that 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

III. 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.

IV. Major Initiatives

- Use the Second Interim Financial Report information to guide budget development for FY 2022-23 and 2023-24.
- Continue to work with the Fiscal Advisor and staff to implement FCMAT's recommendations.

V. Results

Budget development for 2022-23 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure progress is made towards achieving a balanced Adopted Budget is in place on or before July 1, 2022.

VI. 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.

2021-22 Second Interim Financial Report

School district budgets are not static, but instead are constantly 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 influence the budget in the current or outlying years.

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 include District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

Changes Since First Interim Reporting: Per the Department of Finance bulletins, forecasted revenues significantly improved since the 2021-22 state enacted budget, which translated to increased general fund revenue projections of approximately $28.7 billion from 2020-21 through 2022-23. The increased revenue projections resulted in the 2020-21 Proposition 98 guarantee

increasing by $2.5 billion and the 2021-22 Proposition 98 guarantee increasing by $5.4 billion that lead to a combined three-year increase of approximately $16.1 billion from the 2021-22 enacted state budget and 2021 Budget Act. The Proposition 98 guarantee for 2022-23 is $102 billion, which is up by $8.2 billion from the 2021 Budget Act. While Proposition 98 funding is determined by the Test 1 formula (38.01% of state general fund revenues), the 2022-23 Governor's proposal increases that percentage to 38.35% (approximate increase of $640 million) to accommodate increased transitional kindergarten (TK) enrollment. An additional $383 million is also proposed in order to add a classroom instructor to every TK class. Lastly, deposits into the Public School System Stabilization Account are estimated to total $6.74 billion, which is an increase of $2.2 billion above the amount presented in the 2021 Budget Act.

Local Control Funding Formula (LCFF): The budget proposes a cost-of-living-adjustment (COLA) of 5.33% to the LCFF resulting in total LCFF funding increasing to $70.5 billion. Illustrated below is a comparison of the projected LCFF COLAs from the May Revision, which LEAs used to develop their initial 2021-22 budget though the latest economic indicators:

Description	2021-22	2022-23	2023-24
LCFF COLAs (May Revision)	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
LCFF COLAs (Enacted Budget)	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
LCFF COLAs (22-23 Gov. Proposal)	5.07% (Includes 20-21 2.31% COLA + 1%)	5.33%	3.61%

In addition to the increased COLAs for 2022-23 and 2023-24, the Governor's proposal includes $1.2 billion to amend the LCFF calculation beginning with 2022-23, which will allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

Additional Major Governor's Budget Proposal Components

Budget Component	Description
Expanded Learning Opportunities Program (ELO-P)	• Additional $3.4B of on-going funding ($4.4B after including 21-22 ongoing funding) for access to comprehensive learning for unduplicated students in elementary schools by implementing before/after school opportunities to equal nine hours per day when combined with the regular instructional day with very low pupil to staff ratios. 30 expanded intersession nine hour days would also be required to be provided • $937M of one-time funds to support ELO-P infrastructure
Special Education	• An additional $500M in addition to the 5.33% COLA of ongoing funds to bring the AB602 funding amount from $715/ADA to $820/ADA ○ Funding increase is accompanied with various policy changes (formula calculated at LEA level, cost pull consolidation, direct mental health funding to LEA, LCAP changes) • $65.5M in 22-23 and $82.5M in 23-24 for the Department of Developmental Services and regional centers to strengthen transition process
School Nutrition	• Program will receive the 5.33% COLA • $650M ongoing funds for universal meals program (every LEA must provide two free meals to every student) and $486M one-time funds for kitchen upgrades (more fresh foods), Farm to School Program projects/network, and school breakfast/summer meal start-up & expansion
College & Career Pathways	• $1.5B of one-time funding to support the development of pathway programs • $545M of one-time funding to expand dual enrollment ($500M), and higher education pathway development/partnerships ($45M)
Early Literacy	• $500M of one-time funds for high-needs schools to hire/train literacy coaches and reading specialists

	• $200M of one-time funds to create/expand multi-lingual school/classroom libraries and $62M for early identification tools
Educator Workforce	• $54.4M of one-time funds towards teacher credential fee waivers; recruiting and integrated teacher preparation programs; and substitute flexibility
Transportation	• $1.5B of one-time funds for electric school buses, charging stations, or other related needs
School Facilities	• $1.3B of one-time general funds for school construction projects • $30M of Prop 98 funds for the charter school facility grant program • Sell the remaining $1.4B of Proposition 51 bonds
Child Care and Preschool	• $824M for additional 36K childcare slots and $373M for rate increases • $25M relating to the Child Care Initiative Project • $500M of one-time funds for the inclusive Early Education Expansion Program • $309M to increase adjustment factors students with disabilities and dual language learners

Independent Study

The Governor's budget proposal includes changes to traditional independent study attendance accounting, which will allow LEAs to choose between traditional independent study and course-based independent study to create quality short-term and long-term remote instruction models that best serve the needs of their students that include the following aspects. The proposal:

- Allows documented participation in synchronous instruction to count for instructional time in traditional independent study, in addition to student work product
- Provides continued flexibility on the timeline for an LEA to collect a signed independent study plan for students who are projected to participate in independent study for fewer than 15 days
- Eliminates the requirement that all persons who have direct responsibility for providing assistance to an independent study student sign the independent study plan, and it clarifies that a certificated employee(s) designated as having responsibility for the special education programming of the pupil, as applicable, must sign the plan.

Routine Restricted Maintenance Account

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. Illustrated below are the primary compliance components:

- 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 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
- Currently, LEAs are allowed to exclude the following programs from their calculation of required contributions to routine restricted maintenance:
    - State pension on-behalf payments
    - ESSER I-III, GEER I & II (Includes respective federal ELO funding)
    - State supplemental meal reimbursements

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in

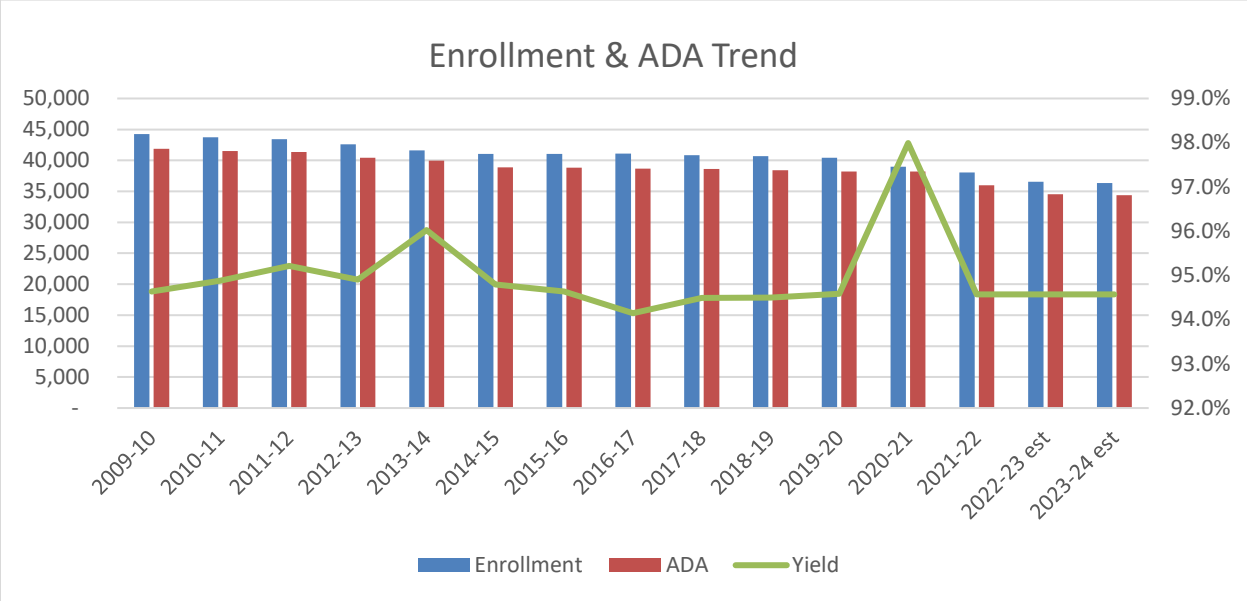
the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
    - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since the Proposition 98 reserve balance will be $6.7 billion in 2021-22 (exceeding the minimum 3% threshold), LEAs will have the statutory reserve cap described above beginning 2022-23. Therefore, applicable school districts may need to spend down their reserves and/or commit funds in the 2022-23 Adopted Budget.

2021-22 Sacramento City Unified School District Primary Budget Components

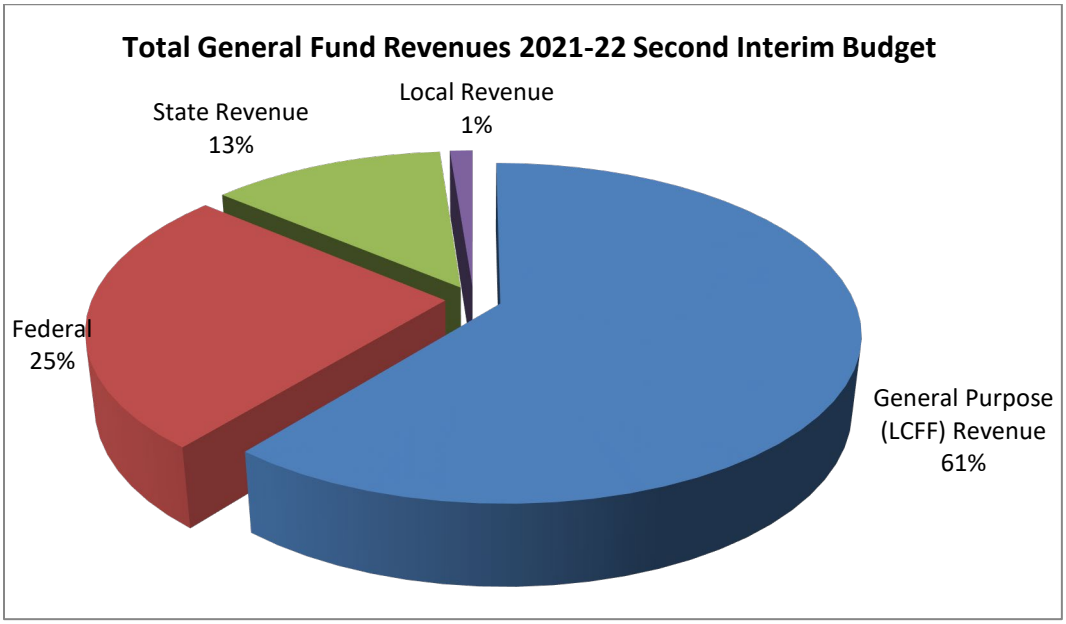
District CBEDS enrollment is 38,044. Average Daily Attendance (ADA) projects at 34,219 and due to the hold harmless provision the funded ADA for this year is based on the 2019-20 ADA and current year ADA for non-public and community day school programs totaling 38,099. The District's estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding has declined by 4% to 68% from the prior year 72%. The UPP for supplemental and concentration funding is based on a three year rolling average and this decline reduces the average to 70.9% from 72.25%. The single year decline of 4% represents a revenue loss to the District of approximately $3.5 million.



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	$434,484,520	$436,724,894
Federal	$156,000	$181,366,094
State Revenue	$7,370,623	$90,458,354
Local Revenue	$5,943,214	$8,756,074
TOTAL	**$447,954,357**	**$717,305,415**



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

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.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

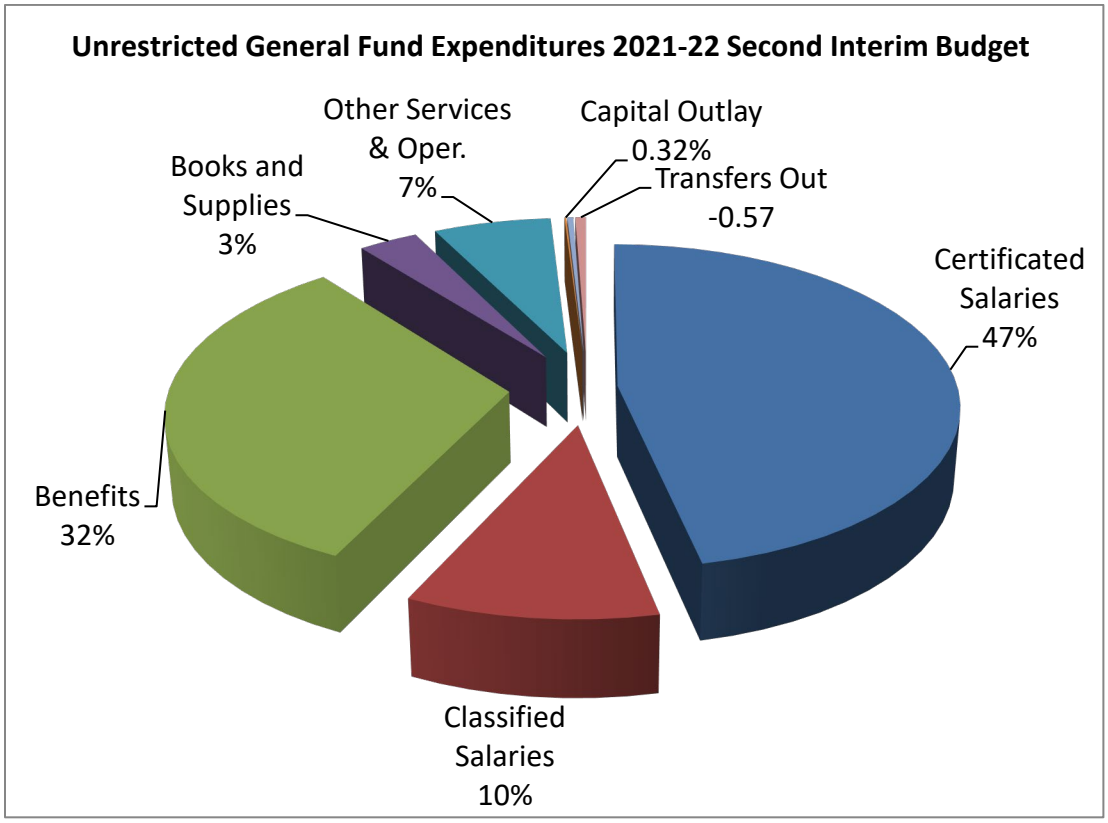
Education Protection Account (EPA) Fiscal Year Ending June 30, 2022	
Estimated EPA Revenues:	
Estimated EPA Funds	$98,510,126
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	$98,510,126
Balance	**$ -**

General Fund Operating Expenditure Components

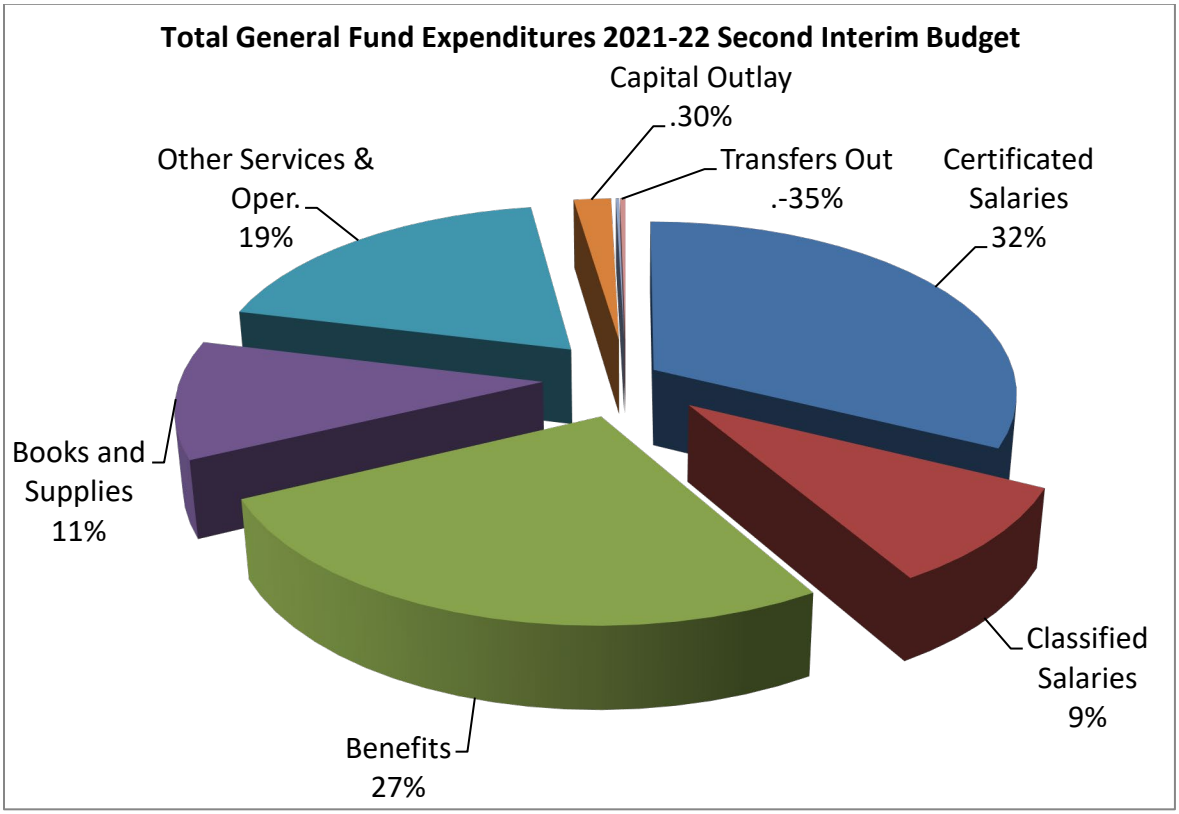
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 68% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	163,470,967	68,244,978	$231,715,946
Classified Salaries	36,265,771	30,125,734	$66,391,505
Benefits	113,246,588	76,338,642	$189,585,230
Books and Supplies	11,365,824	67,283,546	$78,649,370
Other Services & Oper.	22,461,337	112,406,822	$134,868,159
Capital Outlay	374,340	13,473,853	$13,848,193
Other Outgo/Transfer	1,150,000	0	$1,150,000
Transfers Out	(2,025,754)	0	(2,025,754)
TOTAL	**346,309,073**	**367,873,575**	**$714,182,648**

Graphical representation of unrestricted general fund expenditures by percentage:



Graphical representation of total general fund expenditures by percentage:



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:

Program	2021-22 Adopted Budget	2021-22 First Interim Budget	2021-22 Second Interim Budget
Special Education	$81,112,763	$77,863,460	$75,243,656
Routine Restricted Maintenance Account	$17,081,000	$17,081,000	$17,081,000
Total	**$98,193,763**	**$94,944,460**	**$92,324,656**

Transfers to Other Programs:

Charter School	2021-22 Adopted Budget	2021-22 First Interim Budget	2021-22 Second Interim Budget
George Washington Carver	$266,000	$266,000	$266,000
Totals	$266,000	$266,000	$266,000

Sacramento City Unified School District

Comparison of the 2021-22 First Interim to the Second Interim Report:

	First Interim Budget 2021-22			Second Interim Budget 2021-22			Changes since 2021-22 First Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	435,769,916	2,240,374	438,010,290	434,484,520	2,240,374	436,724,894	(1,285,396)	-	(1,285,396)	1
Federal Revenue	156,000	178,008,006	178,164,006	156,000	181,210,094	181,366,094	-	3,202,087	3,202,087	2
State Revenue	7,370,623	79,234,109	86,604,732	7,370,623	83,087,731	90,458,354	-	3,853,622	3,853,622	3
Local Revenue	5,874,135	2,692,144	8,566,279	5,943,214	2,812,860	8,756,074	69,079	120,716	189,795	4
Total Revenue	**449,170,674**	**262,174,633**	**711,345,307**	**447,954,357**	**269,351,058**	**717,305,415**	**(1,216,317)**	**7,176,426**	**5,960,108**	
Expenditures										
Certificated Salaries	163,420,530	67,642,899	231,063,429	163,470,967	68,244,978	231,715,946	50,437	602,079	652,516	5
Classified Salaries	36,296,431	29,876,839	66,173,269	36,265,771	30,125,734	66,391,505	(30,660)	248,896	218,235	6
Benefits	115,727,433	77,458,268	193,185,701	113,246,588	76,338,642	189,585,230	(2,480,845)	(1,119,626)	(3,600,471)	7
Books and Supplies	13,231,916	64,798,518	78,030,435	11,365,824	67,283,546	78,649,370	(1,866,092)	2,485,027	618,936	8
Other Services & Oper. Expenses	23,816,686	110,073,124	133,889,810	22,461,337	112,406,822	134,868,159	(1,355,350)	2,333,698	978,349	9
Capital Outlay	112,667	13,260,428	13,373,095	374,340	13,473,853	13,848,193	261,673	213,425	475,098	10
Other Outgo 7xxx	1,150,000	-	1,150,000	1,150,000	-	1,150,000	-	-	-	
Transfer of Indirect 73xx	(10,419,377)	9,300,387	(1,118,991)	(10,544,449)	9,388,310	(1,156,139)	(125,071)	87,923	(37,148)	11
Total Expenditures	**343,336,286**	**372,410,463**	**715,746,748**	**337,790,379**	**377,261,885**	**715,052,263**	**(5,545,907)**	**4,851,422**	**(694,485)**	
Deficit/Surplus	105,834,389	(110,235,830)	(4,401,442)	110,163,978	(107,910,827)	2,253,152	4,329,590	2,325,004	6,654,593	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	2,050,301	-	2,050,301	2,025,754	-	2,025,754	(24,547)	-	(24,547)	12
Contributions to Restricted	(94,944,460)	94,944,460	-	(92,324,656)	92,324,656	-	2,619,804	(2,619,804)	-	13
Net increase (decrease) in Fund Balance	**12,940,230**	**(15,291,370)**	**(2,351,141)**	**19,865,076**	**(15,586,171)**	**4,278,906**	**6,924,847**	**(294,800)**	**6,630,046**	
Beginning Balance	103,708,114	22,198,603	125,906,717	103,708,114	22,198,603	125,906,717	-	-	-	
Ending Balance	**116,648,344**	**6,907,233**	**123,555,577**	**123,573,191**	**6,612,433**	**130,185,623**	**6,924,847**	**(294,800)**	**6,630,046**	

Notes: Explanation of Changes
1. The change in LCFF is due to using updated ADA from the P1 report for non-public schools and community day schools that are paid on current year with no hold harmless.
2. The increase in restricted federal revenues is due to budgeting $2.2M for CSI and $.9M for Title V programs.
3. The increase in restricted state revenues is due to budgeting $3.67M for the new Special Education Learning Recovery funds and $190K in other state grants.
4. The increase in unrestricted local revenues is for donations and for restricted local revenues $61k is related to property claims reimbursement and another $60k in local grants.
5. Restricted certificated salaries increased due to budgeting $1.1M for new special education Learning Recovery program which is offset by $500k in budget adjustments to other categories for multiple restricted programs.
6. Restricted classified salaries increased due to budgeting $337K for new special education Learning Recovery program, which is offset by $88k in budget adjustments to other categories for multiple restricted programs.
7. Unrestricted benefits decreased for budget adjustments made for pension costs for $335k, health/welfare benefits of $833k and OPEB of $1.3M, restricted benefits decreased by $1.1M due to budget adjustments made in special education programs related to pension costs, health/welfare and OPEB costs.
8. Unrestricted books & supplies decreased due to budget adjustments made in supplemental/concentration funds and donations, restricted books & supplies increased from budget adjustments made for CSI grant of $1.1M, ESSER for $600k, $556k for the new special education Learning Recovery funds.
9. Unrestricted contracted services & other operating expenses decreased for budget adjustments made for travel, insurance and contracted services. Restricted contracted services increased due to budgeting $1.1M for the CSI grant, $1M for Title V program, $530K for ESSER funds, $1M for the new special education Learning Recovery funds and offset by a reduction of $1.2M in special education contracts related to Non-Public Schools/Agencies.
10. Unrestricted capital outlay primarily increased due to budget adjustments to purchase a new school bus for $204k, restricted capital outlay increased due budget adjustments made in the Routine, Repair & Maintenance program for $159k.
11. Indirect charges increased due to the adjustments made for increased restricted revenues budgeted after the first interim report.
12. The decrease in Transfers In is due budget adjustments made in the charter fund.
13. The decrease in the special education contribution is due to adjusting for benefits related to vacant positions as well projected decreases in Non-Public Schools/Agency budgets.

