







SECOND INTERIM REPORT 2021-22

MARCH 2022







UNLIMITED YOU

ANAHEIM UNION HIGH SCHOOL DISTRICT

UNLIMITED YOU

ANAHEIM UNION HIGH SCHOOL DISTRICT

Date: March 3, 2022
To: Board of Trustees and Superintendent Michael Matsuda
From: Nancy Nien, Ph.D., Assistant Superintendent Business Services
RE: 2021-22 Second Interim Budget

Background Information

Education Code (EC) Sections 3503(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The Second Interim Report for 2021-22 is due to Orange County Department of Education by March 15, 2022.

Current Considerations

For 2021-22, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2022-23 and 2023-24).

The reporting schedule is shown below.

	Closing Date	**Filing Date**
First Interim	Oct. 31, 2021	Dec. 15, 2021
Second Interim	Jan. 31, 2022	Mar. 15, 2022

School boards are required to adopt one of the three following certifications.

Positive: A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years.**

Qualified: A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years.**

Negative: A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year.**

Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section IX.

Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

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Section I
2021-22
Budget Assumptions

Summary of Second Interim Assumptions

Amount represents per-student level of funding:

	2021-22	2022-23	2023-24	2024-25
Local Control Funding Formula (LCFF)	$362,527,520	$358,083,832	$367,506,302	$370,106,040
LCFF COLA	5.07%	5.33%	3.61%	3.64%
Estimated Funded ADA	$12,418	$13,191	$13,538	$14,003
Increase (Decrease) in Funded ADA	(0)	(2,059)	11	(715)

Prior Year Base Revenue				
% Increase (Decrease) per Student	8.37%	6.2%	2.63%	3.43%
Revenue Increase (Decrease) per Student	$959.00	$773.00	$347.00	$465.00

Unduplicated Pupil	76.72%	75.84%	75.84%	75.84%
Unduplicated Pupil Rolling 3 Year Average	76.56%	77.57%	76.14%	75.84%

Revenues

	2021-22	2022-23	2023-24	2024-25
Restricted Program (COLA)				
State Programs	1.70%	5.33%	3.61%	3.64%
Special Education	4.05%	5.33%	3.61%	3.64%

Lottery (per ADA)				
Unrestricted per ADA	$163	$163	$163	$163
Unrestricted	$4,730,530	$4,406,496	$4,291,255	$4,011,058
Prop 98 per ADA	$65	$65	$65	$65
Restricted	$1,888,686	$1,711,236	$1,664,696	$1,599,502

Interest Rate	1.0%	1.0%	1.0%	1.0%
Interest Income	$1,350,000	$1,250,000	$1,150,000	$1,050,000

Expenditures

	2021-22	2022-23	2023-24	2024-25
General Fund Contributions				
Special Education	As Budgeted	Plus $2.0 million	Plus $1.5 million	Plus $1.6 million
Step, Column, and Longevity				
Incremental Cost	As Budgeted	$2.7 million	$2.8 million	$2.6 million
Certificated	1.5%	1.5%	1.5%	1.5%
Classified	1.5%	1.5%	1.5%	1.5%
STRS