General Fund Summary:

The District's 2021-22 General Fund projects a total operating surplus of $4.3M resulting in an estimated ending fund balance of $130.2M. The components of the District's fund balance are as follows: revolving cash & other non-spendable - $329K; restricted programs - $6.6M; 2% economic uncertainty - $14.3M; additional 3% reserve for economic uncertainty to align to Board Policy 3100 minimum of 5% - $21.4M; assignments of $11.2M and amount above REU - $76.4M. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

2021-22 Second Interim Fund Balance Component Summary

Description	2021-22 Second Interim Budget		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash/Prepaids	$328,869		$328,869
TOTAL - NONSPENDABLE	**$328,869**	**$0**	**$328,869**
RESTRICTED			
Restricted Categorical Balances		$6,612,433	$6,612,433
TOTAL - RESTRICTED	**$0**	**$6,612,433**	**$6,612,433**
ASSIGNED			
2023-24 Projected Deficit	$6,172,789		$6,172,789
Unrestricted Site Programs	$383,845		$383,845
2021-22 LCAP S&C	$3,500,000		$3,500,000
MAA	$1,121,885		$1,121,885
TOTAL - ASSIGNED	**$11,178,519**	**$0**	**$11,178,519**
UNASSIGNED			
Economic Uncertainty (REU-2%)	$14,260,530		$14,260,530
Board Economic Uncertainty (REU-3%)	$21,390,795		$21,390,795
Amount Above REU	$76,414,477		$76,414,477
TOTAL - UNASSIGNED	**$112,065,802**	**$0**	**$112,065,802**
TOTAL - FUND BALANCE	**$123,573,191**	**$6,612,433**	**$130,185,623**

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 $82M. The District's reserves above the statutory reserves for economic uncertainty are projected below the GFOA recommendations.

Summary of All Funds

Fund		Beginning Fund Balance	Budgeted Net Change	2021-22 Second Interim Ending Fund Balance
01	General (Unrestricted and Restricted)	$125,906,717	$4,278,906	$130,185,623
08	Student Activity Fund	$1,219,952	$0	$1,219,952
09	Charter Schools	$6,381,614	($1,028,325)	$5,353,290
11	Adult	$801,095	($119,572)	$681,523
12	Child Development	$413,039	($226,662)	$186,377
13	Cafeteria	$16,414,434	($759,457)	$15,654,977
21	Building Fund	$34,418,837	$48,138,705	$82,557,542
25	Capital Facilities	$19,607,667	$1,289,300	$20,896,967
35	County School Facilities Fund	$418	($418)	$0
49	Capital Projects for Blended Components	$1,106,162	$5,167	$1,111,329
51	Bond Interest and Redemption	$34,301,529	($3,809,576)	$30,491,953
67	Self-Insurance Fund	$12,632,456	$22,476	$12,654,931

Multi-Year Revenue and Expenditure Projections

As a reminder, the Governor's 2022-23 January Budget Proposal includes $1.2 billion to amend the LCFF calculation beginning with 2022-23, which will allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

Unrestricted Multi-Year Revenue Projections

Fiscal Year 2022-23

- LCFF COLA 5.33% with a funded ADA of 36,991 ***(reflects the use of the 3 year average proposal using actual 2019-20, actual 2020-21 and 2021-22 projected ADA)***
- 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 $4.6M for increased Special Education expenditures and the add back of $2.6M in 21-22 2nd interim savings

Fiscal Year 2023-24

- LCFF COLA 3.61% with a funded ADA of 35,771 ***(reflects the use of the 3 year average proposal using actual 2020-21, projected 2021-22 and 2022-23 projected ADA)***

- 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 $6.6M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections

Fiscal Year 2022-23

- Federal Revenue was reduced by $88.3M to remove Title I, II, II, IV and other federal programs carryover of $10.7M and remove one-time ESSER, ESSER II, GEER I, ELO-G funds of $77.6M
- State Revenue was reduced by $11.2M to remove state programs carryover of $6.9M, $3.7M for Learning Recovery funds and by $4.8M to remove one-time ELO-G and IPI funds and offset by $4.2M for increased special education funding related to AB602
- Local Revenue was reduced by $2.6M to remove local grant sources
- Contributions to Special Ed were increased by approximately $4.6M for increased Special Education expenditures and the add back of $2.6M in 21-22 2nd interim savings

Fiscal Year 2023-24

- Federal Revenue was increased by $671K for remaining ESSER III Funds
- State Revenue is projected to remain unchanged
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by $6.6M for increased Special Education expenditures per historical trends

Unrestricted Multi-Year Expenditure Projections

Fiscal Year 2022-23

- Certificated salaries are adjusted by a net decrease of $1.1M after adjusting for step and column increases of $2.3M, adding back savings from 2021-22 for $3.2M, Fiscal Recovery plan reductions of $100K and a projected $6.4M savings from reductions related to the enrollment decline from the 2021-22 Adopted Budget projections of 39,703 to the 22-23 enrollment projections of 36,543 a loss of 3,160 students
- Classified salaries remain flat after adjusting for step and column increase of $254K, adding back 2021-22 one-time savings for $163K offset by Fiscal Recovery plan reductions of $51k and classified reductions of $366K
- Benefit adjustments of $10.3M includes STRS & PERS increases of $4.4M, adding back 2021-22 one-time benefit savings of $4.1M, an 8% increase for health benefits for $4.3M offset by the salary adjustments mentioned above for $2.5M
- Books and Supplies have been decreased by a net $3.2M for the Fiscal Recovery plan reduction of $5.0M offset by increased LCAP supplemental and concentration adjustments of $190K and to add back of one-time 2021-22 2nd Interim savings of $1.6M

- Services increased by $3.2M by adding back 2021-22 2nd interim savings of $2.9M and budgeting for increased LCAP supplemental and concentration funds of $190K
- Capital Outlay reduced by $302K from 2021-22 one-time expenses
- Other Outgo remains constant
- Indirect costs from restricted programs will decrease due to program adjustments related to expiring grants and one-time carryover funds
- Transfers out remains constant

Fiscal Year 2023-24

- Certificated salaries adjust by a net $1.8M due to step and column increases of $2.3M and offset by FTE adjustments for enrollment decline at $500K.
- Classified salaries are adjusted by $254K for step and column
- Benefit adjustments of $4.3M reflect the salary changes noted above, applicable rates for PERS & STRS, Unemployment Insurance and additional 8% increase for health benefits
- Books and Supplies increase by a net $4.4M for the add back of $5M related to the Fiscal Recover Plan reductions and offset by LCAP supplemental concentration adjustment of $650K
- Services decrease by $650K for LCAP supplemental concentration adjustments
- Capital Outlay, Other Outgo and Indirect Costs remains constant
- Transfers out remains constant

Restricted Multi-Year Expenditure Projections

Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by $382K, other certificated salary adjustments include removing one-time COVID funding sources of $13.6M, $1.1M in Learning Recovery funds and adding $2.7M in special education staffing resulting in a net decrease in certificated salaries of $11.7M
- Classified step costs are expected to increase by $132K, other classified salary adjustments include removing one-time COVID funding sources of $4.7M, $337K in Learning Recovery funds and local resources of $273K, adding back $936K in special education staffing resulting in a net decrease in classified salaries of $4.2M
- Employee benefits net decrease of $4.4M includes $1.6M increase due to above salary adjustments, $2.1M increase in Special Ed related to increased staffing offset by the removal of $7.3M one time COVID funding sources, $540K in Learning Recovery funds and removal of $172K local resources
- Books and Supplies decreased by $33.3M to remove one-time expenditures including COVID relief funding of $23.1M, Title I and other carryover of $8.5M (Title I, Title IV, CTE Incentive, etc.), $556K for Learning Recovery funds and local resources carryover of $1.1M
- Services reduce by $48.5M to remove one-time expenditures including one-time COVID funding of $41.2M, $1M for Learning Recovery funds, removal of Federal and State carryover of $8.5M, $900K in local resources and offset by additional special education

services of $3.1M

- Capital Outlay is reduced by $5.5M to remove one-time COVID expenditures
- Indirect costs are expected to decrease due to program adjustments
- Budget adjustments of $2.6M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits

Fiscal Year 2023-24

- Certificated salaries increase by $2.5M for step and column costs of $323K and additional special education staffing of $2.2M
- Classified salaries are adjusted by $722K for step and column costs of $116K and the additional special education staffing of $606K
- Benefit adjustments of $2.5M reflect the effects of salary changes noted above, the applicable rates for PERS & STRS, Unemployment Insurance and the increase for health benefits
- Books and Supplies increased by $361K for budgeting remaining ESSER III funds increased special education costs
- Services have been adjusted by $2.2M for budget remaining ESSER III funds and $1.9M for additional special education services
- Capital Outlay and Indirect costs remain constant
- Budget adjustments of $3.7M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits

Estimated Ending Fund Balances

The District estimates that the General Fund will have a projected surplus of $10.4M in 2022-23 resulting in an unrestricted ending General Fund balance of $134M. For 2023-24 the District is projecting a deficit of (-$6.2M) resulting in an unrestricted ending General Fund balance of $127.8M million.

Description	Proposed 2021-22	Projected 2022-23	Projected 2023-24
Total Revenues	717,305,415	626,324,716	627,003,555
Total Expenditures	715,052,263	617,898,934	635,202,098
Excess/(Deficiency)	2,253,152	8,425,782	(8,198,543)
Other Sources/Uses	2,025,754	2,025,754	2,025,754
Net Increase/(Decrease)	**4,278,906**	**10,451,536**	**(6,172,789)**
Add: Beginning Fund Balance	125,906,717	130,185,623	140,637,159
Ending Fund Balance	**130,185,623**	**140,637,159**	**134,464,370**

Sacramento City Unified School District

2021-22 Second Interim Multi-Year Projections

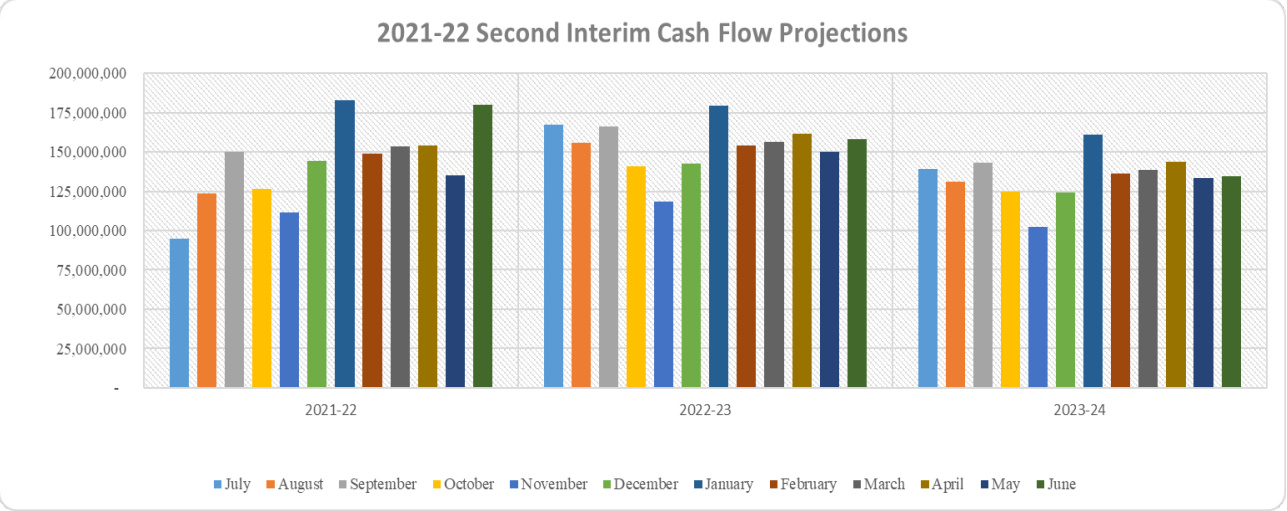
Description	Second Interim Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	434,484,520	2,240,374	436,724,894	442,008,001	2,240,374	444,248,375	442,015,756	2,240,374	444,256,130
Federal Revenue	156,000	181,210,094	181,366,094	156,000	92,877,889	93,033,889	156,000	93,548,973	93,704,973
State Revenue	7,370,623	83,087,731	90,458,354	7,370,623	71,845,608	79,216,231	7,370,623	71,845,608	79,216,231
Local Revenue	5,943,214	2,812,860	8,756,074	5,943,214	219,748	6,162,961	5,943,214	219,748	6,162,961
Total Revenue	447,954,357	269,351,058	717,305,415	455,477,838	167,183,618	622,661,456	455,485,593	167,854,702	623,340,295
Expenditures									
Certificated Salaries	163,470,967	68,244,978	231,715,946	162,393,475	56,532,400	218,925,875	164,174,270	59,077,982	223,252,252
Classified Salaries	36,265,771	30,125,734	66,391,505	36,265,768	25,889,285	62,155,053	36,519,628	26,609,456	63,129,085
Benefits	113,246,588	76,338,642	189,585,230	123,566,412	71,903,758	195,470,169	127,831,506	74,458,206	202,289,713
Books and Supplies	11,365,824	67,283,546	78,649,370	8,137,338	34,016,223	42,153,561	12,541,003	34,376,765	46,917,769
Other Services & Oper. Expenses	22,461,337	112,406,822	134,868,159	25,612,244	63,879,900	89,492,144	24,961,910	66,117,442	91,079,351
Capital Outlay	374,340	13,473,853	13,848,193	72,200	7,839,732	7,911,932	72,200	7,839,732	7,911,932
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(10,544,449)	9,388,310	(1,156,139)	(7,067,841)	6,593,125	(474,716)	(7,067,841)	6,593,125	(474,716)
Budget Reductions	0	0	0	0	(2,548,344)	(2,548,344)	0	(3,716,548)	(3,716,548)
Total Expenditures	337,790,379	377,261,885	715,052,263	350,129,596	264,106,078	614,235,674	360,182,677	271,356,161	631,538,838
Deficit/Surplus	110,163,978	(107,910,827)	2,253,152	105,348,242	(96,922,460)	8,425,782	95,302,916	(103,501,459)	(8,198,543)
Transfers in/(out)	2,025,754	0	2,025,754	2,025,754	0	2,025,754	2,025,754	0	2,025,754
									0
Contributions to Restricted	(92,324,656)	92,324,656	0	(96,922,460)	96,922,460	0	(103,501,459)	103,501,459	0
Net increase (decrease) in Fund Balance	**19,865,076**	**(15,586,171)**	**4,278,906**	**10,451,536**	**0**	**10,451,536**	**(6,172,789)**	**0**	**(6,172,789)**
Beginning Balance	103,708,114	22,198,603	125,906,717	123,573,191	6,612,433	130,185,623	134,024,726	6,612,433	140,637,159
Ending Balance	**123,573,191**	**6,612,433**	**130,185,623**	**134,024,726**	**6,612,433**	**140,637,159**	**127,851,937**	**6,612,433**	**134,464,370**
Revolving/Stores/Prepaids	328,869		328,869	328,869		328,869	328,869		328,869
Reserve for Econ Uncertainty (2%)	14,260,530		14,260,530	12,244,198		12,244,198	12,590,262		12,590,262
Board Reserve for Econ Uncertainty (additional 3%)	21,390,795		21,390,795	18,366,298		18,366,298	18,885,393		18,885,393
Restricted Programs	0	6,612,433	6,612,433	0	6,612,433	6,612,433	-	6,612,433	6,612,433
Other Assignments	11,178,519		11,178,519	40,951,519		40,951,519	47,108,730		47,108,730
Unappropriated Fund Balance	**76,414,477**	**0**	**76,414,477**	**62,133,842**	**0**	**62,133,842**	**48,938,684**	**-**	**48,938,684**
Unappropriated Percent			***10.7%***			***10.1%***			***7.7%***

2021-22 Second Interim Multi-Year Projections – NO ESSER/ELO/IPI FUNDS

Description	Second Interim Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	434,484,520	2,240,374	436,724,894	442,008,001	2,240,374	444,248,375	442,015,756	2,240,374	444,256,130
Federal Revenue	156,000	52,292,531	52,448,531	156,000	41,627,425	41,783,425	156,000	41,627,425	41,783,425
State Revenue	7,370,623	78,263,057	85,633,680	7,370,623	71,845,607	79,216,230	7,370,623	71,845,607	79,216,230
Local Revenue	5,943,214	2,812,860	8,756,074	5,943,214	219,748	6,162,961	5,943,214	219,748	6,162,961
Total Revenue	447,954,357	135,608,821	583,563,178	455,477,838	115,933,154	571,410,992	455,485,593	115,933,154	571,418,747
Expenditures									
Certificated Salaries	163,470,967	51,314,827	214,785,794	162,393,475	53,082,399	215,475,874	164,174,270	55,608,661	219,782,930
Classified Salaries	36,265,771	23,010,219	59,275,990	36,265,768	23,437,231	59,702,999	36,519,628	24,146,589	60,666,218
Benefits	113,246,588	67,295,504	180,542,092	123,566,412	70,110,156	193,676,568	127,831,506	72,659,477	200,490,984
Books and Supplies	11,365,824	18,826,735	30,192,559	8,137,338	8,651,859	16,789,197	12,541,003	8,676,859	21,217,863
Other Services & Oper. Expenses	22,461,337	58,811,347	81,272,683	25,612,244	51,521,168	77,133,412	24,961,910	53,423,168	78,385,078
Capital Outlay	374,340	3,430,142	3,804,482	72,200	3,290,231	3,362,432	72,200	3,290,231	3,362,432
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(6,950,039)	5,793,901	(1,156,139)	(3,473,432)	5,090,707	1,617,275	(3,473,432)	5,090,707	1,617,275
Budget Reductions	0	0	0	0	(2,328,138)	(2,328,138)	0	(3,461,081)	(3,461,081)
Total Expenditures	341,384,788	228,482,674	569,867,462	353,724,005	212,855,614	566,579,619	363,777,086	219,434,612	583,211,699
Deficit/Surplus	106,569,569	(92,873,853)	13,695,717	101,753,832	(96,922,460)	4,831,373	91,708,507	(103,501,458)	(11,792,952)
Transfers in/(out)	2,025,754	0	2,025,754	2,025,754	0	2,025,754	2,025,754	0	2,025,754
									0
Contributions to Restricted	(92,324,656)	92,324,656	0	(96,922,460)	96,922,460	0	(103,501,459)	103,501,459	0
Net increase (decrease) in Fund Balance	**16,270,667**	**(549,197)**	**15,721,471**	**6,857,126**	**0**	**6,857,127**	**(9,767,198)**	**1**	**(9,767,198)**
Beginning Balance	103,708,114	7,161,629	110,869,743	119,978,781	6,612,433	126,591,214	126,835,908	6,612,433	133,448,341
Ending Balance	**119,978,781**	**6,612,433**	**126,591,214**	**126,835,908**	**6,612,433**	**133,448,341**	**117,068,709**	**6,612,434**	**123,681,143**
Revolving/Stores/Prepaids	328,869		328,869	328,869		328,869	328,869		328,869
Reserve for Econ Uncertainty (2%)	11,356,834		11,356,834	11,291,077		11,291,077	11,623,719		11,623,719
Board Reserve for Econ Uncertainty (additional 3%)	17,035,251		17,035,251	16,936,616		16,936,616	17,435,578		17,435,578
Restricted Programs	0	6,612,433	6,612,433	0	6,612,433	6,612,433	-	6,612,434	6,612,434
Other Assignments	14,772,928		14,772,928	44,545,928		44,545,928	47,108,730		47,108,730
Unappropriated Fund Balance	**76,484,898**	**0**	**76,484,898**	**53,733,417**	**0**	**53,733,417**	**40,571,813**	**-**	**40,571,813**
Unappropriated Percent			***13.4%***			***9.5%***			***7.0%***

Cash Flow

The 2021-22 Second Interim report and multi-year projections the District projects having a positive cash balance through June 2024. Cash will continue to be closely monitored in order to ensure the District has sufficient cash reserves to satisfy its obligations.



Conclusion

The District is projecting to satisfy the 2% required reserve for economic uncertainties as well as the additional reserve of 3% to align to Board Policy 3100 minimum reserve of 5%. In addition, the unrestricted General Fund balance projects surpluses of $19.9M in 21-22, $10.5M in 22-23 and a deficit of ($6.2M) in 23-24 and plans to maintain a positive cash flow through fiscal year 2023-2024.

The district has made good progress in reducing the deficit and has moved away from an imminent state loan. This was possible through reductions, strategic use of restricted resources, aligning FTE to enrollment and budget monitoring to capture savings when possible with each interim report. As a reminder, the Board of Trustees approved a Fiscal Recovery Plan in the amount of $5.3M for fiscal year 2022-23 in December 2021. Additionally the district's commitment to funding OPEB's annual ADC to the extent possible resulted in reducing the liability from $726M to $318M over 3 years, the District is no longer close to the $1B liability.

Although the District has improved its financial condition it is still facing declining enrollment and has unsettled negotiations for both certificated and classified bargaining units over multiple fiscal years, as costs from any new settlement agreements are not included in the Second Interim financial report, the District self certifies with a "qualified" certification. These fiscal issues must be resolved in order for the District to achieve a balanced budget.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, additional unfunded COVID-19 related expenses such as health benefits, unemployment insurance and a significant decline in enrollment.

Opportunities:

Improved State Budget and funding for K12 Districts, increased enrollment and a Fiscal Recovery Plan sufficient to achieve a balanced budget.

Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress. If the district has a negative certification, a disapproved budget, 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 District's budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education**.**

The Sacramento 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 that 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 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 that eliminates its structural deficit and allows it to meet its multiyear financial commitments.

Sacramento City Unified School District
Business Services Division
FCMAT Update 3/17/22

No.	FCMAT Finding	Status	District Response	Progress
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)	In Progress	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.	**3/17/22 Update: Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability. Recent efforts include the completion of the LCAP Mid-year report and the one-time supplement to the Annual Update. These processes required collaborative development of estimated actual expenditures for LCAP actions and reporting on the ESSER III Expenditure plan actions. The latter have involved a wider collaborative with program staff to understand the implementation status of various personnel-related actions and maintaining ongoing progress monitoring to ensure that unspent funds can be reallocated to already identified actions and open consideration for new actions. Additional collaboration has occurred to ensure that the standard LCAP development is on pace, with advance planning for the 2022-23 projected expenditures occurring as an outgrowth of the mid-year report efforts.**

No.	FCMAT Finding	Status	District Response	Progress
				12/16/21 Update: Staff continue to work collaboratively to ensure that processes and policies are in place to align key planning efforts to the budget. A recent example is the ESSER III expenditure plan development. Business Services and Continuous Improvement and Accountability (CIA) staff collaboratively developed a Request for Funding process that was used by departments. This required departmental staff to describe their proposal in detail including, but not limited to, their intended use of funding, scope across the three-year timeline, and per year and total funding amounts requested. Business services and CIA staff further collaborated to facilitate executive leadership's prioritization process, review proposed expenditures in relation to other CARES funding uses, and ensure that proposed amounts were accurate to staffing amounts requested. The ESSER III plan is closely aligned to the LCAP and other recent district plans, making this collaboration a key step in the 2021-22 development of the 2022-23 LCAP. 9/16/21 Update: Throughout 2019-20 and 2020-21 staff in Business Services and State and Federal Programs have developed processes to increase alignment between budget and LCAP. These include program

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				coding for funds allocated to school sites to more accurately account for planned expenditures in the LCAP, realignment of **r**esource coding for LCFF S&C funds, and development of shared tools to prepare projected and estimated actual expenditures. These efforts have been supported by regular meetings between Business Services and LCAP staff with the explicit goal of increasing LCAP-budget alignment. Business Services staff have also collaborated on multiple LCAP presentations to the Board of Education. 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. 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. 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

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				the Board Policy Committee and full Board action at a later date.
2.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	In Progress	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.	**3/17/2022 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.** 12/16/21 Update: On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from $654M as of June 30, 2020 to $415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year. 9/16/21 Update: The District is expecting to receive an updated actuarial report in the next few weeks which will provide the status of the OPEB liability. 5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year

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				span, will substantially decrease the Net OPEB liability. 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. 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 decreased 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

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				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. 11/30/20 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,

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				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.
3.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In Progress	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	**3/17/2022 Update: As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of $19.86M in the current year, an unrestricted surplus of $10.45M in 2022-23 and projected unrestricted deficit of ($6.17M) in 2023-24.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted deficit of ($16.5M) in 2022-23 and ($23.2M) in 2023-24. 5/1/21 Update: As of the 2020-2021 2nd Interim financial report, the District is projecting an unrestricted deficit spend of ($11.2M) in 2021-22 and ($26.4M) in 2022-23. 3/1/21 Update: On the February 4, 2021 Board meeting, the Board approved a reduction of approximately $4.5M. 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-

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			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.	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. 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. 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.

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				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. Update: 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).
4.	Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	In Progress	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	**3/17/22 Update: Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.** 12/16/21 Update: Staff have been assigned to reconcile balance sheet items and a plan is in

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				development to reconcile balance sheet items on an interim basis. 5/1/21 Update: Staff are developing a plan to reconcile remaining balance sheet items on an interim basis. 5/8/2020 Update: This item remains outstanding and staff have been assigned some balance sheets to reconcile. In 2019-20, staff will reconcile at each interim report period.
5.	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	Complete	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 the 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	**3/17/22 Update: The 2021-22 Second Interim Report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years. Based on 2021-22 Second Interim data, the District has sufficient cash resources to support its current and projected obligations and has addressed the identified deficiency.** 12/16/21 Update: The 2021-22 First Interim report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years. 5/1/21 Update: Due to one-time savings as a result of the COVID-19 pandemic and approval for cash deferral exemptions from CDE, the 2020-21 Second Interim Cash Flow Report projects a positive cash balance for the 2020-21, 2021-22 and 2022-23 fiscal years. 3/1/21 Update: The 2020-21 First Interim Report projects that the district is able to meet

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				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. 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. 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. 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. 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.

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6.	Are all charters authorized by the district going concerns? (part 1)	In Progress	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.	**3/17/2022 Update: The 2021-22 Second Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.** 12/16/21 Update: The 2021-22 First Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty. 9/16/21 Update: With the 2020-21 Year End closing process, only $245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School. 5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at $392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding. 3/1/21 Update: No projected changes at this

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				time. 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. 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. 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. 7/23/19 Update: 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

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				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. Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.
7.	Are all charters authorized by the district going concerns? (part 2)	In Progress	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	**3/17/2022 Update: The 2021-22 Second Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.** 12/16/21 Update: The 2021-22 First Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty. 9/16/21 Update: With the 2020-21 Year End closing process, only $245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.

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			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.	9/16/21 Update: With the 2020-21 Year End closing process, only $245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School. 5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at $392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding. 3/1/21 Update: Pending 2020-21 2nd Interim Adjustments. 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. 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. 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

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				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. 7/23/19 Update: 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. The Cabinet will continue to work with New Tech. The remaining work to be finalized is the

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				comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor. Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.
8.	Did the district conduct a pre settlement 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?	In Progress	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 multiyear 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	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 standards that would save an estimated approximate $17 Million annually. 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. 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

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			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.	distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150. 7/22/19 Update: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA.
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?	Complete	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.	3/1/21 Update: SCTA Retros paid. No outstanding COLAs. 3/10/20 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. 7/22/19 Update: 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.
10.	Does the district have a plan to	In Progress	Most of the district's general fund	**3/17/2022 Update: The 2021-22 Second**

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	reduce and/or eliminate any increasing contributions from the general fund to other resources?		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. 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.	**Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.** 12/16/21 Update: The 2021-22 First Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty. 5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at $392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding. 3/1/21 Update: The District projected a contribution for fiscal year 2020-21 of $314,819 for George Washington Carver and $521,079 for New Tech Charter School. 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

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				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. 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.
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.)	In Progress	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.	**3/17/2022 Update: As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of $19.86M in the current year, an unrestricted surplus of $10.45M in 2022-23 and projected unrestricted deficit of ($6.17M) in 2023-24.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of $12.9M in the current year and a projected deficit of ($16.5M) in 2022-23 and ($23.2M) in 2023-24. 5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of ($11.2M) in 21-22 and

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				($26.4M) in 22-23. 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. 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. 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.
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	Complete	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	**3/17/22 Update: As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of $19.86M in the current year, an unrestricted surplus of $10.45M in 2022-23 and projected unrestricted deficit of ($6.17M) in 2023-24. On December 17, 2021 the District presented and approved a fiscal**

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	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?		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.	**recovery plan to help address a portion of the structural deficit. Based on the 2021-22 Second Interim data, historical trend data, and the FRP plans approved in February 2021 and December 2021, the District has addressed the identified deficiencies.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of $12.9M in the current year and a projected deficit of ($16.5M) in 2022-23 and ($23.2M) in 2023-24. The District is working on presenting a fiscal recovery plan to address the $23.2M projected deficit for 2023-24 to the Board for approval. 5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of ($11.2M) in 21-22 and ($26.4M) in 22-23. 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. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1,

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				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. 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. 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. Update: District Recommended Plan will correct deficit spending. However,

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				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, $28,1253,536 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 adopt $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.
13.	Does the district have a plan to fund its liabilities for retiree benefits?	In Progress	The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report	**3/17/2022 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its**

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			of OPEB Liabilities. 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. The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows pre funded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states: . . . 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.	**progress towards funding the OPEB liability.** 12/16/21 Update: On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from $654M as of June 30, 2020 to $415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year. 5/1/21 Update: 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. 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.

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				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 decreased 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

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				liability will continue to grow without continued efforts to decrease it. The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.
14.	Has the district developed measures to mitigate the effect of student transfers out of the district?	In Progress	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.	**3/17/22 Update: Currently working to provide our current School Board with the necessary information to support a decision on moving forward with a third party vendor to support the Inter and Intra district permit process.** 12/16/21 Update: Currently looking at third party vendors that support a robust online Inter and Intra district permit submission and tracking system. This will help support our Data tracking needs. The creation of an in-district Intra/Inter district permit appeal process is still in development. 5/1/21 Update: Initiated a requirement to attach documentation pertaining to the reason for any ITP request. Documentation will not be processed without supporting documents. 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

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				have been made for this student etc. 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. 5/8/2020 Update: In Progress, delayed due to COVID-19 pandemic. 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.
15.	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	Complete	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.	**3/17/2022 Update: As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of $123.5M in 2021-22, $134M in 2022-23, and $127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second Interim data, the district has addressed the identified deficiency.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of $116.6M in 2021-22, $100.2M in

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				2022-23 and $77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty. 5/1/21 Update: At the March 18, 2021 Board Meeting, the 20-21 2nd Interim financial report was approved by the Board with a qualified certification. The 20-21 Unrestricted General Fund balance presented is $89.5M for 20-21, $78.3M for 21-22 and $51.9M for 22-23. 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. 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

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				solvency. Please see #16 below. 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. 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. Update 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

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				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).
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?	Complete	The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.	**3/17/2022 Update: As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of $123.5M in 2021-22, $134M in 2022-23, and $127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second Interim data, the District has addressed the identified deficiency.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of $116.6M in 2021-22, $100.2M in 2022-23 and $77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty. 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. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board

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				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. 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. Update: 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

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				fiscal solvency.
17.	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	Complete	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)	**3/17/2022 Update: As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of $123.5M in 2021-22, $134M in 2022-23, and $127.8M in 2023-34. Based on the 2021-22 Second Interim Data, the District's unrestricted fund balance is stable and identified deficiency has been addressed.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of $116.6M in 2021-22, $100.2M in 2022-23 and $77.0M in 2023-24; therefore, it is decreasing year over year. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's unrestricted fund balance is projected to decline from the 20-21 fiscal year to the two subsequent years as follows: 2020-21 = $89.5M, 2021-22 = $78.3M, 2022-23 = $51.9M. 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

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				2022-2023 = -$31M 3/1/21 Update: Pending 20-21 2nd Interim final numbers. 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. 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. Update: 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:

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				$23,498,932 and *2021-22: ($7,478,207).
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?	In Progress	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.	**3/17/2022 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.** 12/16/21 Update: On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from $654M as of June 30, 2020 to $415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year. 5/1/21 Update: 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. 3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB

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				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. 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 decreased 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

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				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. In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted.
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?	In Progress	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At the 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	**3/17/22 Update: As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund. 3/1/21 Update: Pending 2020-21 2nd Interim final numbers. 11/30/2020 Update: As of the Revised

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				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. 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%. 3/10/20 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%. In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.
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?	In Progress	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.	**3/17/22 Update: As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted

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				General Fund projected expenditures and 69% of the combined General Fund. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund. 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: Pending 2020-21 2nd Interim final numbers. 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%. 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%. In Progress: Once the final calculations are determined for the second retro payment, this

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				can then be determined.
21.	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	In Progress	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.	**3/17/2022 Update: Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers.** 12/16/21 Update: Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers. 5/1/21 Update: Staff is working with sites and departments to encumber and spend SIG, CSI and carryover Title funded programs to ensure these funds are not lost, also when needed the District will file for extension waivers. Update: For the 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 programmed. 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 a $1.4 million carryover that needs to

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				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.
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?	In Progress	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. **3/17/22 – The District is about to implement a process in Escape that will allow for automatic and timed employment status changes when folks are hired and when they are separated. This change should allow a clear delineation of the automated network access process through UMRA, allowing for automatic network access/denial for those whose status changes. The Palo Alto firewall installation continues to move forward with a mid-April go live.** 12/16/21 Update: The district completed a network security audit in June, 2021, that

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				included a review of the Escape servers. We are currently using Illumio software on the Escape servers to monitor how the servers are accessed and by whom. Once the review is complete, Escape servers will be locked down to restrict access. The district is moving Infinite Campus, the Student Information System, to the cloud over the Winter break to increase security. The recent move from an on-premises Exchange email server to the cloud-based O365 is also part of the security move to mitigate phishing attempts and data loss. A new Palo Alto 5260 firewall, with threat prevention and zero-day attack virus detection, has been approved with matching E-Rate funds, ordered the first week of November. We are still working on cleaning up data in our Escape system to allow for UMRA account creation to take place. We are meeting this month to make refinements to our script and process to bring this about quicker. We are also working with a newly hired Escape contractor/developer to automate our onboarding and separation processes. This will improve our data quality. 9/16/21 Update: We continue to work on data clean up so that we can turn on UMRA for the creation of accounts. UMRA is being used to disable staff accounts as soon as their employment status shows that they should no

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				longer have access. We should be ready for full deployment by the end of the year. 5/1/21 Update: Progress has been made on the data clean up and we are seeing positive test results in our test data pulls. We will have this done very soon. We have also seen a significant switch in changes in the initial data entry causing fewer data issues. HR has made changes in the way data is entered and made it operational. 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. 3/1/21 Update: UMRA was enabled on 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. 3/11/2020 Update: The implementation will continue after the new Chief Information Officer is hired.
23.	Does the district ensure that duties in the following areas are segregated, and that they are	In Progress	Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in	**3/17/2022 Update: The AP warrant process includes several layers of review and approval which provide a sufficient segregation of**

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	supervised and monitored? • Accounts payable (AP)		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	**duties.** 5/1/21 Update: The AP warrant process includes each AP team member inputting data. Once input, the data is then reviewed and cross-checked by a different AP team member. Once the review is complete, the AP batch is forwarded to the Lead AP for audit. Upon audit completion the AP batch is reviewed and approved by the Director of Accounting. The AP Batch is then printed by the Lead AP for distribution. With the multi-levels of review and audit in place for each AP batch, the district has ensured that duties are sufficiently segregated, supervised and monitored. 3/1/21 Update: IDT meetings ongoing, no process change at this time. 11/30/2020 Update: Interdepartmental 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. Update: 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

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				options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.
24.	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	In Progress	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.	**3/17/22 Update: The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.** 12/16/21 Update: The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time. 5/1/21 Update: The payroll process begins with a fiscal technician inputting payroll data and submitting to their Payroll Lead to review and initial the reports. The initial report is then provided to the payroll Supervisor for an additional layer of review and final approval. Once approved, the payroll is locked within the

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				financial system. To finish the process, a separate fiscal technician and Payroll Lead review the check batch and reconciles the check numbers to the payroll. With the multi-levels of review and approval in place, the payroll department ensures the process is segregated, supervised and monitored. 3/1/21 Update: IDT meetings ongoing, no process change at this time. 11/30/2020 Update: Interdepartmental 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. Update: 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.
25.	Is training on financial management and budget	Complete	There has been little or no budget and fiscal training for site and department	12/16/21 Update: Trainings continue to be offered upon request or when new employees

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	offered to site and department administrators who are responsible for budget management?		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.	start working for sites and departments. 5/1/21 Update: Currently, trainings are provided upon request. 3/1/21 Update: Currently, trainings are provided upon request. Update: 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 training offered monthly to all staff.
26.	Does the governing board adopt and revise policies and administrative regulations annually?	Complete	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.	3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies 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

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				regulations and work with the Legal Services Department to update existing or adopt new policies. 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 adopted at 3/4/21 Board Meeting. 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. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board

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				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. 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. Update: 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.

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27.	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	Complete	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.	3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies 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. 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 adopted at 3/4/21 Board Meeting. 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

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				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**.** 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. 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. Update: 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.

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28.	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Complete	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	12/16/21 Update: The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting. The District continues to include staffing ratios within the public hearing and subsequent adoption of the budget for each fiscal year. 9/16/21 Update: The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting. 5/1/21 Update: The staffing ratios for fiscal year 2021-22 were completed in preparation for Budget Development meetings conducted in January and February 2021. The staffing ratios will be approved in June 2021 when the Budget for 2021-22 is approved. 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. Update: 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:

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				Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined.
29.	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Complete	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.	12/16/21 Update: The Board approved the Facilities Master Plan on October 21, 2021. 9/16/21 Update: The FMP was completed August 2021, Board Approval expected in the Fall 2021. 5/1/21 Update: Completion date is Summer 2021. 3/1/21 Update: New completion date is Summer 2021. 11/30/2020 Update: New completion date is Spring 2021. 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. Update: 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.
30.	Does the district have an up-to-date long-range facilities master	Complete	The district's facilities master plan was prepared by MTD Architecture in 2012 and has	12/16/21 Update: The Board approved the Facilities Master Plan on October 21, 2021.

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	plan?		not been updated since.	9/16/21 Update: The FMP was completed August 2021, Board Approval expected in the Fall 2021. 5/1/21 Update: Completion date is Summer 2021. 3/1/21 Update: New completion date is Summer 2021. Update: 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 (FMP) 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. 11/30/2020 Update: New completion date is Spring 2021. 5/8/2020 Update: The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments has been delayed due to the school closures.
31.	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Complete	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. 11/30/2020 Update: Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.

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32.	Is the district's contribution rate to special education at or below the statewide average contribution rate?	In Progress	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.	**3/17/22 Update: The Special Education department has worked with the Business department to monitor and accurately report on the Special Education budget. Aside from hiring for a Budget Analyst, the department has also hired a fund specialist to support greater capacity and expertise to the day-to-day operations of the Special Education budget. The team of Special Education and Business Services continues to meet and collaborate on a regular basis. Part of this partnership included the review and development of the SCUSD SELPA Local Plan which showed the local contribution rate to be 64.39% which is slightly under the statewide average referenced above.** **Over the past couple of months, the focus of the partnership has been on budget development for the 2022-2023 school year.** 12/16/21 Update: The Special Education department is working closely with the Business Department to ensure accurate reporting of the Special Education budget. With the support of the Business Department, we have secured a Budget Analyst position dedicated to the Special Education department and are working on building even greater capacity in ensuring fiscally responsible

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				decisions and reporting. The team has also collaborated to implement monthly and quarterly check-ins to review the special education budget throughout the year. 3/1/21 Update: 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. Sacramento City Unified MOE 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% 3/10/2020 Update: The 2019-20 First Interim indicates $82,559,549 of General Fund

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				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). 11/30/2020 Update: Program analysis was conducted by SCOE experts, 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. 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.
33.	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	In Progress	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%.	**3/17/22 Update: The District's current rate of identification continues to be 16.5% and continues to be an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. The department is also working with the Academic Office in ways it can better systematize and communicate pre-referral processes and interventions across the District.** 12/16/21 Update: The District's current rate of

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				identification is 16.5%. This is an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. Update: Program analysis was conducted and completed by SCOE Expert. 3/1/21 Update: The Fall 1 reporting window highlights that the District's current rate of identification of students as eligible for special education is 16.3%. 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.
34.	Does the district analyze and plan for the costs of due process hearings?	In Progress	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.	**3/17/22 Update: The Special education department has now begun implementing the comprehensive system for tracking special education conflicts. Additionally, our Alternative Dispute Resolution (ADR) efforts are taking off with more families participating in lower level conflict resolution practices. Additionally, the department has provided ADR training to other members of the Academic Office as a way to build greater capacity across the system.** 12/16/21 Update: The Special Education Department has collaborated with its legal

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				partners to develop a comprehensive system of tracking for special education conflicts. This includes settlement tracking, comprehensive invoice reviews, quarterly check-ins with department administrators to review what has been/ has not been used. Additionally, the department is focusing on building up and implementing Alternative Dispute Resolution strategies and processes to support resolving conflicts at a lower level prior to due process filings. 3/1/21 Update: 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. 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. Update: Program analysis was conducted and completed by SCOE Expert.
35.	Has the district corrected all audit findings?	Complete	The district has only partially implemented the findings related to student body funds and	5/12/2020 Update: The District did not have any student body funds or attendance audit

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			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.	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. Update: 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.
36.	Is the superintendent's evaluation performed according to the terms of the contract	Complete	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	The current superintendent has been provided with evaluations as outlined in his contract.

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			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.	
37.	Does the district include facility needs when adopting a budget?	Complete	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.

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38.	Is the district using the same financial system as its county office of education?	Complete	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.
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?	Complete	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.
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?	Complete	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	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.

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			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.	
41.	Does the district account for all positions and costs?	Complete	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. 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	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. Update: 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

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			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.	extensive testing of the technical solution and obtained approval from the Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for the week of June 17, 2019.
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)	Complete /Ongoing	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 needed 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.
43.	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such	Complete	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	Ongoing: Personnel Requisitions are now required for all changes, signed off by the Business Office and submitted to H.R. for processing.

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	as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)		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. 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	

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			the information was input directly into the system and the typical forms are not used at the one-stop meetings.	
44.	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Complete	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.
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)	Complete	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.	7/23/19 Update: 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 an intentional effort to make sure numbers tied in both the LCAP and budget presentations. 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.

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				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) 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.
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?	Complete	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.	3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting. 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. 3/10/2020 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-

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			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.	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: 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.
47.	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	Complete	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

No.	FCMAT Finding	Status	District Response	Progress
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?	Complete	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.
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?	Complete	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	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.

No.	FCMAT Finding	Status	District Response	Progress
			salaries and benefits. Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: $1,500,000 2016-17: $322,344 2017-18: $502,296 Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows: 2018-19: $2,345,207 2019-20: $382,178 2020-21: $382,178 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: 2019-20: ($791,940.93) 2020-21: ($2,754,969.93) 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	

No.	FCMAT Finding	Status	District Response	Progress
			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.	
50.	Has the district's enrollment been increasing or stable for the current and three prior years?	Complete	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.
51.	Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	Complete	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. 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.	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.

No.	FCMAT Finding	Status	District Response	Progress
			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: * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics.	
52.	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	Complete	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	3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting. 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

No.	FCMAT Finding	Status	District Response	Progress
			funding will likely not be available to the district, leaving a $13.2 million deficit moving forward.	not later than January 2021. 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. 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.
53.	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	Complete	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	The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.

No.	FCMAT Finding	Status	District Response	Progress
			$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.	
54.	Is training on the budget and governance provided to board members at least every two years?	Complete	There was no evidence that budget or governance training is provided to board members regularly.	The Superintendent has been conducting Board Learning Sessions. Board governance trainings has 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.
55.	Does the district use its most current multiyear projection when making financial decisions?	Complete	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	Current budget philosophy is to understand fourth year budget implications of financial decisions.

No.	FCMAT Finding	Status	District Response	Progress
			through 2020-21.	
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?	Complete	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 the General Fund to Mello Roos tax collections.
57.	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	Complete	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. Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.

No.	FCMAT Finding	Status	District Response	Progress
			during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.	
58.	Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?	Complete	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. 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.	Position Control true-up conducted with the support of SCOE fiscal experts. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.

No.	FCMAT Finding	Status	District Response	Progress
59.	Does the governing board approve all new positions before positions are posted?	Complete	The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.	New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, the 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).
60.	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Complete	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.	H.R. and Business Services now meet bi-monthly.

2021-2022
Second Interim Financial Report

Sacramento
City Unified
School District

Guiding Principle

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

Board of Education
March 17, 2022

Sacramento City Unified School District

Board of Education

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Vacant, Chief Communications Officer
Vacant, Chief Continuous Improvement and Accountability Officer
Bob Lyons, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
Rose F. Ramos, Chief Business Officer
Christine Baeta, Chief Academic Officer

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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 17, 2022 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.

X 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 & Operations 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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) 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
		• Management/supervisor/confidential? (Section S8C, 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	

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

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 (2021-22)				
District Regular	38,219.84	38,098.86		
Charter School	0.00	0.00		
Total ADA	**38,219.84**	**38,098.86**	**-0.3%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	35,979.79	36,886.35		
Charter School	0.00	0.00		
Total ADA	**35,979.79**	**36,886.35**	**2.5%**	**Not Met**
2nd Subsequent Year (2023-24)				
District Regular	35,800.61	35,665.98		
Charter School	0.00			
Total ADA	**35,800.61**	**35,665.98**	**-0.4%**	**Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The standard is not met in the 1st subsequent year because the projections are utilizing the the Governor's proposal of averaging the last three years to determine the funded ADA for 22-23.

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.

	Enrollment			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	38,044	38,045		
Charter School	0			
Total Enrollment	**38,044**	**38,045**	**0.0%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	37,853	36,543		
Charter School	0			
Total Enrollment	**37,853**	**36,543**	**-3.5%**	**Not Met**
2nd Subsequent Year (2023-24)				
District Regular	37,664	36,360		
Charter School	0			
Total Enrollment	**37,664**	**36,360**	**-3.5%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The standard is not met for the 1st and 2nd subsequent years because the enrollment projections were updated after the first interim report and reflect the drop in CBEDS from the 2020-21 school year.

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 (2018-19)			
District Regular	38,425	40,660	
Charter School		0	
Total ADA/Enrollment	**38,425**	**40,660**	**94.5%**
Second Prior Year (2019-20)			
District Regular	38,220	40,408	
Charter School		0	
Total ADA/Enrollment	**38,220**	**40,408**	**94.6%**
First Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School	0		
Total ADA/Enrollment	**38,220**	**39,003**	**98.0%**
		Historical Average Ratio:	95.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.2%**

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 (2021-22)				
District Regular	34,219	38,045		
Charter School	0			
Total ADA/Enrollment	**34,219**	**38,045**	**89.9%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	34,559	36,543		
Charter School				
Total ADA/Enrollment	**34,559**	**36,543**	**94.6%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	34,386	36,360		
Charter School				
Total ADA/Enrollment	**34,386**	**36,360**	**94.6%**	**Met**

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

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

1a. STANDARD 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) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2021-22)	449,609,603.00	448,324,207.00	-0.3%	Met
1st Subsequent Year (2022-23)	435,037,793.00	455,847,688.00	4.8%	Not Met
2nd Subsequent Year (2023-24)	444,196,997.00	455,855,443.00	2.6%	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 1st and 2nd subsequent years because the LCFF projections are using the increased COLA's proposed with the 22-23 Governor's budget proposal of 5.33% in 22-23 and 3.61% in 23-24 along with the proposal to average the trior years ADA.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	312,764,027.68	340,095,947.55	92.0%
Second Prior Year (2019-20)	300,961,267.98	322,052,655.05	93.5%
First Prior Year (2020-21)	301,601,587.00	327,117,964.02	92.2%
		Historical Average Ratio:	92.6%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**89.6% to 95.6%**	**89.6% to 95.6%**	**89.6% to 95.6%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2021-22)	312,983,325.58	337,790,378.51	92.7%	Met
1st Subsequent Year (2022-23)	322,225,655.29	350,129,596.29	92.0%	Met
2nd Subsequent Year (2023-24)	328,525,404.29	360,182,676.29	91.2%	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.

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

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
Current Year (2021-22)	178,164,006.37	181,366,093.65	1.8%	No
1st Subsequent Year (2022-23)	92,875,416.00	93,033,889.00	0.2%	No
2nd Subsequent Year (2023-24)	93,546,500.00	93,704,973.00	0.2%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	86,604,731.56	90,458,353.74	4.4%	No
1st Subsequent Year (2022-23)	74,825,868.00	79,216,231.00	5.9%	Yes
2nd Subsequent Year (2023-24)	74,825,868.00	79,216,231.00	5.9%	Yes

Explanation: (required if Yes)
The 1st and 2nd subsequent years are out of range due the addition of the one-time Learning Recovery Grant of $3.7M for the current year and then the removal of those revenues in the 1st subsequent year and also the 1st subsequent includes the projected increase in AB602 funds of $4.2M

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2021-22)	8,566,278.93	8,756,073.74	2.2%	No
1st Subsequent Year (2022-23)	5,935,250.00	6,162,962.00	3.8%	No
2nd Subsequent Year (2023-24)	5,935,250.00	6,162,962.00	3.8%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2021-22)	78,030,434.57	78,649,370.20	0.8%	No
1st Subsequent Year (2022-23)	45,349,259.00	42,153,561.00	-7.0%	Yes
2nd Subsequent Year (2023-24)	46,796,462.00	46,917,768.00	0.3%	No

Explanation: (required if Yes)
Books & Supplies are out of range in the 1st subsequent year because it includes the removal of $5 million related to the Fiscal Recovery plan and then it is added back in the 2nd subsequent year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2021-22)	133,889,810.04	134,868,158.57	0.7%	No
1st Subsequent Year (2022-23)	85,950,869.00	89,492,144.00	4.1%	No
2nd Subsequent Year (2023-24)	87,973,071.00	91,079,352.00	3.5%	No

Explanation: (required if Yes)

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	273,335,016.86	280,580,521.13	2.7%	Met
1st Subsequent Year (2022-23)	173,636,534.00	178,413,082.00	2.8%	Met
2nd Subsequent Year (2023-24)	174,307,618.00	179,084,166.00	2.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	211,920,244.61	213,517,528.77	0.8%	Met
1st Subsequent Year (2022-23)	131,300,128.00	131,645,705.00	0.3%	Met
2nd Subsequent Year (2023-24)	134,769,533.00	137,997,120.00	2.4%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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	17,040,000.00	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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]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.

[2]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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.7%	15.1%	12.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.2%**	**5.0%**	**4.2%**

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: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2021-22)	19,865,076.39	338,056,378.51	N/A	Met
1st Subsequent Year (2022-23)	10,451,535.71	350,395,596.29	N/A	Met
2nd Subsequent Year (2023-24)	(6,172,788.29)	360,448,676.29	1.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	130,185,623.32	Met
1st Subsequent Year (2022-23)	140,637,159.03	Met
2nd Subsequent Year (2023-24)	134,464,370.74	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 (2021-22)	179,714,098.00	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	34,219	34,559	34,386
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

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):

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

		Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	715,318,263.27	614,501,675.29	631,804,838.29
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)	715,318,263.27	614,501,675.29	631,804,838.29
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	14,306,365.27	12,290,033.51	12,636,096.77
6.	Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**14,306,365.27**	**12,290,033.51**	**12,636,096.77**

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	35,651,325.00	30,610,496.00	31,475,654.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	76,414,477.50	62,133,842.21	48,938,684.92
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	112,065,802.50	92,744,338.21	80,414,338.92
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.67%	15.09%	12.73%
District's Reserve Standard (Section 10B, Line 7):	**14,306,365.27**	**12,290,033.51**	**12,636,096.77**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? — No

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

The District anticipates temporary borrowing between the general fund to the adult education fund.

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since 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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2021-22)	(94,944,460.00)	(92,324,656.00)	-2.8%	(2,619,804.00)	Met
1st Subsequent Year (2022-23)	(101,119,460.00)	(96,922,460.00)	-4.2%	(4,197,000.00)	Met
2nd Subsequent Year (2023-24)	(107,695,959.00)	(103,501,459.00)	-3.9%	(4,194,500.00)	Met
1b. **Transfers In, General Fund ***					
Current Year (2021-22)	2,316,301.00	2,291,754.00	-1.1%	(24,547.00)	Met
1st Subsequent Year (2022-23)	2,316,301.00	2,291,754.00	-1.1%	(24,547.00)	Met
2nd Subsequent Year (2023-24)	2,316,301.00	2,291,754.00	-1.1%	(24,547.00)	Met
1c. **Transfers Out, General Fund ***					
Current Year (2021-22)	266,000.00	266,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	266,000.00	266,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	266,000.00	266,000.00	0.0%	0.00	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. MET - Projected transfers out 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)

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If 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) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51 - Bond,Interest & Redemption Fund	Object 7438/7439	436,422,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01,09,11,12,13,21,67,68	Object codes 1000-3999	5,328,863
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds	19	Fund 25 - Developer Fees, Fund 49 - Mello Roos	Ojbect 7438/7439	57,855,000
TOTAL:				499,606,829

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	48,556,901	60,272,770	43,158,410	44,083,765
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,465,334	5,462,404	5,467,974	5,466,294
Total Annual Payments:	54,022,235	65,735,174	48,626,384	49,550,059
Has total annual payment increased over prior year (2020-21)?		**Yes**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The annual payments will be paid from the Bond, Interest and Redemption fund that is managed by the County Treasurer's office through the collection of property taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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

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

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? Yes

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	415,066,116.00	415,066,116.00
b. OPEB plan(s) fiduciary net position (if applicable)	97,327,847.00	97,327,847.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	317,738,269.00	317,738,269.00
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, 2020	Jun 30, 2020

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	28,427,786.00	28,427,786.00
1st Subsequent Year (2022-23)	29,218,878.00	29,218,878.00
2nd Subsequent Year (2023-24)	29,218,878.00	29,218,787.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	26,644,615.25	24,864,409.15
1st Subsequent Year (2022-23)	28,427,786.00	28,427,786.00
2nd Subsequent Year (2023-24)	29,218,878.00	29,218,878.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	21,390,475.00	21,390,475.00
1st Subsequent Year (2022-23)	22,378,121.00	22,378,121.00
2nd Subsequent Year (2023-24)	22,999,010.00	22,999,010.00

d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	3,098	3,098
1st Subsequent Year (2022-23)	3,098	3,098
2nd Subsequent Year (2023-24)	3,098	3,098

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)

   Yes

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

   No

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

   No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	15,102,524.00	15,102,524.00
b. Unfunded liability for self-insurance programs	15,102,524.00	15,102,524.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	15,102,524.00	15,102,524.00
1st Subsequent Year (2022-23)	15,102,524.00	15,102,524.00
2nd Subsequent Year (2023-24)	15,102,524.00	15,102,524.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	15,102,524.00	15,102,524.00
1st Subsequent Year (2022-23)	15,102,524.00	15,102,524.00
2nd Subsequent Year (2023-24)	15,102,524.00	15,102,524.00

4. Comments:

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,217.0	2,265.7	2,265.7	2,265.7

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	2,638,703	

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	48,121,384	51,971,095	56,128,782
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	Included in Budget	8.0%	8.0%

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?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included in budget	156,605,637	158,945,181
3. Percent change in step & column over prior year	Included in budget	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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.):

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? No
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	1,255.0	1,357.9	1,357.9	1,357.9

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 772,453

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	25,208,498	27,225,178	29,403,192
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	Included in budget	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		
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	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included in budget	35,335,682	35,583,640
3. Percent change in step & column over prior year	Included in budget	0.7%	0.7%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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.):

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? No

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	258.3	290.8	290.8	290.8

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	471,009

4. Amount included for any tentative salary schedule increases	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,934,003	4,248,724	4,588,622
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	Included in budget	8.0%	8.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included in budget	23,309,516	23,472,923
3. Percent change in step and column over prior year	Included in budget	0.7%	0.7%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A1. - Cashflow projections are attached separately to second interim report. A8. - Reports have been completed by the Fiscal Crisis Management Team (FCMAT) as well as the State Auditor.

End of School District Second Interim Criteria and Standards Review

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	434,484,520.00	1.73%	442,008,001.00	0.00%	442,015,756.00
2. Federal Revenues	8100-8299	156,000.00	0.00%	156,000.00	0.00%	156,000.00
3. Other State Revenues	8300-8599	7,370,623.00	0.00%	7,370,623.00	0.00%	7,370,623.00
4. Other Local Revenues	8600-8799	5,943,213.90	0.00%	5,943,214.00	0.00%	5,943,214.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,291,754.00	0.00%	2,291,754.00	0.00%	2,291,754.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(92,324,656.00)	4.98%	(96,922,460.00)	6.79%	(103,501,459.00)
6. Total (Sum lines A1 thru A5c)		357,921,454.90	0.82%	360,847,132.00	-1.82%	354,275,888.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				163,470,967.29		162,393,475.29
b. Step & Column Adjustment				2,288,594.00		2,273,509.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,366,086.00)		(492,714.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	163,470,967.29	-0.66%	162,393,475.29	1.10%	164,174,270.29
2. Classified Salaries						
a. Base Salaries				36,265,770.52		36,265,768.00
b. Step & Column Adjustment				253,860.48		253,860.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(253,863.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,265,770.52	0.00%	36,265,768.00	0.70%	36,519,628.00
3. Employee Benefits	3000-3999	113,246,587.77	9.11%	123,566,412.00	3.45%	127,831,506.00
4. Books and Supplies	4000-4999	11,365,824.40	-28.41%	8,137,338.00	54.12%	12,541,003.00
5. Services and Other Operating Expenditures	5000-5999	22,461,336.69	14.03%	25,612,244.00	-2.54%	24,961,910.00
6. Capital Outlay	6000-6999	374,340.40	-80.71%	72,200.00	0.00%	72,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,544,448.56)	-32.97%	(7,067,841.00)	0.00%	(7,067,841.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	266,000.00	0.00%	266,000.00	0.00%	266,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		338,056,378.51	3.65%	350,395,596.29	2.87%	360,448,676.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		19,865,076.39		10,451,535.71		(6,172,788.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		103,708,114.11		123,573,190.50		134,024,726.21
2. Ending Fund Balance (Sum lines C and D1)		123,573,190.50		134,024,726.21		127,851,937.92
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	328,869.00		328,869.00		328,869.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,178,519.00		40,951,519.00		47,108,730.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
2. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		123,573,190.50		134,024,726.21		127,851,937.92

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
c. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		112,065,802.50		92,744,338.21		80,414,338.92

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The adjustments in B.1.d are related to the add back of 21-22 first and second innterim salary savings offset by reductions related to the Fiscal Recovery plan and layoffs, in the 22-23 year it is the FTE decrease that is aligned with the enrollment decline. For B.2.d the adjustment is related to the add back of 21-22 first and second interim salary savings offset by reductions related to the Fiscal Recovery plan and layoffs.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,240,374.00	0.00%	2,240,374.00	0.00%	2,240,374.00
2. Federal Revenues	8100-8299	181,210,093.65	-48.75%	92,877,889.00	0.72%	93,548,973.00
3. Other State Revenues	8300-8599	83,087,730.74	-13.53%	71,845,608.00	0.00%	71,845,608.00
4. Other Local Revenues	8600-8799	2,812,859.84	-92.19%	219,748.00	0.00%	219,748.00
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	92,324,656.00	4.98%	96,922,460.00	6.79%	103,501,459.00
6. Total (Sum lines A1 thru A5c)		361,675,714.23	-26.98%	264,106,079.00	2.75%	271,356,162.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				68,244,978.44		56,532,400.44
b. Step & Column Adjustment				382,172.00		316,581.75
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,094,750.00)		2,229,000.55
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,244,978.44	-17.16%	56,532,400.44	4.50%	59,077,982.74
2. Classified Salaries						
a. Base Salaries				30,125,734.17		25,889,284.77
b. Step & Column Adjustment				132,854.60		114,172.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,369,304.00)		606,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,125,734.17	-14.06%	25,889,284.77	2.78%	26,609,456.77
3. Employee Benefits	3000-3999	76,338,641.96	-5.81%	71,903,758.00	3.55%	74,458,206.00
4. Books and Supplies	4000-4999	67,283,545.80	-49.44%	34,016,223.00	1.06%	34,376,765.00
5. Services and Other Operating Expenditures	5000-5999	112,406,821.88	-43.17%	63,879,900.00	3.50%	66,117,442.00
6. Capital Outlay	6000-6999	13,473,852.57	-41.82%	7,839,732.00	0.00%	7,839,732.00
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	9,388,309.94	-29.77%	6,593,125.00	0.00%	6,593,125.00
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)				(2,548,344.21)		(3,716,547.51)
11. Total (Sum lines B1 thru B10)		377,261,884.76	-29.99%	264,106,079.00	2.75%	271,356,162.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(15,586,170.53)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,198,603.35		6,612,432.82		6,612,432.82
2. Ending Fund Balance (Sum lines C and D1)		6,612,432.82		6,612,432.82		6,612,432.82
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,612,432.82		6,612,432.82		6,612,432.82
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)		6,612,432.82		6,612,432.82		6,612,432.82

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B.1.d/B.2.d - net adjustments made for removing expenditures related to one-time/expiring grants (primarily ESSER/ELO/IPI funds) and offset by adjustments made for increases in special education staffing. B.10 - budget adjustments needed to be made to self sustaining grants for increased costs related to step/column increases, STRS/PERS adjustments and health/welfare increases for each subsequent year.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	436,724,894.00	1.72%	444,248,375.00	0.00%	444,256,130.00
2. Federal Revenues	8100-8299	181,366,093.65	-48.70%	93,033,889.00	0.72%	93,704,973.00
3. Other State Revenues	8300-8599	90,458,353.74	-12.43%	79,216,231.00	0.00%	79,216,231.00
4. Other Local Revenues	8600-8799	8,756,073.74	-29.62%	6,162,962.00	0.00%	6,162,962.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,291,754.00	0.00%	2,291,754.00	0.00%	2,291,754.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		719,597,169.13	-13.15%	624,953,211.00	0.11%	625,632,050.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				231,715,945.73		218,925,875.73
b. Step & Column Adjustment				2,670,766.00		2,590,090.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,460,836.00)		1,736,286.55
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	231,715,945.73	-5.52%	218,925,875.73	1.98%	223,252,253.03
2. Classified Salaries						
a. Base Salaries				66,391,504.69		62,155,052.77
b. Step & Column Adjustment				386,715.08		368,032.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,623,167.00)		606,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,391,504.69	-6.38%	62,155,052.77	1.57%	63,129,084.77
3. Employee Benefits	3000-3999	189,585,229.73	3.10%	195,470,170.00	3.49%	202,289,712.00
4. Books and Supplies	4000-4999	78,649,370.20	-46.40%	42,153,561.00	11.30%	46,917,768.00
5. Services and Other Operating Expenditures	5000-5999	134,868,158.57	-33.64%	89,492,144.00	1.77%	91,079,352.00
6. Capital Outlay	6000-6999	13,848,192.97	-42.87%	7,911,932.00	0.00%	7,911,932.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,156,138.62)	-58.94%	(474,716.00)	0.00%	(474,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	266,000.00	0.00%	266,000.00	0.00%	266,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,548,344.21)		(3,716,547.51)
11. Total (Sum lines B1 thru B10)		715,318,263.27	-14.09%	614,501,675.29	2.82%	631,804,838.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,278,905.86		10,451,535.71		(6,172,788.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		125,906,717.46		130,185,623.32		140,637,159.03
2. Ending Fund Balance (Sum lines C and D1)		130,185,623.32		140,637,159.03		134,464,370.74
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	328,869.00		328,869.00		328,869.00
b. Restricted	9740	6,612,432.82		6,612,432.82		6,612,432.82
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	11,178,519.00		40,951,519.00		47,108,730.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
2. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		130,185,623.32		140,637,159.03		134,464,370.74

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
c. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
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)		112,065,802.50		92,744,338.21		80,414,338.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.67%		15.09%		12.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		34,219.38		34,558.72		34,385.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		715,318,263.27		614,501,675.29		631,804,838.29
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)		715,318,263.27		614,501,675.29		631,804,838.29
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)		14,306,365.27		12,290,033.51		12,636,096.77
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)		14,306,365.27		12,290,033.51		12,636,096.77
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)
A. REVENUES								
1) LCFF Sources		8010-8099	430,509,685.00	435,769,916.00	240,650,757.64	434,484,520.00	(1,285,396.00)	-0.3%
2) Federal Revenue		8100-8299	156,000.00	156,000.00	284,152.01	156,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,370,623.00	7,370,623.00	4,289,736.12	7,370,623.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,769,588.89	5,874,135.17	1,751,548.43	5,943,213.90	69,078.73	1.2%
5) TOTAL, REVENUES			443,805,896.89	449,170,674.17	246,976,194.20	447,954,356.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	166,630,868.73	163,420,529.98	82,403,837.02	163,470,967.29	(50,437.31)	0.0%
2) Classified Salaries		2000-2999	36,428,672.59	36,296,430.66	20,334,830.65	36,265,770.52	30,660.14	0.1%
3) Employee Benefits		3000-3999	118,719,396.79	115,727,433.11	58,098,985.14	113,246,587.77	2,480,845.34	2.1%
4) Books and Supplies		4000-4999	13,001,548.29	13,231,916.17	1,173,075.01	11,365,824.40	1,866,091.77	14.1%
5) Services and Other Operating Expenditures		5000-5999	25,422,454.75	23,816,686.26	13,147,184.66	22,461,336.69	1,355,349.57	5.7%
6) Capital Outlay		6000-6999	72,200.00	112,666.91	23,460.71	374,340.40	(261,673.49)	-232.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,067,842.24)	(10,419,377.48)	(425,243.90)	(10,544,448.56)	125,071.08	-1.2%
9) TOTAL, EXPENDITURES			354,357,298.91	343,336,285.61	175,753,964.53	337,790,378.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			89,448,597.98	105,834,388.56	71,222,229.67	110,163,978.39		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
b) Transfers Out		7600-7629	266,000.00	266,000.00	0.00	266,000.00	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	(98,193,763.00)	(94,944,460.00)	0.00	(92,324,656.00)	2,619,804.00	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(96,143,462.00)	(92,894,159.00)	0.00	(90,298,902.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,694,864.02)	12,940,229.56	71,222,229.67	19,865,076.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,708,114.11	103,708,114.11		103,708,114.11	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)			103,708,114.11	103,708,114.11		103,708,114.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,708,114.11	103,708,114.11		103,708,114.11		
2) Ending Balance, June 30 (E + F1e)			97,013,250.09	116,648,343.67		123,573,190.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	103,796.00	104,082.00		103,869.00		
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	48,081,092.00	48,025,778.00		11,178,519.00		
2022-23 Projected Deficit	0000	9780	*18,217,221.00*					
2023-24 Projected Deficit	0000	9780	*24,929,252.00*					
2021-22 LCAP Supplemental/Concentr	0000	9780	*4,934,619.00*					
2022-23 Projected Deficit	0000	9780		*19,458,842.00*				
2023-24 Projected Deficit	0000	9780		*26,201,248.00*				
2021-22 LCAP Supplemental/Concentr	0000	9780		*978,473.00*				
School Site Programs	0000	9780		*381,601.00*				
MAA	0000	9780		*1,005,614.00*				
2023-24 Projected Deficit	0000	9780				*6,172,789.00*		
2021-22 LCAP Supplemental/Concentr	0000	9780				*3,500,000.00*		
School Site Programs	0000	9780				*383,845.00*		
MAA	0000	9780				*1,121,885.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,758,528.00	14,273,929.00		35,651,325.00		
Unassigned/Unappropriated Amount		9790	36,844,834.09	54,019,554.67		76,414,477.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	254,677,332.00	232,049,938.00	127,517,751.46	231,407,201.00	(642,737.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	76,782,060.00	99,152,785.00	47,527,411.00	98,510,126.00	(642,659.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	9,030,619.59	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	688,577.00	686,914.00	351,216.03	686,914.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	79,104,483.00	83,423,477.00	46,447,583.68	83,423,477.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,590,828.00	2,441,088.00	3,004,619.57	2,441,088.00	0.00	0.0%
Prior Years' Taxes		8043	640,689.00	616,006.00	(199,852.84)	616,006.00	0.00	0.0%
Supplemental Taxes		8044	3,514,197.00	3,481,006.00	732,055.44	3,481,006.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	16,463,656.00	17,082,369.00	12,579,572.68	17,082,369.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	10,676,020.00	387,857.41	10,676,020.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	10,853.62	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			444,349,372.00	449,609,603.00	247,389,687.64	448,324,207.00	(1,285,396.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,839,687.00)	(13,839,687.00)	(6,738,930.00)	(13,839,687.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			430,509,685.00	435,769,916.00	240,650,757.64	434,484,520.00	(1,285,396.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	156,000.00	156,000.00	284,152.01	156,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			156,000.00	156,000.00	284,152.01	156,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,576,423.00	1,576,423.00	1,575,640.00	1,576,423.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,794,200.00	5,794,200.00	2,714,096.12	5,794,200.00	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%
TOTAL, OTHER STATE REVENUE			7,370,623.00	7,370,623.00	4,289,736.12	7,370,623.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	14,197.05	50,000.00	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	1,936,781.00	1,936,781.00	966,747.08	1,936,781.00	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	238,667.33	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	1,968,490.00	1,968,490.00	60,766.80	1,968,490.00	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%) 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	358,917.89	463,464.17	471,170.17	532,542.90	69,078.73	14.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,769,588.89	5,874,135.17	1,751,548.43	5,943,213.90	69,078.73	1.2%
TOTAL, REVENUES			443,805,896.89	449,170,674.17	246,976,194.20	447,954,356.90	(1,216,317.27)	-0.3%

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)
Certificated Teachers' Salaries		1100	137,860,025.90	134,356,216.14	68,080,841.85	134,364,265.81	(8,049.67)	0.0%
Certificated Pupil Support Salaries		1200	10,516,468.10	10,531,215.30	4,711,169.18	10,531,215.30	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,801,062.20	16,822,932.14	9,196,715.29	16,818,735.74	4,196.40	0.0%
Other Certificated Salaries		1900	1,453,312.53	1,710,166.40	415,110.70	1,756,750.44	(46,584.04)	-2.7%
TOTAL, CERTIFICATED SALARIES			166,630,868.73	163,420,529.98	82,403,837.02	163,470,967.29	(50,437.31)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	967,469.67	979,037.52	526,266.24	950,566.30	28,471.22	2.9%
Classified Support Salaries		2200	14,857,587.02	14,576,192.44	8,272,189.57	14,576,182.79	9.65	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,186,442.49	5,335,166.77	2,755,320.89	5,324,020.40	11,146.37	0.2%
Clerical, Technical and Office Salaries		2400	13,909,262.71	13,733,655.09	7,954,948.83	13,763,940.86	(30,285.77)	-0.2%
Other Classified Salaries		2900	1,507,910.70	1,672,378.84	826,105.12	1,651,060.17	21,318.67	1.3%
TOTAL, CLASSIFIED SALARIES			36,428,672.59	36,296,430.66	20,334,830.65	36,265,770.52	30,660.14	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,911,985.57	27,351,533.68	13,460,740.59	27,024,353.14	327,180.54	1.2%
PERS		3201-3202	8,231,419.03	8,166,650.50	4,428,041.05	8,164,004.11	2,646.39	0.0%
OASDI/Medicare/Alternative		3301-3302	5,206,749.67	5,148,459.79	2,758,339.67	5,150,897.88	(2,438.09)	0.0%
Health and Welfare Benefits		3401-3402	55,087,532.31	54,232,133.46	27,834,586.19	53,404,631.58	827,501.88	1.5%
Unemployment Insurance		3501-3502	2,447,807.68	1,004,351.68	509,899.65	1,009,429.98	(5,078.30)	-0.5%
Workers' Compensation		3601-3602	3,042,445.61	2,991,326.38	1,582,844.83	2,992,652.70	(1,326.32)	0.0%
OPEB, Allocated		3701-3702	16,727,722.47	16,769,179.07	7,492,655.70	15,436,798.61	1,332,380.46	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	63,734.45	63,798.55	31,877.46	63,819.77	(21.22)	0.0%
TOTAL, EMPLOYEE BENEFITS			118,719,396.79	115,727,433.11	58,098,985.14	113,246,587.77	2,480,845.34	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,143,673.39	5,079,357.87	0.00	5,061,708.49	17,649.38	0.3%
Books and Other Reference Materials		4200	146,926.00	138,352.25	2,361.62	145,460.63	(7,108.38)	-5.1%
Materials and Supplies		4300	6,955,915.05	7,243,076.75	952,851.55	5,621,847.92	1,621,228.83	22.4%
Noncapitalized Equipment		4400	755,033.85	771,129.30	217,861.84	536,807.36	234,321.94	30.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,001,548.29	13,231,916.17	1,173,075.01	11,365,824.40	1,866,091.77	14.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	643,658.80	590,276.48	374,725.78	551,157.67	39,118.81	6.6%
Travel and Conferences		5200	313,996.35	384,706.21	32,693.12	258,208.08	126,498.13	32.9%
Dues and Memberships		5300	160,817.00	179,141.49	131,731.00	180,166.49	(1,025.00)	-0.6%
Insurance		5400-5450	2,020,000.00	2,020,000.00	732,764.99	1,612,565.88	407,434.12	20.2%
Operations and Housekeeping Services		5500	9,646,920.00	9,613,563.00	6,082,333.08	9,613,563.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,296,155.00	1,411,070.61	400,789.58	1,548,817.21	(137,746.60)	-9.8%
Transfers of Direct Costs		5710	(115,096.50)	(157,262.50)	(28,119.16)	(153,112.20)	(4,150.30)	2.6%
Transfers of Direct Costs - Interfund		5750	(1,575,071.00)	(1,578,753.96)	(26,306.38)	(1,580,822.33)	2,068.37	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	11,881,891.64	9,574,531.87	4,668,918.73	8,635,831.89	938,699.98	9.8%
Communications		5900	1,149,183.46	1,779,413.06	777,653.92	1,794,961.00	(15,547.94)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,422,454.75	23,816,686.26	13,147,184.66	22,461,336.69	1,355,349.57	5.7%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,501.58	6,501.58	6,501.58	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	11,019.94	22,289.01	5,799.94	5,220.00	47.4%
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	7,200.00	30,145.39	(5,329.88)	100,981.88	(70,836.49)	-235.0%
Equipment Replacement		6500	65,000.00	65,000.00	0.00	261,057.00	(196,057.00)	-301.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,200.00	112,666.91	23,460.71	374,340.40	(261,673.49)	-232.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	38,188.00	40,000.00	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	957,540.29	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	10,000.00	10,000.00	2,106.95	10,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,767,662.24)	(9,300,386.63)	(412,662.75)	(9,388,309.94)	87,923.31	-0.9%
Transfers of Indirect Costs - Interfund		7350	(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,067,842.24)	(10,419,377.48)	(425,243.90)	(10,544,448.56)	125,071.08	-1.2%
TOTAL, EXPENDITURES			354,357,298.91	343,336,285.61	175,753,964.53	337,790,378.51	5,545,907.10	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(98,193,763.00)	(94,944,460.00)	0.00	(92,324,656.00)	2,619,804.00	-2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(98,193,763.00)	(94,944,460.00)	0.00	(92,324,656.00)	2,619,804.00	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(96,143,462.00)	(92,894,159.00)	0.00	(90,298,902.00)	2,595,257.00	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,037,653.61	178,008,006.37	43,043,062.79	181,210,093.65	3,202,087.28	1.8%
3) Other State Revenue		8300-8599	66,569,094.55	79,234,108.56	52,119,539.68	83,087,730.74	3,853,622.18	4.9%
4) Other Local Revenue		8600-8799	616,056.43	2,692,143.76	1,799,836.27	2,812,859.84	120,716.08	4.5%
5) TOTAL, REVENUES			115,463,178.59	262,174,632.69	96,962,438.74	269,351,058.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,174,982.87	67,642,899.28	28,133,001.35	68,244,978.44	(602,079.16)	-0.9%
2) Classified Salaries		2000-2999	25,291,642.64	29,876,838.57	12,556,217.91	30,125,734.17	(248,895.60)	-0.8%
3) Employee Benefits		3000-3999	70,609,747.90	77,458,268.10	23,507,679.82	76,338,641.96	1,119,626.14	1.4%
4) Books and Supplies		4000-4999	16,442,650.64	64,798,518.40	8,960,991.39	67,283,545.80	(2,485,027.40)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	56,623,418.16	110,073,123.78	27,729,564.28	112,406,821.88	(2,333,698.10)	-2.1%
6) Capital Outlay		6000-6999	1,709,321.79	13,260,428.04	2,595,879.82	13,473,852.57	(213,424.53)	-1.6%
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	5,767,662.24	9,300,386.63	412,662.75	9,388,309.94	(87,923.31)	-0.9%
9) TOTAL, EXPENDITURES			235,619,426.24	372,410,462.80	103,895,997.32	377,261,884.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,156,247.65)	(110,235,830.11)	(6,933,558.58)	(107,910,826.53)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	98,193,763.00	94,944,460.00	0.00	92,324,656.00	(2,619,804.00)	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			98,193,763.00	94,944,460.00	0.00	92,324,656.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,962,484.65)	(15,291,370.11)	(6,933,558.58)	(15,586,170.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,198,603.35	22,198,603.35		22,198,603.35	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)			22,198,603.35	22,198,603.35		22,198,603.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,198,603.35	22,198,603.35		22,198,603.35		
2) Ending Balance, June 30 (E + F1e)			236,118.70	6,907,233.24		6,612,432.82		
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	11,135,727.50	6,907,233.24		6,612,432.82		
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	(10,899,608.80)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,171,241.00	11,270,250.55	51,598.46	11,270,250.55	0.00	0.0%
Special Education Discretionary Grants		8182	1,018,033.00	1,034,009.20	0.00	1,034,009.20	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	2,094.21	2,094.21	2,094.21	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	22,687,137.00	23,372,191.00	6,267,194.54	23,372,191.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,249,026.00	2,631,972.22	1,092,155.22	2,631,972.22	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	159,885.68	159,885.68	69,697.25	159,885.68	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	859,602.00	859,602.00	377,056.58	859,602.00	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	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,302,930.11	5,886,309.78	3,995,862.77	9,088,397.06	3,202,087.28	54.4%
Career and Technical Education	3500-3599	8290	443,563.00	443,563.00	(416,537.12)	443,563.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,146,235.82	132,348,128.73	31,603,940.88	132,348,128.73	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,037,653.61	178,008,006.37	43,043,062.79	181,210,093.65	3,202,087.28	1.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	27,222,273.00	29,861,016.00	22,089,790.00	29,861,016.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	149,923.00	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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	1,892,772.00	2,337,272.00	(14,283.25)	2,337,272.00	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	9,463,208.93	9,527,314.87	735,471.82	9,527,314.87	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	1,289,880.00	2,309,327.85	2,309,327.85	2,309,327.85	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,424.00	553,178.29	183,374.46	553,178.29	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	26,318,536.62	34,645,999.55	26,665,935.80	38,499,621.73	3,853,622.18	11.1%
TOTAL, OTHER STATE REVENUE			66,569,094.55	79,234,108.56	52,119,539.68	83,087,730.74	3,853,622.18	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	616,056.43	2,692,143.76	1,823,588.39	2,812,859.84	120,716.08	4.5%
Tuition		8710	0.00	0.00	(23,752.12)	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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			616,056.43	2,692,143.76	1,799,836.27	2,812,859.84	120,716.08	4.5%
TOTAL, REVENUES			115,463,178.59	262,174,632.69	96,962,438.74	269,351,058.23	7,176,425.54	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,766,950.72	42,837,365.68	17,755,680.15	42,696,604.32	140,761.36	0.3%
Certificated Pupil Support Salaries		1200	5,324,691.04	7,317,639.15	3,340,303.58	7,060,539.88	257,099.27	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,733,456.75	6,479,576.28	1,879,533.29	7,184,523.48	(704,947.20)	-10.9%
Other Certificated Salaries		1900	10,349,884.36	11,008,318.17	5,157,484.33	11,303,310.76	(294,992.59)	-2.7%
TOTAL, CERTIFICATED SALARIES			59,174,982.87	67,642,899.28	28,133,001.35	68,244,978.44	(602,079.16)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,113,250.78	11,387,605.13	4,017,784.91	11,300,158.17	87,446.96	0.8%
Classified Support Salaries		2200	8,040,922.56	10,355,877.91	4,746,552.34	10,001,174.39	354,703.52	3.4%
Classified Supervisors' and Administrators' Salaries		2300	2,479,779.53	3,615,702.60	1,460,687.03	3,890,473.77	(274,771.17)	-7.6%
Clerical, Technical and Office Salaries		2400	1,800,967.98	2,975,926.06	1,470,511.67	3,320,116.47	(344,190.41)	-11.6%
Other Classified Salaries		2900	856,721.79	1,541,726.87	860,681.96	1,613,811.37	(72,084.50)	-4.7%
TOTAL, CLASSIFIED SALARIES			25,291,642.64	29,876,838.57	12,556,217.91	30,125,734.17	(248,895.60)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,158,810.62	33,091,463.63	4,452,986.01	33,142,168.25	(50,704.62)	-0.2%
PERS		3201-3202	5,730,709.59	6,620,966.70	2,786,797.26	6,679,822.29	(58,855.59)	-0.9%
OASDI/Medicare/Alternative		3301-3302	2,914,471.15	3,282,722.65	1,407,459.94	3,397,237.04	(114,514.39)	-3.5%
Health and Welfare Benefits		3401-3402	22,111,971.24	24,781,525.58	11,080,618.25	23,859,254.14	922,271.44	3.7%
Unemployment Insurance		3501-3502	998,742.05	1,000,430.44	200,758.60	997,597.64	2,832.80	0.3%
Workers' Compensation		3601-3602	1,179,442.56	1,469,899.76	626,349.47	1,484,248.18	(14,348.42)	-1.0%
OPEB, Allocated		3701-3702	6,498,221.55	7,187,675.07	2,941,390.22	6,754,094.96	433,580.11	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,379.14	23,584.27	11,320.07	24,219.46	(635.19)	-2.7%
TOTAL, EMPLOYEE BENEFITS			70,609,747.90	77,458,268.10	23,507,679.82	76,338,641.96	1,119,626.14	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,782,434.00	2,280,761.60	361,768.49	2,280,761.60	0.00	0.0%
Books and Other Reference Materials		4200	73,291.00	3,186,028.50	129,895.80	3,187,584.70	(1,556.20)	0.0%
Materials and Supplies		4300	13,401,566.68	43,623,692.68	7,010,038.54	46,786,142.82	(3,162,450.14)	-7.2%
Noncapitalized Equipment		4400	1,185,358.96	15,476,115.62	1,380,813.66	14,797,136.68	678,978.94	4.4%
Food		4700	0.00	231,920.00	78,474.90	231,920.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,442,650.64	64,798,518.40	8,960,991.39	67,283,545.80	(2,485,027.40)	-3.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,142,777.85	70,351,421.46	16,044,384.20	72,437,748.62	(2,086,327.16)	-3.0%
Travel and Conferences		5200	307,100.30	599,491.16	97,436.32	649,777.59	(50,286.43)	-8.4%
Dues and Memberships		5300	4,000.00	57,201.20	54,013.36	60,001.20	(2,800.00)	-4.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,500.00	67,000.00	33,912.08	67,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474,525.00	3,314,619.83	1,599,111.01	3,212,625.35	101,994.48	3.1%
Transfers of Direct Costs		5710	115,096.50	157,262.50	28,119.16	153,112.20	4,150.30	2.6%
Transfers of Direct Costs - Interfund		5750	(54,077.00)	(53,376.05)	(16,239.20)	(53,376.06)	0.01	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,590,784.01	35,427,715.68	9,865,837.24	35,732,413.78	(304,698.10)	-0.9%
Communications		5900	38,711.50	151,788.00	22,990.11	147,519.20	4,268.80	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,623,418.16	110,073,123.78	27,729,564.28	112,406,821.88	(2,333,698.10)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	4,974,087.43	235,233.71	5,086,827.24	(112,739.81)	-2.3%
Buildings and Improvements of Buildings		6200	10,000.00	5,493,070.65	1,494,833.68	5,552,052.38	(58,981.73)	-1.1%
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	1,199,321.79	2,369,528.60	539,921.94	2,400,469.76	(30,941.16)	-1.3%
Equipment Replacement		6500	400,000.00	423,741.36	325,890.49	434,503.19	(10,761.83)	-2.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,709,321.79	13,260,428.04	2,595,879.82	13,473,852.57	(213,424.53)	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,767,662.24	9,300,386.63	412,662.75	9,388,309.94	(87,923.31)	-0.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,767,662.24	9,300,386.63	412,662.75	9,388,309.94	(87,923.31)	-0.9%
TOTAL, EXPENDITURES			235,619,426.24	372,410,462.80	103,895,997.32	377,261,884.76	(4,851,421.96)	-1.3%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	98,193,763.00	94,944,460.00	0.00	92,324,656.00	(2,619,804.00)	-2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			98,193,763.00	94,944,460.00	0.00	92,324,656.00	(2,619,804.00)	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			98,193,763.00	94,944,460.00	0.00	92,324,656.00	2,619,804.00	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	432,750,059.00	438,010,290.00	240,650,757.64	436,724,894.00	(1,285,396.00)	-0.3%
2) Federal Revenue		8100-8299	46,193,653.61	178,164,006.37	43,327,214.80	181,366,093.65	3,202,087.28	1.8%
3) Other State Revenue		8300-8599	73,939,717.55	86,604,731.56	56,409,275.80	90,458,353.74	3,853,622.18	4.4%
4) Other Local Revenue		8600-8799	6,385,645.32	8,566,278.93	3,551,384.70	8,756,073.74	189,794.81	2.2%
5) TOTAL, REVENUES			559,269,075.48	711,345,306.86	343,938,632.94	717,305,415.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	225,805,851.60	231,063,429.26	110,536,838.37	231,715,945.73	(652,516.47)	-0.3%
2) Classified Salaries		2000-2999	61,720,315.23	66,173,269.23	32,891,048.56	66,391,504.69	(218,235.46)	-0.3%
3) Employee Benefits		3000-3999	189,329,144.69	193,185,701.21	81,606,664.96	189,585,229.73	3,600,471.48	1.9%
4) Books and Supplies		4000-4999	29,444,198.93	78,030,434.57	10,134,066.40	78,649,370.20	(618,935.63)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	82,045,872.91	133,889,810.04	40,876,748.94	134,868,158.57	(978,348.53)	-0.7%
6) Capital Outlay		6000-6999	1,781,521.79	13,373,094.95	2,619,340.53	13,848,192.97	(475,098.02)	-3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
9) TOTAL, EXPENDITURES			589,976,725.15	715,746,748.41	279,649,961.85	715,052,263.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,707,649.67)	(4,401,441.55)	64,288,671.09	2,253,151.86		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
b) Transfers Out		7600-7629	266,000.00	266,000.00	0.00	266,000.00	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			2,050,301.00	2,050,301.00	0.00	2,025,754.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,657,348.67)	(2,351,140.55)	64,288,671.09	4,278,905.86		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,906,717.46	125,906,717.46		125,906,717.46	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)			125,906,717.46	125,906,717.46		125,906,717.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,906,717.46	125,906,717.46		125,906,717.46		
2) Ending Balance, June 30 (E + F1e)			97,249,368.79	123,555,576.91		130,185,623.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	103,796.00	104,082.00		103,869.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,135,727.50	6,907,233.24		6,612,432.82		
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	48,081,092.00	48,025,778.00		11,178,519.00		
2022-23 Projected Deficit	0000	9780	*18,217,221.00*					
2023-24 Projected Deficit	0000	9780	*24,929,252.00*					
2021-22 LCAP Supplemental/Concentr	0000	9780	*4,934,619.00*					
2022-23 Projected Deficit	0000	9780		*19,458,842.00*				
2023-24 Projected Deficit	0000	9780		*26,201,248.00*				
2021-22 LCAP Supplemental/Concentr	0000	9780		*978,473.00*				
School Site Programs	0000	9780		*381,601.00*				
MAA	0000	9780		*1,005,614.00*				
2023-24 Projected Deficit	0000	9780				*6,172,789.00*		
2021-22 LCAP Supplemental/Concentr	0000	9780				*3,500,000.00*		
School Site Programs	0000	9780				*383,845.00*		
MAA	0000	9780				*1,121,885.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,758,528.00	14,273,929.00		35,651,325.00		
Unassigned/Unappropriated Amount		9790	25,945,225.29	54,019,554.67		76,414,477.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	254,677,332.00	232,049,938.00	127,517,751.46	231,407,201.00	(642,737.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	76,782,060.00	99,152,785.00	47,527,411.00	98,510,126.00	(642,659.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	9,030,619.59	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	688,577.00	686,914.00	351,216.03	686,914.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	79,104,483.00	83,423,477.00	46,447,583.68	83,423,477.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,590,828.00	2,441,088.00	3,004,619.57	2,441,088.00	0.00	0.0%
Prior Years' Taxes		8043	640,689.00	616,006.00	(199,852.84)	616,006.00	0.00	0.0%
Supplemental Taxes		8044	3,514,197.00	3,481,006.00	732,055.44	3,481,006.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	16,463,656.00	17,082,369.00	12,579,572.68	17,082,369.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	10,676,020.00	387,857.41	10,676,020.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	10,853.62	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			444,349,372.00	449,609,603.00	247,389,687.64	448,324,207.00	(1,285,396.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,839,687.00)	(13,839,687.00)	(6,738,930.00)	(13,839,687.00)	0.00	0.0%
Property Taxes Transfers		8097	2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			432,750,059.00	438,010,290.00	240,650,757.64	436,724,894.00	(1,285,396.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,171,241.00	11,270,250.55	51,598.46	11,270,250.55	0.00	0.0%
Special Education Discretionary Grants		8182	1,018,033.00	1,034,009.20	0.00	1,034,009.20	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	2,094.21	2,094.21	2,094.21	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	22,687,137.00	23,372,191.00	6,267,194.54	23,372,191.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,249,026.00	2,631,972.22	1,092,155.22	2,631,972.22	0.00	0.0%

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Title III, Part A, Immigrant Student Program	4201	8290	159,885.68	159,885.68	69,697.25	159,885.68	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	859,602.00	859,602.00	377,056.58	859,602.00	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	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,302,930.11	5,886,309.78	3,995,862.77	9,088,397.06	3,202,087.28	54.4%
Career and Technical Education	3500-3599	8290	443,563.00	443,563.00	(416,537.12)	443,563.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,302,235.82	132,504,128.73	31,888,092.89	132,504,128.73	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,193,653.61	178,164,006.37	43,327,214.80	181,366,093.65	3,202,087.28	1.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	27,222,273.00	29,861,016.00	22,089,790.00	29,861,016.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	149,923.00	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	1,576,423.00	1,576,423.00	1,575,640.00	1,576,423.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	7,686,972.00	8,131,472.00	2,699,812.87	8,131,472.00	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	9,463,208.93	9,527,314.87	735,471.82	9,527,314.87	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	1,289,880.00	2,309,327.85	2,309,327.85	2,309,327.85	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,424.00	553,178.29	183,374.46	553,178.29	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	26,318,536.62	34,645,999.55	26,665,935.80	38,499,621.73	3,853,622.18	11.1%
TOTAL, OTHER STATE REVENUE			73,939,717.55	86,604,731.56	56,409,275.80	90,458,353.74	3,853,622.18	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	50,000.00	50,000.00	14,197.05	50,000.00	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	1,936,781.00	1,936,781.00	966,747.08	1,936,781.00	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	238,667.33	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	1,968,490.00	1,968,490.00	60,766.80	1,968,490.00	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%) 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	974,974.32	3,155,607.93	2,294,758.56	3,345,402.74	189,794.81	6.0%
Tuition		8710	0.00	0.00	(23,752.12)	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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,385,645.32	8,566,278.93	3,551,384.70	8,756,073.74	189,794.81	2.2%
TOTAL, REVENUES			559,269,075.48	711,345,306.86	343,938,632.94	717,305,415.13	5,960,108.27	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	178,626,976.62	177,193,581.82	85,836,522.00	177,060,870.13	132,711.69	0.1%
Certificated Pupil Support Salaries		1200	15,841,159.14	17,848,854.45	8,051,472.76	17,591,755.18	257,099.27	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	19,534,518.95	23,302,508.42	11,076,248.58	24,003,259.22	(700,750.80)	-3.0%
Other Certificated Salaries		1900	11,803,196.89	12,718,484.57	5,572,595.03	13,060,061.20	(341,576.63)	-2.7%
TOTAL, CERTIFICATED SALARIES			225,805,851.60	231,063,429.26	110,536,838.37	231,715,945.73	(652,516.47)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,080,720.45	12,366,642.65	4,544,051.15	12,250,724.47	115,918.18	0.9%
Classified Support Salaries		2200	22,898,509.58	24,932,070.35	13,018,741.91	24,577,357.18	354,713.17	1.4%
Classified Supervisors' and Administrators' Salaries		2300	7,666,222.02	8,950,869.37	4,216,007.92	9,214,494.17	(263,624.80)	-2.9%
Clerical, Technical and Office Salaries		2400	15,710,230.69	16,709,581.15	9,425,460.50	17,084,057.33	(374,476.18)	-2.2%
Other Classified Salaries		2900	2,364,632.49	3,214,105.71	1,686,787.08	3,264,871.54	(50,765.83)	-1.6%
TOTAL, CLASSIFIED SALARIES			61,720,315.23	66,173,269.23	32,891,048.56	66,391,504.69	(218,235.46)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,070,796.19	60,442,997.31	17,913,726.60	60,166,521.39	276,475.92	0.5%
PERS		3201-3202	13,962,128.62	14,787,617.20	7,214,838.31	14,843,826.40	(56,209.20)	-0.4%
OASDI/Medicare/Alternative		3301-3302	8,121,220.82	8,431,182.44	4,165,799.61	8,548,134.92	(116,952.48)	-1.4%
Health and Welfare Benefits		3401-3402	77,199,503.55	79,013,659.04	38,915,204.44	77,263,885.72	1,749,773.32	2.2%
Unemployment Insurance		3501-3502	3,446,549.73	2,004,782.12	710,658.25	2,007,027.62	(2,245.50)	-0.1%
Workers' Compensation		3601-3602	4,221,888.17	4,461,226.14	2,209,194.30	4,476,900.88	(15,674.74)	-0.4%
OPEB, Allocated		3701-3702	23,225,944.02	23,956,854.14	10,434,045.92	22,190,893.57	1,765,960.57	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	81,113.59	87,382.82	43,197.53	88,039.23	(656.41)	-0.8%
TOTAL, EMPLOYEE BENEFITS			189,329,144.69	193,185,701.21	81,606,664.96	189,585,229.73	3,600,471.48	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,926,107.39	7,360,119.47	361,768.49	7,342,470.09	17,649.38	0.2%
Books and Other Reference Materials		4200	220,217.00	3,324,380.75	132,257.42	3,333,045.33	(8,664.58)	-0.3%
Materials and Supplies		4300	20,357,481.73	50,866,769.43	7,962,890.09	52,407,990.74	(1,541,221.31)	-3.0%
Noncapitalized Equipment		4400	1,940,392.81	16,247,244.92	1,598,675.50	15,333,944.04	913,300.88	5.6%
Food		4700	0.00	231,920.00	78,474.90	231,920.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,444,198.93	78,030,434.57	10,134,066.40	78,649,370.20	(618,935.63)	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,786,436.65	70,941,697.94	16,419,109.98	72,988,906.29	(2,047,208.35)	-2.9%
Travel and Conferences		5200	621,096.65	984,197.37	130,129.44	907,985.67	76,211.70	7.7%
Dues and Memberships		5300	164,817.00	236,342.69	185,744.36	240,167.69	(3,825.00)	-1.6%
Insurance		5400-5450	2,020,000.00	2,020,000.00	732,764.99	1,612,565.88	407,434.12	20.2%
Operations and Housekeeping Services		5500	9,651,420.00	9,680,563.00	6,116,245.16	9,680,563.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,770,680.00	4,725,690.44	1,999,900.59	4,761,442.56	(35,752.12)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,629,148.00)	(1,632,130.01)	(42,545.58)	(1,634,198.39)	2,068.38	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	24,472,675.65	45,002,247.55	14,534,755.97	44,368,245.67	634,001.88	1.4%
Communications		5900	1,187,894.96	1,931,201.06	800,644.03	1,942,480.20	(11,279.14)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,045,872.91	133,889,810.04	40,876,748.94	134,868,158.57	(978,348.53)	-0.7%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	4,980,589.01	241,735.29	5,093,328.82	(112,739.81)	-2.3%
Buildings and Improvements of Buildings		6200	10,000.00	5,504,090.59	1,517,122.69	5,557,852.32	(53,761.73)	-1.0%
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	1,206,521.79	2,399,673.99	534,592.06	2,501,451.64	(101,777.65)	-4.2%
Equipment Replacement		6500	465,000.00	488,741.36	325,890.49	695,560.19	(206,818.83)	-42.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,781,521.79	13,373,094.95	2,619,340.53	13,848,192.97	(475,098.02)	-3.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	38,188.00	40,000.00	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	957,540.29	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	10,000.00	10,000.00	2,106.95	10,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
TOTAL, EXPENDITURES			589,976,725.15	715,746,748.41	279,649,961.85	715,052,263.27	694,485.14	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,050,301.00	2,050,301.00	0.00	2,025,754.00	24,547.00	-1.2%

Resource	Description	2021-22 Projected Year Totals
5640	Medi-Cal Billing Option	2,163,586.04
6230	California Clean Energy Jobs Act	54,002.30
6300	Lottery: Instructional Materials	1,233,503.44
7085	Learning Communities for School Success P	616,793.66
7388	SB 117 COVID-19 LEA Response Funds	542,507.25
7425	Expanded Learning Opportunities (ELO) Gra	7,008.00
8150	Ongoing & Major Maintenance Account (RM/	1,989,763.23
9010	Other Restricted Local	5,268.90
Total, Restricted Balance		6,612,432.82

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 Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria 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)
A. REVENUES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
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	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,219,952.00	1,219,952.00		1,219,952.00	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)			1,219,952.00	1,219,952.00		1,219,952.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,952.00	1,219,952.00		1,219,952.00		
2) Ending Balance, June 30 (E + F1e)			1,219,952.00	1,219,952.00		1,219,952.00		
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	1,219,952.00	1,219,952.00		1,219,952.00		
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	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)
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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		

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	1,219,952.00
Total, Restricted Balance		1,219,952.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	17,988,961.00	16,563,006.00	9,732,914.00	17,103,777.00	540,771.00	3.3%
2) Federal Revenue		8100-8299	435,110.00	1,079,464.26	109,315.55	1,079,464.26	0.00	0.0%
3) Other State Revenue		8300-8599	1,173,050.69	1,830,044.69	1,752,219.80	1,906,974.69	76,930.00	4.2%
4) Other Local Revenue		8600-8799	0.00	19,159.04	67,101.81	19,159.04	0.00	0.0%
5) TOTAL, REVENUES			19,597,121.69	19,491,673.99	11,661,551.16	20,109,374.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,912,824.95	7,711,171.77	4,109,137.88	8,232,090.00	(520,918.23)	-6.8%
2) Classified Salaries		2000-2999	903,654.20	1,093,792.20	509,290.13	1,087,264.60	6,527.60	0.6%
3) Employee Benefits		3000-3999	6,260,329.77	5,999,691.77	2,517,429.59	6,132,361.30	(132,669.53)	-2.2%
4) Books and Supplies		4000-4999	351,548.80	1,168,187.17	68,822.41	1,192,358.61	(24,171.44)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	1,988,519.90	2,419,121.54	348,815.00	2,435,098.67	(15,977.13)	-0.7%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	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	25,203.15	3,674.32	22,772.42	2,430.73	9.6%
9) TOTAL, EXPENDITURES			17,426,877.62	18,427,167.60	7,557,169.33	19,111,945.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,170,244.07	1,064,506.39	4,104,381.83	997,429.39		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,316,301.00	2,316,301.00	0.00	2,291,754.00	24,547.00	1.1%
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	0.08	0.08	0.00	0.00	(0.08)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,050,300.92)	(2,050,300.92)	0.00	(2,025,754.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,943.15	(985,794.53)	4,104,381.83	(1,028,324.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,381,614.20	6,381,614.20		6,381,614.20	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)			6,381,614.20	6,381,614.20		6,381,614.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,381,614.20	6,381,614.20		6,381,614.20		
2) Ending Balance, June 30 (E + F1e)			6,501,557.35	5,395,819.67		5,353,289.59		
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	1,764,895.96	1,117,061.66		1,117,061.66		
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	4,736,661.39	4,278,758.01		4,236,227.93		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,269,451.00	8,476,515.00	6,644,333.52	9,168,601.00	692,086.00	8.2%
Education Protection Account State Aid - Current Year		8012	2,882,901.00	4,432,540.00	1,910,228.00	4,390,603.00	(41,937.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	136,072.48	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,836,609.00	3,653,951.00	1,042,280.00	3,544,573.00	(109,378.00)	-3.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,988,961.00	16,563,006.00	9,732,914.00	17,103,777.00	540,771.00	3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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	435,110.00	467,321.00	154,073.77	467,321.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	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	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037,4124, 4126, 4127, 4128, 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	0.00	612,143.26	(44,758.22)	612,143.26	0.00	0.0%
TOTAL, FEDERAL REVENUE			435,110.00	1,079,464.26	109,315.55	1,079,464.26	0.00	0.0%
OTHER STATE REVENUE								
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	50,130.79	50,130.79	50,132.00	50,130.79	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	321,155.90	321,155.90	224,741.80	321,155.90	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	801,764.00	1,458,758.00	1,477,346.00	1,535,688.00	76,930.00	5.3%
TOTAL, OTHER STATE REVENUE			1,173,050.69	1,830,044.69	1,752,219.80	1,906,974.69	76,930.00	4.2%
OTHER LOCAL REVENUE								
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	14,393.00	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	0.00	19,159.04	52,708.81	19,159.04	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%
TOTAL, OTHER LOCAL REVENUE			0.00	19,159.04	67,101.81	19,159.04	0.00	0.0%
TOTAL, REVENUES			19,597,121.69	19,491,673.99	11,661,551.16	20,109,374.99		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,003,226.54	6,610,635.36	3,501,279.14	7,131,553.59	(520,918.23)	-7.9%
Certificated Pupil Support Salaries		1200	192,948.50	244,092.50	95,190.77	244,092.50	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	716,145.91	842,071.91	467,030.73	842,071.91	0.00	0.0%
Other Certificated Salaries		1900	504.00	14,372.00	45,637.24	14,372.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,912,824.95	7,711,171.77	4,109,137.88	8,232,090.00	(520,918.23)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	105,777.37	266,739.37	78,628.16	260,211.77	6,527.60	2.4%
Classified Support Salaries		2200	317,191.42	317,191.42	188,525.39	317,191.42	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	362,898.32	392,074.32	193,510.82	392,074.32	0.00	0.0%
Other Classified Salaries		2900	117,787.09	117,787.09	48,625.76	117,787.09	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			903,654.20	1,093,792.20	509,290.13	1,087,264.60	6,527.60	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,122,119.84	2,012,691.16	666,577.17	2,100,830.59	(88,139.43)	-4.4%
PERS		3201-3202	198,747.49	220,845.54	104,225.90	219,350.14	1,495.40	0.7%
OASDI/Medicare/Alternative		3301-3302	211,119.30	209,893.87	100,807.50	216,956.81	(7,062.94)	-3.4%
Health and Welfare Benefits		3401-3402	2,773,482.99	2,649,746.77	1,221,511.97	2,666,213.73	(16,466.96)	-0.6%
Unemployment Insurance		3501-3502	106,593.88	104,247.62	22,949.94	104,414.78	(167.16)	-0.2%
Workers' Compensation		3601-3602	132,284.61	124,213.15	71,170.69	131,528.86	(7,315.71)	-5.9%
OPEB, Allocated		3701-3702	713,559.44	675,698.44	328,896.03	690,657.87	(14,959.43)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,422.22	2,355.22	1,290.39	2,408.52	(53.30)	-2.3%
TOTAL, EMPLOYEE BENEFITS			6,260,329.77	5,999,691.77	2,517,429.59	6,132,361.30	(132,669.53)	-2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	78,582.90	87,741.40	23,468.31	85,841.40	1,900.00	2.2%
Books and Other Reference Materials		4200	0.00	1,240.00	1,434.10	1,240.00	0.00	0.0%
Materials and Supplies		4300	272,965.90	1,075,886.77	37,160.96	1,101,492.21	(25,605.44)	-2.4%
Noncapitalized Equipment		4400	0.00	3,319.00	6,759.04	3,785.00	(466.00)	-14.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			351,548.80	1,168,187.17	68,822.41	1,192,358.61	(24,171.44)	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	47,000.00	27,000.00	47,217.74	(217.74)	-0.5%
Travel and Conferences		5200	0.00	2,000.00	2,000.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	3,350.00	3,350.00	4,794.00	(1,444.00)	-43.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	381,665.00	381,665.00	189,903.06	381,665.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,462.00	27,097.00	220.00	26,753.00	344.00	1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,509,421.00	1,510,561.73	6,017.23	1,511,197.73	(636.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,408.00	442,708.81	119,469.72	456,732.20	(14,023.39)	-3.2%
Communications		5900	24,563.90	4,739.00	854.99	4,739.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,988,519.90	2,419,121.54	348,815.00	2,435,098.67	(15,977.13)	-0.7%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	25,203.15	3,674.32	22,772.42	2,430.73	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	25,203.15	3,674.32	22,772.42	2,430.73	9.6%
TOTAL, EXPENDITURES			17,426,877.62	18,427,167.60	7,557,169.33	19,111,945.60		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,316,301.00	2,316,301.00	0.00	2,291,754.00	24,547.00	1.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,316,301.00	2,316,301.00	0.00	2,291,754.00	24,547.00	1.1%
OTHER SOURCES/USES								
SOURCES								
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 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.08	0.08	0.00	0.00	(0.08)	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.08	0.08	0.00	0.00	(0.08)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,050,300.92)	(2,050,300.92)	0.00	(2,025,754.00)		

Resource	Description	2021/22 Projected Year Totals
6230	California Clean Energy Jobs Act	642,616.93
6300	Lottery: Instructional Materials	299,380.62
7425	Expanded Learning Opportunities (ELO) Grant	42,700.00
9010	Other Restricted Local	132,364.11
Total, Restricted Balance		1,117,061.66

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	345,200.00	587,416.45	(708,506.27)	1,044,843.45	457,427.00	77.9%
3) Other State Revenue		8300-8599	1,942,057.77	1,942,057.77	837,663.00	2,380,534.42	438,476.65	22.6%
4) Other Local Revenue		8600-8799	3,700,415.00	3,719,415.00	1,624,541.04	3,719,415.00	0.00	0.0%
5) TOTAL, REVENUES			5,987,672.77	6,248,889.22	1,753,697.77	7,144,792.87		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,544,837.06	1,544,837.06	995,735.51	1,631,435.88	(86,598.82)	-5.6%
2) Classified Salaries		2000-2999	1,292,373.82	1,313,586.72	699,270.09	1,455,440.19	(141,853.47)	-10.8%
3) Employee Benefits		3000-3999	2,190,277.42	2,163,205.03	1,014,205.77	2,250,757.03	(87,552.00)	-4.0%
4) Books and Supplies		4000-4999	214,133.61	273,009.20	72,403.42	471,523.70	(198,514.50)	-72.7%
5) Services and Other Operating Expenditures		5000-5999	714,867.00	894,264.28	594,655.73	1,376,977.29	(482,713.01)	-54.0%
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	31,184.00	59,987.07	8,906.83	78,231.08	(18,244.01)	-30.4%
9) TOTAL, EXPENDITURES			5,987,672.91	6,248,889.36	3,385,177.35	7,264,365.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(0.14)	(0.14)	(1,631,479.58)	(119,572.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.14)	(0.14)	(1,631,479.58)	(119,572.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	801,095.04	801,095.04		801,095.04	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)			801,095.04	801,095.04		801,095.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,095.04	801,095.04		801,095.04		
2) Ending Balance, June 30 (E + F1e)			801,094.90	801,094.90		681,522.74		
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	801,094.90	801,094.90		681,522.74		
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)
LCFF SOURCES								
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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	160,000.00	168,000.00	101,538.11	210,000.00	42,000.00	25.0%
All Other Federal Revenue	All Other	8290	185,200.00	419,416.45	(810,044.38)	834,843.45	415,427.00	99.0%
TOTAL, FEDERAL REVENUE			345,200.00	587,416.45	(708,506.27)	1,044,843.45	457,427.00	77.9%
OTHER STATE REVENUE								
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	1,321,451.77	1,321,451.77	498,055.00	1,321,451.77	0.00	0.0%
All Other State Revenue	All Other	8590	620,606.00	620,606.00	339,608.00	1,059,082.65	438,476.65	70.7%
TOTAL, OTHER STATE REVENUE			1,942,057.77	1,942,057.77	837,663.00	2,380,534.42	438,476.65	22.6%
OTHER LOCAL REVENUE								
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	(1,560.00)	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	2,240,000.00	2,240,000.00	808,078.10	2,240,000.00	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	1,460,415.00	1,479,415.00	818,022.94	1,479,415.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,700,415.00	3,719,415.00	1,624,541.04	3,719,415.00	0.00	0.0%
TOTAL, REVENUES			5,987,672.77	6,248,889.22	1,753,697.77	7,144,792.87		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,181,366.80	1,181,366.80	786,049.81	1,267,965.62	(86,598.82)	-7.3%
Certificated Pupil Support Salaries		1200	102,648.10	102,648.10	52,396.75	102,648.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	260,822.16	260,822.16	157,288.95	260,822.16	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,544,837.06	1,544,837.06	995,735.51	1,631,435.88	(86,598.82)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	156,760.08	156,760.08	67,000.67	156,760.08	0.00	0.0%
Classified Support Salaries		2200	387,590.64	408,026.38	299,731.54	503,108.85	(95,082.47)	-23.3%
Classified Supervisors' and Administrators' Salaries		2300	268,951.54	268,951.54	111,455.26	268,951.54	0.00	0.0%
Clerical, Technical and Office Salaries		2400	389,071.56	391,223.72	187,184.93	439,507.72	(48,284.00)	-12.3%
Other Classified Salaries		2900	90,000.00	88,625.00	33,897.69	87,112.00	1,513.00	1.7%
TOTAL, CLASSIFIED SALARIES			1,292,373.82	1,313,586.72	699,270.09	1,455,440.19	(141,853.47)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	414,506.08	414,506.08	166,552.51	429,234.08	(14,728.00)	-3.6%
PERS		3201-3202	271,795.95	267,214.43	134,039.14	284,828.43	(17,614.00)	-6.6%
OASDI/Medicare/Alternative		3301-3302	134,909.66	136,346.84	62,307.02	145,130.84	(8,784.00)	-6.4%
Health and Welfare Benefits		3401-3402	1,012,949.16	988,991.95	487,880.61	1,020,300.95	(31,309.00)	-3.2%
Unemployment Insurance		3501-3502	34,079.25	32,586.75	8,364.91	38,445.75	(5,859.00)	-18.0%
Workers' Compensation		3601-3602	42,808.12	43,142.32	26,152.11	45,933.32	(2,791.00)	-6.5%
OPEB, Allocated		3701-3702	278,424.00	279,608.40	128,340.00	286,059.40	(6,451.00)	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	805.20	808.26	569.47	824.26	(16.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			2,190,277.42	2,163,205.03	1,014,205.77	2,250,757.03	(87,552.00)	-4.0%
BOOKS AND SUPPLIES								
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	416.28	416.28	2,439.92	(2,023.64)	-486.1%
Materials and Supplies		4300	214,133.61	203,920.86	21,039.43	400,411.72	(196,490.86)	-96.4%
Noncapitalized Equipment		4400	0.00	68,672.06	50,947.71	68,672.06	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			214,133.61	273,009.20	72,403.42	471,523.70	(198,514.50)	-72.7%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	60,000.00	71,096.00	274,744.14	484,572.65	(413,476.65)	-581.6%
Travel and Conferences		5200	4,000.00	4,000.00	121.28	3,970.00	30.00	0.8%
Dues and Memberships		5300	7,000.00	7,000.00	5,095.00	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	298,800.00	306,800.00	156,635.01	306,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,523.00	31,560.00	0.00	31,560.00	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	5,785.87	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	313,544.00	473,288.28	152,054.43	542,554.64	(69,266.36)	-14.6%
Communications		5900	0.00	520.00	220.00	520.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			714,867.00	894,264.28	594,655.73	1,376,977.29	(482,713.01)	-54.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	31,184.00	59,987.07	8,906.83	78,231.08	(18,244.01)	-30.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,184.00	59,987.07	8,906.83	78,231.08	(18,244.01)	-30.4%
TOTAL, EXPENDITURES			5,987,672.91	6,248,889.36	3,385,177.35	7,264,365.17		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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		

Resource	Description	2021/22 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	184,152.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	496,807.04
Total, Restricted Balance		681,522.74

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,038,629.12	7,388,245.02	2,708,439.12	7,836,558.27	448,313.25	6.1%
3) Other State Revenue		8300-8599	5,699,138.13	5,309,621.03	3,127,143.25	6,114,834.00	805,212.97	15.2%
4) Other Local Revenue		8600-8799	1,448,136.04	1,359,558.57	471,359.05	1,359,558.57	0.00	0.0%
5) TOTAL, REVENUES			13,185,903.29	14,057,424.62	6,306,941.42	15,310,950.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,790,615.10	5,058,983.53	2,558,124.91	5,105,484.30	(46,500.77)	-0.9%
2) Classified Salaries		2000-2999	1,979,701.66	2,239,892.82	1,196,844.84	2,084,360.23	155,532.59	6.9%
3) Employee Benefits		3000-3999	5,571,599.53	5,496,346.11	2,492,472.23	5,280,871.80	215,474.31	3.9%
4) Books and Supplies		4000-4999	234,865.00	862,176.41	49,821.49	2,302,748.59	(1,440,572.18)	-167.1%
5) Services and Other Operating Expenditures		5000-5999	145,396.00	270,002.87	52,141.83	401,110.14	(131,107.27)	-48.6%
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	463,726.00	341,702.88	0.00	363,037.37	(21,334.49)	-6.2%
9) TOTAL, EXPENDITURES			13,185,903.29	14,269,104.62	6,349,405.30	15,537,612.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(211,680.00)	(42,463.88)	(226,661.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(211,680.00)	(42,463.88)	(226,661.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	413,039.00	413,039.00		413,039.00	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)			413,039.00	413,039.00		413,039.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,039.00	413,039.00		413,039.00		
2) Ending Balance, June 30 (E + F1e)			413,039.00	201,359.00		186,377.41		
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	211,680.00	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	201,359.00	201,359.00		186,377.41		
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)
FEDERAL REVENUE								
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	6,038,629.12	7,388,245.02	2,708,439.12	7,836,558.27	448,313.25	6.1%
TOTAL, FEDERAL REVENUE			6,038,629.12	7,388,245.02	2,708,439.12	7,836,558.27	448,313.25	6.1%
OTHER STATE REVENUE								
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	5,145,892.89	4,585,622.03	2,733,574.37	5,390,835.00	805,212.97	17.6%
All Other State Revenue	All Other	8590	553,245.24	723,999.00	393,568.88	723,999.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,699,138.13	5,309,621.03	3,127,143.25	6,114,834.00	805,212.97	15.2%
OTHER LOCAL REVENUE								
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	1,184.00	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	832,708.57	832,708.57	274,463.52	832,708.57	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	615,427.47	526,850.00	195,711.53	526,850.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,448,136.04	1,359,558.57	471,359.05	1,359,558.57	0.00	0.0%
TOTAL, REVENUES			13,185,903.29	14,057,424.62	6,306,941.42	15,310,950.84		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,225,527.42	4,134,514.16	2,257,198.50	4,220,104.42	(85,590.26)	-2.1%
Certificated Pupil Support Salaries		1200	106,274.04	608,509.96	62,548.50	603,996.88	4,513.08	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	458,813.64	312,262.66	235,571.61	277,161.25	35,101.41	11.2%
Other Certificated Salaries		1900	0.00	3,696.75	2,806.30	4,221.75	(525.00)	-14.2%
TOTAL, CERTIFICATED SALARIES			4,790,615.10	5,058,983.53	2,558,124.91	5,105,484.30	(46,500.77)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,222,593.48	1,234,220.32	609,866.44	1,165,056.86	69,163.46	5.6%
Classified Support Salaries		2200	143,405.10	298,959.71	146,321.18	259,858.80	39,100.91	13.1%
Classified Supervisors' and Administrators' Salaries		2300	89,619.00	107,542.80	52,277.75	95,593.60	11,949.20	11.1%
Clerical, Technical and Office Salaries		2400	524,084.08	599,169.99	388,379.47	563,850.97	35,319.02	5.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,979,701.66	2,239,892.82	1,196,844.84	2,084,360.23	155,532.59	6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,178,531.39	1,238,094.88	371,566.80	1,229,594.91	8,499.97	0.7%
PERS		3201-3202	541,771.63	564,751.93	290,177.20	538,617.45	26,134.48	4.6%
OASDI/Medicare/Alternative		3301-3302	281,922.94	281,772.67	141,720.31	269,687.57	12,085.10	4.3%
Health and Welfare Benefits		3401-3402	2,723,062.24	2,578,068.34	1,297,565.09	2,458,022.86	120,045.48	4.7%
Unemployment Insurance		3501-3502	80,743.64	63,483.52	18,684.83	51,619.66	11,863.86	18.7%
Workers' Compensation		3601-3602	101,656.03	111,863.19	57,873.43	110,795.50	1,067.69	1.0%
OPEB, Allocated		3701-3702	662,227.96	656,450.39	313,916.11	620,794.43	35,655.96	5.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,683.70	1,861.19	968.46	1,739.42	121.77	6.5%
TOTAL, EMPLOYEE BENEFITS			5,571,599.53	5,496,346.11	2,492,472.23	5,280,871.80	215,474.31	3.9%
BOOKS AND SUPPLIES								
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	227,320.00	852,495.32	27,147.57	2,042,974.40	(1,190,479.08)	-139.6%
Noncapitalized Equipment		4400	7,545.00	9,681.09	22,673.92	259,774.19	(250,093.10)	-2583.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			234,865.00	862,176.41	49,821.49	2,302,748.59	(1,440,572.18)	-167.1%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,500.00	11,324.47	2,033.54	12,177.61	(853.14)	-7.5%
Dues and Memberships		5300	400.00	400.00	0.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,600.00	12,100.00	3,933.00	12,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,600.00	26,110.00	0.00	26,110.00	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	63,577.00	66,703.56	10,170.33	71,442.20	(4,738.64)	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	49,419.00	152,029.17	35,892.68	277,495.59	(125,466.42)	-82.5%
Communications		5900	1,300.00	1,335.67	112.28	1,384.74	(49.07)	-3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,396.00	270,002.87	52,141.83	401,110.14	(131,107.27)	-48.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	463,726.00	341,702.88	0.00	363,037.37	(21,334.49)	-6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			463,726.00	341,702.88	0.00	363,037.37	(21,334.49)	-6.2%
TOTAL, EXPENDITURES			13,185,903.29	14,269,104.62	6,349,405.30	15,537,612.43		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,000,000.00	30,000,000.00	4,929,005.37	30,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,010,012.00	1,386,512.00	82,052.74	1,386,512.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	285,000.00	10,043.68	285,000.00	0.00	0.0%
5) TOTAL, REVENUES			31,210,012.00	31,671,512.00	5,021,101.79	31,671,512.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,889,892.68	7,952,142.68	4,603,734.48	7,952,142.68	0.00	0.0%
3) Employee Benefits		3000-3999	7,525,739.00	7,530,243.58	3,144,224.18	7,530,243.58	0.00	0.0%
4) Books and Supplies		4000-4999	14,104,448.00	14,118,420.25	5,922,145.31	14,228,346.51	(109,926.26)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	531,945.00	1,716,742.09	511,327.53	1,729,815.83	(13,073.74)	-0.8%
6) Capital Outlay		6000-6999	520,500.00	421,322.41	401,908.95	298,322.41	123,000.00	29.2%
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	805,270.00	692,097.75	0.00	692,097.75	0.00	0.0%
9) TOTAL, EXPENDITURES			31,377,794.68	32,430,968.76	14,583,340.45	32,430,968.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,782.68)	(759,456.76)	(9,562,238.66)	(759,456.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167,782.68)	(759,456.76)	(9,562,238.66)	(759,456.76)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,414,433.61	16,414,433.61		16,414,433.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,414,433.61	16,414,433.61		16,414,433.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,414,433.61	16,414,433.61		16,414,433.61		
2) Ending Balance, June 30 (E + F1e)			16,246,650.93	15,654,976.85		15,654,976.85		
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	16,023,828.67	15,432,154.59		15,432,154.59		
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		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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	30,000,000.00	30,000,000.00	4,929,005.37	30,000,000.00	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%
TOTAL, FEDERAL REVENUE			30,000,000.00	30,000,000.00	4,929,005.37	30,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
All Other State Revenue		8590	10,012.00	386,512.00	82,052.74	386,512.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,010,012.00	1,386,512.00	82,052.74	1,386,512.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	(127,981.82)	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	13,219.00	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								
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	285,000.00	124,806.50	285,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	285,000.00	10,043.68	285,000.00	0.00	0.0%
TOTAL, REVENUES			31,210,012.00	31,671,512.00	5,021,101.79	31,671,512.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,881,409.04	6,943,659.04	3,965,339.79	6,943,659.04	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	685,288.55	685,288.55	450,754.51	685,288.55	0.00	0.0%
Clerical, Technical and Office Salaries		2400	323,195.09	323,195.09	187,640.18	323,195.09	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,889,892.68	7,952,142.68	4,603,734.48	7,952,142.68	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,499.19	26,499.19	9,617.51	26,499.19	0.00	0.0%
PERS		3201-3202	1,379,174.25	1,379,174.25	714,019.71	1,379,174.25	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	563,092.26	566,320.30	324,716.82	566,320.30	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,327,909.25	4,327,909.25	1,621,276.07	4,327,909.25	0.00	0.0%
Unemployment Insurance		3501-3502	96,263.53	96,574.78	22,737.38	96,574.78	0.00	0.0%
Workers' Compensation		3601-3602	118,347.84	119,313.13	70,982.09	119,313.13	0.00	0.0%
OPEB, Allocated		3701-3702	1,011,743.88	1,011,743.88	379,245.86	1,011,743.88	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	2,708.80	2,708.80	1,628.74	2,708.80	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,525,739.00	7,530,243.58	3,144,224.18	7,530,243.58	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,121,798.00	1,067,598.00	435,375.94	1,125,124.26	(57,526.26)	-5.4%
Noncapitalized Equipment		4400	120,500.00	115,500.00	75,536.31	219,750.00	(104,250.00)	-90.3%
Food		4700	12,862,150.00	12,935,322.25	5,411,233.06	12,883,472.25	51,850.00	0.4%
TOTAL, BOOKS AND SUPPLIES			14,104,448.00	14,118,420.25	5,922,145.31	14,228,346.51	(109,926.26)	-0.8%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,700.00	45,297.09	13,225.00	45,297.09	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	2,049.43	10,500.00	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	206,000.00	176,200.00	10,410.62	115,480.00	60,720.00	34.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,320.00	166,320.00	69,700.76	186,320.00	(20,000.00)	-12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,150.00	50,864.72	20,572.15	47,558.46	3,306.26	6.5%
Professional/Consulting Services and Operating Expenditures		5800	180,075.00	1,265,360.28	395,729.38	1,322,460.28	(57,100.00)	-4.5%
Communications		5900	1,200.00	2,200.00	(359.81)	2,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			531,945.00	1,716,742.09	511,327.53	1,729,815.83	(13,073.74)	-0.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	125,000.00	125,000.00	199,424.13	2,000.00	123,000.00	98.4%
Equipment		6400	395,500.00	296,322.41	202,484.82	296,322.41	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			520,500.00	421,322.41	401,908.95	298,322.41	123,000.00	29.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	805,270.00	692,097.75	0.00	692,097.75	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			805,270.00	692,097.75	0.00	692,097.75	0.00	0.0%
TOTAL, EXPENDITURES			31,377,794.68	32,430,968.76	14,583,340.45	32,430,968.76		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,252,736.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,302,080.67
5330	Child Nutrition: Summer Food Service Program Operations	8,877,320.18
9010	Other Restricted Local	17.32
Total, Restricted Balance		15,432,154.59

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., County School Fund, 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)
A. REVENUES								
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	142,115.00	142,115.00	239,573.77	345,671.38	203,556.38	143.2%
5) TOTAL, REVENUES			142,115.00	142,115.00	239,573.77	345,671.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	644,706.12	655,758.52	302,630.19	655,777.52	(19.00)	0.0%
3) Employee Benefits		3000-3999	363,317.09	404,808.95	181,691.91	404,812.95	(4.00)	0.0%
4) Books and Supplies		4000-4999	0.00	8,015.32	8,443.10	9,082.83	(1,067.51)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,327,660.19	672,255.05	1,652,001.67	(324,341.48)	-24.4%
6) Capital Outlay		6000-6999	13,577,100.02	30,500,780.71	3,488,242.34	30,269,166.70	231,614.01	0.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,585,123.23	32,897,023.69	4,653,262.59	32,990,841.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,443,008.23)	(32,754,908.69)	(4,413,688.82)	(32,645,170.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	3,683,875.00	3,683,875.00	3,683,875.00	New
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	11,207,000.00	77,100,000.00	77,100,000.00	65,893,000.00	588.0%
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	11,207,000.00	80,783,875.00	80,783,875.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,443,008.23)	(21,547,908.69)	76,370,186.18	48,138,704.71		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,418,837.36	34,418,837.36		34,418,837.36	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)			34,418,837.36	34,418,837.36		34,418,837.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,418,837.36	34,418,837.36		34,418,837.36		
2) Ending Balance, June 30 (E + F1e)			19,975,829.13	12,870,928.67		82,557,542.07		
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	19,975,829.13	12,870,928.67		82,557,541.41		
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		0.66		
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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	142,115.00	142,115.00	28,456.79	142,333.64	218.64	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	0.00	0.00	211,116.98	203,337.74	203,337.74	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			142,115.00	142,115.00	239,573.77	345,671.38	203,556.38	143.2%
TOTAL, REVENUES			142,115.00	142,115.00	239,573.77	345,671.38		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	373,607.28	337,694.54	123,097.64	337,694.54	0.00	0.0%
Clerical, Technical and Office Salaries		2400	271,098.84	318,063.98	179,532.55	318,082.98	(19.00)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			644,706.12	655,758.52	302,630.19	655,777.52	(19.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	147,444.44	157,723.80	68,217.32	157,727.80	(4.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	48,395.81	52,106.66	22,635.88	52,106.66	0.00	0.0%
Health and Welfare Benefits		3401-3402	117,755.28	139,203.16	67,882.34	139,203.16	0.00	0.0%
Unemployment Insurance		3501-3502	7,842.51	8,085.35	1,478.16	8,085.35	0.00	0.0%
Workers' Compensation		3601-3602	9,670.69	10,518.34	4,668.24	10,518.34	0.00	0.0%
OPEB, Allocated		3701-3702	32,004.00	36,792.00	16,590.00	36,792.00	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	204.36	379.64	219.97	379.64	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			363,317.09	404,808.95	181,691.91	404,812.95	(4.00)	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	541.67	794.15	794.15	(252.48)	-46.6%
Noncapitalized Equipment		4400	0.00	7,473.65	7,648.95	8,288.68	(815.03)	-10.9%
TOTAL, BOOKS AND SUPPLIES			0.00	8,015.32	8,443.10	9,082.83	(1,067.51)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	0.00	1,327,660.19	672,255.05	1,652,001.67	(324,341.48)	-24.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,327,660.19	672,255.05	1,652,001.67	(324,341.48)	-24.4%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	21,073,966.86	1,298,914.91	20,985,434.38	88,532.48	0.4%
Buildings and Improvements of Buildings		6200	13,577,100.02	9,426,813.84	2,189,327.42	9,283,732.31	143,081.53	1.5%
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	0.01	0.01	0.01	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,577,100.02	30,500,780.71	3,488,242.34	30,269,166.70	231,614.01	0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,585,123.23	32,897,023.69	4,653,262.59	32,990,841.67		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	3,683,875.00	3,683,875.00	3,683,875.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	3,683,875.00	3,683,875.00	3,683,875.00	New
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	11,207,000.00	77,100,000.00	77,100,000.00	65,893,000.00	588.0%
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 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	11,207,000.00	77,100,000.00	77,100,000.00	65,893,000.00	588.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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	11,207,000.00	80,783,875.00	80,783,875.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	82,557,541.41
Total, Restricted Balance		82,557,541.41

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)
A. REVENUES								
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	6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65	1,415,471.65	21.8%
5) TOTAL, REVENUES			6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65		
B. EXPENDITURES								
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	127,300.88	16,132.52	189,770.72	(62,469.84)	-49.1%
6) Capital Outlay		6000-6999	3,000,000.00	2,872,699.12	324,097.90	2,872,699.12	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,543,702.00	3,543,702.00	0.00	3,543,702.00	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			6,543,702.00	6,543,702.00	340,230.42	6,606,171.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,702.00)	(63,702.00)	3,529,402.15	1,289,299.81		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,702.00)	(63,702.00)	3,529,402.15	1,289,299.81		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,607,667.27	19,607,667.27		19,607,667.27	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)			19,607,667.27	19,607,667.27		19,607,667.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,607,667.27	19,607,667.27		19,607,667.27		
2) Ending Balance, June 30 (E + F1e)			19,543,965.27	19,543,965.27		20,896,967.08		
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	19,543,965.27	19,543,965.27		20,896,967.08		
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)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	1,500,000.00	1,500,000.00	110,974.12	1,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	30,384.00	90,546.39	10,546.39	13.2%
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	4,900,000.00	4,900,000.00	3,709,995.45	6,304,925.26	1,404,925.26	28.7%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	18,279.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65	1,415,471.65	21.8%
TOTAL, REVENUES			6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	0.00	127,300.88	16,132.52	189,770.72	(62,469.84)	-49.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	127,300.88	16,132.52	189,770.72	(62,469.84)	-49.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000,000.00	2,872,699.12	324,097.90	2,872,699.12	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000,000.00	2,872,699.12	324,097.90	2,872,699.12	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	718,702.00	718,702.00	0.00	718,702.00	0.00	0.0%
Other Debt Service - Principal		7439	2,825,000.00	2,825,000.00	0.00	2,825,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,543,702.00	3,543,702.00	0.00	3,543,702.00	0.00	0.0%
TOTAL, EXPENDITURES			6,543,702.00	6,543,702.00	340,230.42	6,606,171.84		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	20,896,967.08
Total, Restricted Balance		20,896,967.08

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)
A. REVENUES								
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	3,682,693.00	3,682,693.00	3,682,693.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	764.00	764.00	764.00	New
5) TOTAL, REVENUES			0.00	0.00	3,683,457.00	3,683,457.00		
B. EXPENDITURES								
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	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3,683,457.00	3,683,457.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	3,683,875.00	3,683,875.00	(3,683,875.00)	New
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	(3,683,875.00)	(3,683,875.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(418.00)	(418.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	418.00	418.00		418.00	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)			418.00	418.00		418.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418.00	418.00		418.00		
2) Ending Balance, June 30 (E + F1e)			418.00	418.00		0.00		
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) Legally Restricted Balance		9740	418.00	418.00		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	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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	3,682,693.00	3,682,693.00	3,682,693.00	New
Pass-Through Revenues from State Sources		8587	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	3,682,693.00	3,682,693.00	3,682,693.00	New
OTHER LOCAL REVENUE								
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	764.00	764.00	764.00	New
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	764.00	764.00	764.00	New
TOTAL, REVENUES			0.00	0.00	3,683,457.00	3,683,457.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	3,683,875.00	3,683,875.00	(3,683,875.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	3,683,875.00	3,683,875.00	(3,683,875.00)	New
OTHER SOURCES/USES								
SOURCES								
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 Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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	(3,683,875.00)	(3,683,875.00)		

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)
A. REVENUES								
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	1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06	2.06	0.0%
5) TOTAL, REVENUES			1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06		
B. EXPENDITURES								
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	15,552.00	15,552.00	7,658.24	15,552.00	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	2,092,777.00	2,092,777.00	1,318,702.00	1,919,909.85	172,867.15	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,108,329.00	2,108,329.00	1,326,360.24	1,935,461.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,702.00)	(167,702.00)	(255,105.34)	5,167.21		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167,702.00)	(167,702.00)	(255,105.34)	5,167.21		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,106,161.52	1,106,161.52		1,106,161.52	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)			1,106,161.52	1,106,161.52		1,106,161.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,161.52	1,106,161.52		1,106,161.52		
2) Ending Balance, June 30 (E + F1e)			938,459.52	938,459.52		1,111,328.73		
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	938,459.52	938,459.52		1,111,328.73		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	1,930,977.00	1,930,977.00	1,071,079.90	1,930,977.00	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	9,650.00	9,650.00	175.00	9,652.06	2.06	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%
TOTAL, OTHER LOCAL REVENUE			1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06	2.06	0.0%
TOTAL, REVENUES			1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	15,552.00	15,552.00	7,658.24	15,552.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,552.00	15,552.00	7,658.24	15,552.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	2,092,777.00	2,092,777.00	1,318,702.00	1,919,909.85	172,867.15	8.3%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,092,777.00	2,092,777.00	1,318,702.00	1,919,909.85	172,867.15	8.3%
TOTAL, EXPENDITURES			2,108,329.00	2,108,329.00	1,326,360.24	1,935,461.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,111,328.73
Total, Restricted Balance		1,111,328.73

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)
A. REVENUES								
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. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,809,576.00)	(3,809,576.00)	0.00	(3,809,576.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,809,576.00)	(3,809,576.00)	0.00	(3,809,576.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,301,528.65	34,301,528.65		34,301,528.65	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)			34,301,528.65	34,301,528.65		34,301,528.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,301,528.65	34,301,528.65		34,301,528.65		
2) Ending Balance, June 30 (E + F1e)			30,491,952.65	30,491,952.65		30,491,952.65		
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	30,491,952.65	30,491,952.65		30,491,952.65		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			44,417,325.00	44,417,325.00	0.00	44,417,325.00	0.00	0.0%
TOTAL, REVENUES			44,747,325.00	44,747,325.00	0.00	44,747,325.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,556,901.00	48,556,901.00	0.00	48,556,901.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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		

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)
A. REVENUES								
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	15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	349,545.60	349,545.60	213,941.73	349,545.60	0.00	0.0%
3) Employee Benefits		3000-3999	242,829.78	242,829.78	121,149.22	242,829.78	0.00	0.0%
4) Books and Supplies		4000-4999	37,149.00	37,149.00	16,343.32	37,149.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,473,000.00	14,473,000.00	8,210,064.50	14,473,000.00	0.00	0.0%
6) Depreciation and Amortization		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			15,102,524.38	15,102,524.38	8,561,498.77	15,102,524.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,475.62	22,475.62	(1,141,765.28)	22,475.62		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,475.62	22,475.62	(1,141,765.28)	22,475.62		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,632,455.66	12,632,455.66		12,632,455.66	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)			12,632,455.66	12,632,455.66		12,632,455.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,632,455.66	12,632,455.66		12,632,455.66		
2) Ending Net Position, June 30 (E + F1e)			12,654,931.28	12,654,931.28		12,654,931.28		
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	12,654,931.28	12,654,931.28		12,654,931.28		

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)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	14,658.00	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	15,080,000.00	15,080,000.00	7,405,075.49	15,080,000.00	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%
TOTAL, OTHER LOCAL REVENUE			15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00	0.00	0.0%
TOTAL, REVENUES			15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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	53,870.38	88,298.28	0.00	0.0%
Clerical, Technical and Office Salaries		2400	261,247.32	261,247.32	160,071.35	261,247.32	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			349,545.60	349,545.60	213,941.73	349,545.60	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	79,474.56	79,474.56	45,281.49	79,474.56	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,524.74	25,524.74	10,768.48	25,524.74	0.00	0.0%
Health and Welfare Benefits		3401-3402	100,680.84	100,680.84	48,405.42	100,680.84	0.00	0.0%
Unemployment Insurance		3501-3502	4,100.89	4,100.89	551.65	4,100.89	0.00	0.0%
Workers' Compensation		3601-3602	5,243.19	5,243.19	1,859.27	5,243.19	0.00	0.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	14,091.00	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	191.91	337.56	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			242,829.78	242,829.78	121,149.22	242,829.78	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,875.00	32,875.00	16,343.32	32,875.00	0.00	0.0%
Noncapitalized Equipment		4400	4,274.00	4,274.00	0.00	4,274.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,149.00	37,149.00	16,343.32	37,149.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	3,000.00	3,000.00	0.00	3,000.00	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	14,455,000.00	14,455,000.00	8,210,064.50	14,455,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,473,000.00	14,473,000.00	8,210,064.50	14,473,000.00	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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,102,524.38	15,102,524.38	8,561,498.77	15,102,524.38		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,219.84	38,219.84	34,219.38	38,098.86	(120.98)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,219.84	38,219.84	34,219.38	38,098.86	(120.98)	0%
5. District Funded County Program ADA						
a. County Community Schools	75.40	75.40	83.81	83.81	8.41	11%
b. Special Education-Special Day Class	25.54	25.54	20.80	20.80	(4.74)	-19%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	3.93	3.93	0.34	0.34	(3.59)	-91%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	104.87	104.87	104.95	104.95	0.08	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,324.71	38,324.71	34,324.33	38,203.81	(120.90)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,617.14	1,617.14	1,523.46	1,523.46	(93.68)	-6%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,617.14	1,617.14	1,523.46	1,523.46	(93.68)	-6%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,617.14	1,617.14	1,523.46	1,523.46	(93.68)	-6%

Sacramento City Unified School District 2021-22 Second Interim Cash Flow Projections

2021-22 Cash Flow Projection

2021-22	Object	2021-22 Beginning Balance	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**112,074,750**	**112,074,750**	**94,563,595**	**123,575,159**	**149,839,025**	**126,661,176**	**111,636,148**	**144,312,483**	**183,061,356**	**149,063,390**	**153,477,250**	**154,229,924**	**135,006,685**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		4,471,954	21,451,758	45,878,299	22,147,205	22,114,593	45,878,298	22,133,675	18,971,766	44,463,123	18,971,766	18,971,766	44,463,123	-	-	$ 329,917,327	$ 329,917,327
Property Taxes	8020-8079		-	-	-	-	-	529,432	62,773,620	2,282,958	8,184	28,812,120	14,023,954	12,216,986	-	-	$ 120,647,254	$ 120,647,254
Miscellaneous Funds	8080-8099		-	-	(2,553,380)	(1,042,280)	(785,406)	(2,356,218)	9,207	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(2,319,305)	-	$ (13,839,687)	$ (13,839,687)
Federal Revenues	8100-8299		4,844,640	12,233,497	2,458,155	(1,434,304)	2,045,423	19,376,868	3,802,935	6,550,063	25,223,111	15,274,161	7,335,533	50,763,777	32,892,234	-	$ 181,366,094	$ 181,366,094
Other State Revenues	8300-8599		10,910,981	4,288,409	9,643,866	(3,807,631)	8,388,031	22,268,761	4,716,858	(1,939,978)	1,360,766	1,534,519	5,299,645	2,790,537	2,791,867	22,211,723	$ 90,458,354	$ 90,458,354
Other Local Revenues	8600-8799		1,774,757	52,556	338,141	60,156	294,141	267,952	763,664	34,978	53,601	1,176,466	247,333	400,861	3,291,469	-	$ 8,756,074	$ 8,756,074
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	135,075	990,152	175,514	135,075	135,075	720,862	-	$ 2,291,754	$ 2,291,754
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**22,002,332**	**38,026,221**	**55,765,081**	**15,923,146**	**32,056,781**	**85,965,094**	**94,199,960**	**26,035,717**	**69,821,891**	**65,349,436**	**46,289,323**	**108,573,340**	**37,377,126**	**22,211,723**	**719,597,170**	**719,597,170**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,595,556	5,616,467	20,210,250	20,388,469	20,916,713	21,085,420	20,723,964	22,683,835	23,292,850	23,062,888	23,350,070	23,715,127	5,074,337	$ -	$ 231,715,946	$ 231,715,946
Classified Salaries	2000-2999		2,645,690	3,975,343	5,052,382	5,270,103	5,095,463	5,460,292	5,391,777	5,797,374	5,989,816	5,928,363	7,156,518	6,440,384	2,188,002	$ -	$ 66,391,505	$ 66,391,505
Employee Benefits	3000-3999		2,642,341	4,379,857	14,843,525	14,907,030	14,917,301	14,902,418	15,014,192	17,095,652	17,238,248	17,139,669	15,994,484	16,447,357	1,851,433	$ 22,211,723	$ 189,585,230	$ 189,585,230
Books and Supplies	4000-4999		186,892	275,303	1,869,217	1,421,353	754,808	838,324	4,788,169	4,474,778	3,898,494	6,038,790	6,523,741	8,400,751	39,178,749	$ -	$ 78,649,370	$ 78,649,370
Services	5000-5999		1,004,445	5,060,341	5,794,883	5,560,839	6,055,903	10,597,997	6,800,639	8,916,102	13,588,193	10,377,973	10,706,857	17,229,929	33,174,057	$ -	$ 134,868,159	$ 134,868,159
Capital Outlay	6000-6599		265,419	666,766	95,348	193,727	249,338	615,390	533,353	910,959	1,092,591	941,245	1,331,363	1,559,881	5,392,814	$ -	$ 13,848,193	$ 13,848,193
Other Outgo	7000-7499		322,564	62,168	112,669	113,095	112,667	114,675	147,415	(202,564)	(198,135)	(207,666)	(203,814)	(197,381)	18,167	$ -	$ (6,139)	$ (6,139)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	459	459	459	459	236,125	28,040	$ -	$ 266,000	$ 266,000
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,662,909**	**20,036,244**	**47,978,274**	**47,854,616**	**48,102,193**	**53,614,517**	**53,399,508**	**59,676,595**	**64,902,516**	**63,281,719**	**64,859,677**	**73,832,172**	**86,905,599**	**22,211,723**	**715,318,263**	**715,318,263**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	270,522	(4,711)	(23,409)	(46,373)	(18,765)	(163,883)	(37,161)	(14,467)	151,340	82,997	150,349	8,889	185,717	-		$ 270,522	
Accounts Receivable	9200-9299	63,526,856	2,447,471	15,512,143	19,230,560	12,297,424	1,014,344	475,420	(232,186)	136,642	(41,686)	(721,163)	907,605	12,500,281	-		$ 63,526,856	
Due From Other Funds	9310	5,121,125	838,550	(633)	(507)	4,283,714	-	-	(1,612,546)	231,734	231,734	231,734	-	917,343	-		$ 5,121,125	
Stores	9320	104,480	-	71	35	64	228	-	149	12,624	32,538	30,134	-	28,637	-		$ 104,480	
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**69,022,983**	**3,281,310**	**15,488,172**	**19,183,715**	**16,562,437**	**850,690**	**438,259**	**(1,859,050)**	**532,341**	**305,583**	**(308,945)**	**916,494**	**13,631,978**	**-**	**-**	**69,022,983**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(36,901,179)	(23,548,682)	(4,466,586)	(706,655)	(102,185)	169,693	(112,500)	(192,529)	(889,429)	(811,098)	(1,006,098)	(1,569,378)	(3,665,733)	-		$ (36,901,179)	
Due To Other Funds	9610	(7,706,631)	-	-	-	(7,706,631)	-	-	-	-	-	-	-	-	-		$ (7,706,631)	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	(10,583,206)	(10,583,206)	-	-	-	-	-	-	-	-	-	-	-	-		$ (10,583,206)	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(55,191,016)**	**(34,131,888)**	**(4,466,586)**	**(706,655)**	**(7,808,815)**	**169,693**	**(112,500)**	**(192,529)**	**(889,429)**	**(811,098)**	**(1,006,098)**	**(1,569,378)**	**(3,665,733)**	**-**	**-**	**(55,191,016)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**13,831,967**	**(30,850,579)**	**11,021,586**	**18,477,060**	**8,753,621**	**1,020,383**	**325,759**	**(2,051,579)**	**(357,088)**	**(505,515)**	**(1,315,043)**	**(652,885)**	**9,966,245**	**-**	**-**	**13,831,967**	
E. NET INCREASE/DECREASE B - C + D		**13,831,967**	**(17,511,155)**	**29,011,564**	**26,263,867**	**(23,177,849)**	**(15,025,028)**	**32,676,335**	**38,748,873**	**(33,997,966)**	**4,413,860**	**752,674**	**(19,223,239)**	**44,707,412**	**(49,528,473)**	**-**	**18,110,874**	**$ 4,278,907**
F. ENDING CASH (A + E)			**94,563,595**	**123,575,159**	**149,839,025**	**126,661,176**	**111,636,148**	**144,312,483**	**183,061,356**	**149,063,390**	**153,477,250**	**154,229,924**	**135,006,685**	**179,714,098**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														**$ 130,185,624**	

Sacramento City Unified School District 2021-22 Second Interim Cash Flow Projections

2022-23 Cash Flow Projection

2022-23	Object	2022-23 Beginning Balance	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**179,714,098**	**179,714,098**	**167,495,424**	**155,528,680**	**165,954,595**	**140,578,440**	**117,996,641**	**142,291,471**	**179,111,185**	**153,724,469**	**156,282,668**	**161,189,033**	**149,828,589**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		12,268,810	12,268,810	45,100,010	22,083,858	22,083,858	45,100,010	22,083,858	22,083,858	45,100,010	22,083,858	22,083,858	45,100,010	-	$ -	$ 337,440,808	$ 337,440,808
Property Taxes	8020-8079		359	-	306	-	400,370	18,666,244	48,084,281	2,282,958	8,184	28,812,120	14,023,954	8,368,478	-	$ -	$ 120,647,254	$ 120,647,254
Miscellaneous Funds	8080-8099		787	1,486	(919,474)	(2,504,054)	(988,008)	210	(1,010,301)	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(3,628,029)	$ -	$ (13,839,687)	$ (13,839,687)
Federal Revenues	8100-8299		439,868	1,185,081	9,681,550	2,468,969	3,564,855	6,934,766	12,546,753	440,606	10,019,167	4,915,736	843,522	23,120,555	16,872,461	$ -	$ 93,033,889	$ 93,033,889
Other State Revenues	8300-8599		1,505,030	1,799,123	3,717,863	2,173,446	4,179,356	5,484,840	4,922,907	1,508,810	3,722,523	3,839,053	7,521,010	5,290,541	15,003,265	$ 22,211,723	$ 82,879,491	$ 82,879,491
Other Local Revenues	8600-8799		399,595	124,111	110,685	216,334	111,046	151,036	373,493	227,285	240,393	1,030,721	376,751	484,812	2,316,700	$ -	$ 6,162,961	$ 6,162,961
Interfund Transfers In	8910-8929		-	-	-	-	-	-	675,376	-	855,077	40,439	-	-	720,862	$ -	$ 2,291,754	$ 2,291,754
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**14,614,448**	**15,378,611**	**57,690,940**	**24,438,554**	**29,351,479**	**76,337,106**	**87,676,368**	**26,544,372**	**57,668,305**	**60,126,817**	**45,125,113**	**80,167,375**	**31,285,258**	**22,211,723**	**628,616,470**	**628,616,470**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,646,091	4,032,177	19,756,180	20,800,501	22,754,175	20,790,391	20,519,901	20,328,460	20,904,804	20,687,179	20,958,955	21,304,428	5,184,293	$ -	$ 219,667,534	$ 219,667,534
Classified Salaries	2000-2999		2,713,973	3,831,879	5,033,662	5,267,776	5,239,037	5,296,345	5,247,771	5,073,014	5,253,382	5,195,784	6,346,881	5,675,680	2,183,574	$ -	$ 62,358,758	$ 62,358,758
Employee Benefits	3000-3999		2,790,000	4,204,127	16,199,497	16,317,396	16,665,297	16,159,379	16,162,519	16,261,840	16,406,760	16,306,574	16,255,099	16,715,351	1,794,776	$ 22,211,723	$ 194,450,339	$ 194,450,339
Books and Supplies	4000-4999		254,005	2,569,340	2,698,069	1,115,737	1,839,068	1,075,747	1,575,044	1,266,017	956,546	2,105,906	2,366,330	3,374,302	21,039,372	$ -	$ 42,235,482	$ 42,235,482
Services	5000-5999		882,302	2,521,606	3,575,935	7,192,962	4,642,018	7,634,263	6,535,745	4,870,613	8,005,435	5,851,481	6,072,151	10,448,920	22,258,712	$ -	$ 90,492,144	$ 90,492,144
Capital Outlay	6000-6599		170,442	692,330	467,569	277,888	192,321	395,485	500,596	291,572	396,754	309,110	535,025	667,358	3,122,941	$ -	$ 8,019,393	$ 8,019,393
Other Outgo	7000-7499		289,130	146,175	406,684	239,106	333,650	527,709	31,625	211,631	(275,511)	772,854	349,104	(358,517)	(1,998,355)	$ -	$ 675,284	$ 675,284
Interfund Transfers Out	7600-7629		-	2,294	-	-	-	-	-	-	-	-	-	235,666	28,040	$ -	$ 266,000	$ 266,000
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,745,942**	**17,999,928**	**48,137,596**	**51,211,367**	**51,665,567**	**51,879,318**	**50,573,201**	**48,303,147**	**51,648,170**	**51,228,888**	**52,883,545**	**58,063,189**	**53,613,354**	**22,211,723**	**618,164,934**	**618,164,934**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	37,377,126	28,472,375	3,194,983	1,158,404	1,594,967	178,506	(21,354)	9,665	14,154	(4,318)	(74,703)	94,015	(2,163,640)	4,924,071		$ 37,377,126	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**37,377,126**	**28,472,375**	**3,194,983**	**1,158,404**	**1,594,967**	**178,506**	**(21,354)**	**9,665**	**14,154**	**(4,318)**	**(74,703)**	**94,015**	**(2,163,640)**	**4,924,071**	**-**	**37,377,126**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(86,905,599)	(46,559,555)	(12,540,411)	(285,833)	(198,309)	(446,217)	(141,604)	(293,117)	(3,642,094)	(3,457,619)	(3,916,861)	(3,696,028)	(11,727,951)	-		$ (86,905,599)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(86,905,599)**	**(46,559,555)**	**(12,540,411)**	**(285,833)**	**(198,309)**	**(446,217)**	**(141,604)**	**(293,117)**	**(3,642,094)**	**(3,457,619)**	**(3,916,861)**	**(3,696,028)**	**(11,727,951)**	**-**	**-**	**(86,905,599)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(49,528,473)**	**(18,087,180)**	**(9,345,428)**	**872,570**	**1,396,658**	**(267,711)**	**(162,958)**	**(283,452)**	**(3,627,940)**	**(3,461,937)**	**(3,991,564)**	**(3,602,012)**	**(13,891,591)**	**4,924,071**	**-**	**(49,528,473)**	
E. NET INCREASE/DECREASE B - C + D		**(49,528,473)**	**(12,218,673)**	**(11,966,744)**	**10,425,914**	**(25,376,155)**	**(22,581,799)**	**24,294,829**	**36,819,714**	**(25,386,716)**	**2,558,199**	**4,906,365**	**(11,360,444)**	**8,212,595**	**(17,404,024)**	**-**	**(39,076,937)**	**$ 10,451,536**
F. ENDING CASH (A + E)			**167,495,424**	**155,528,680**	**165,954,595**	**140,578,440**	**117,996,641**	**142,291,471**	**179,111,185**	**153,724,469**	**156,282,668**	**161,189,033**	**149,828,589**	**158,041,185**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 140,637,160	

2023-24 Cash Flow Projection

2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**158,041,185**	**158,041,185**	**138,654,560**	**130,576,494**	**142,992,621**	**124,278,160**	**101,998,288**	**124,066,907**	**160,489,376**	**135,989,220**	**137,689,059**	**143,097,137**	**132,828,439**			**$ -**	**$ -**
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		12,593,542	12,593,542	44,062,806	22,668,376	22,668,376	44,062,806	22,668,376	22,668,376	44,062,806	22,668,376	22,668,376	44,062,806	-	-	$ 337,448,563	$ 337,448,563
Property Taxes	8020-8079		359	-	306	-	400,370	18,666,244	48,084,281	2,282,958	8,184	28,812,120	14,023,954	8,368,478	-	-	$ 120,647,254	$ 120,647,254
Miscellaneous Funds	8080-8099		787	1,486	(919,474)	(2,504,054)	(988,008)	210	(1,010,301)	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(3,628,029)	-	$ (13,839,687)	$ (13,839,687)
Federal Revenues	8100-8299		443,041	1,193,630	9,751,386	2,486,779	3,590,570	6,984,789	12,637,257	443,784	10,091,439	4,951,194	849,606	23,287,331	16,994,168	-	$ 93,704,973	$ 93,704,973
Other State Revenues	8300-8599		1,505,030	1,799,123	3,717,863	2,173,446	4,179,356	5,484,840	4,922,907	1,508,810	3,722,523	3,839,053	7,521,010	5,290,541	15,003,265	22,211,723	$ 82,879,491	$ 82,879,491
Other Local Revenues	8600-8799		399,595	124,111	110,685	216,334	111,046	151,036	373,493	227,285	240,393	1,030,721	376,751	484,812	2,316,700	-	$ 6,162,961	$ 6,162,961
Interfund Transfers In	8910-8929		-	-	-	-	-	-	675,376	-	855,077	40,439	-	-	720,862	-	$ 2,291,754	$ 2,291,754
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**14,942,353**	**15,711,892**	**56,723,573**	**25,040,881**	**29,961,711**	**75,349,926**	**88,351,389**	**27,132,067**	**56,703,373**	**60,746,793**	**45,715,715**	**79,296,948**	**31,406,965**	**22,211,723**	**629,295,309**	**629,295,309**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,679,059	4,112,935	20,151,867	21,217,105	23,209,908	21,206,792	20,930,884	20,735,610	21,323,497	21,101,513	21,378,732	21,731,124	4,898,300	-	$ 223,677,329	$ 223,677,329
Classified Salaries	2000-2999		2,757,270	3,893,010	5,113,965	5,351,815	5,322,618	5,380,839	5,331,491	5,153,946	5,337,191	5,278,675	6,448,136	5,766,226	2,083,436	-	$ 63,218,618	$ 63,218,618
Employee Benefits	3000-3999		2,866,138	4,318,856	16,641,575	16,762,691	17,120,086	16,600,362	16,603,587	16,705,619	16,854,494	16,751,574	16,698,694	17,171,506	3,225,528	22,211,723	$ 200,532,434	$ 200,532,434
Books and Supplies	4000-4999		282,657	2,859,164	3,002,414	1,241,593	2,046,517	1,197,092	1,752,711	1,408,825	1,064,446	2,343,454	2,633,254	3,754,927	23,412,635	-	$ 46,999,689	$ 46,999,689
Services	5000-5999		897,777	2,565,835	3,638,656	7,319,125	4,723,437	7,768,166	6,650,381	4,956,042	8,145,848	5,954,114	6,178,655	10,632,192	22,649,124	-	$ 92,079,351	$ 92,079,351
Capital Outlay	6000-6599		170,442	692,330	467,569	277,888	192,321	395,485	500,596	291,572	396,754	309,110	535,025	667,358	3,122,941	-	$ 8,019,393	$ 8,019,393
Other Outgo	7000-7499		289,130	146,175	406,684	239,106	333,650	527,709	31,625	211,631	(275,511)	772,854	349,104	(358,517)	(1,998,355)	-	$ 675,284	$ 675,284
Interfund Transfers Out	7600-7629		-	2,294	-	-	-	-	-	-	-	-	-	235,666	28,040	-	$ 266,000	$ 266,000
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,942,473**	**18,590,600**	**49,422,731**	**52,409,324**	**52,948,538**	**53,076,445**	**51,801,275**	**49,463,245**	**52,846,718**	**52,511,294**	**54,221,600**	**59,600,483**	**57,421,650**	**22,211,723**	**635,468,098**	**635,468,098**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	36,209,329	3,336,774.69	2,537,007.47	5,291,620.30	8,776,320.75	982,233.49	(117,503.14)	53,182.88	77,884.00	(23,760.39)	(411,051.59)	517,320.88	(11,905,448.90)	27,094,749		$ 36,209,329	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**36,209,329**	**3,336,775**	**2,537,007**	**5,291,620**	**8,776,321**	**982,233**	**(117,503)**	**53,183**	**77,884**	**(23,760)**	**(411,052)**	**517,321**	**(11,905,449)**	**27,094,749**	**-**	**36,209,329**	**$ -**
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(53,613,354)	(28,723,280)	(7,736,365)	(176,335)	(122,340)	(275,278)	(87,358)	(180,828)	(2,246,862)	(2,133,056)	(2,416,370)	(2,280,134)	(7,235,147)	-		$ (53,613,354)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(53,613,354)**	**(28,723,280)**	**(7,736,365)**	**(176,335)**	**(122,340)**	**(275,278)**	**(87,358)**	**(180,828)**	**(2,246,862)**	**(2,133,056)**	**(2,416,370)**	**(2,280,134)**	**(7,235,147)**	**-**	**-**	**(53,613,354)**	**$ -**
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(17,404,024)**	**(25,386,506)**	**(5,199,358)**	**5,115,285**	**8,653,981**	**706,956**	**(204,861)**	**(127,646)**	**(2,168,978)**	**(2,156,817)**	**(2,827,421)**	**(1,762,813)**	**(19,140,596)**	**27,094,749**	**-**	**(17,404,024)**	
E. NET INCREASE/DECREASE B - C + D		**(17,404,024)**	**(19,386,625)**	**(8,078,066)**	**12,416,127**	**(18,714,461)**	**(22,279,872)**	**22,068,619**	**36,422,468**	**(24,500,155)**	**1,699,839**	**5,408,078**	**(10,268,698)**	**555,869**	**1,080,064**	**-**	**(23,576,813)**	**$ (6,172,789)**
F. ENDING CASH (A + E)			**138,654,560**	**130,576,494**	**142,992,621**	**124,278,160**	**101,998,288**	**124,066,907**	**160,489,376**	**135,989,220**	**137,689,059**	**143,097,137**	**132,828,439**	**133,384,307**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 134,464,371	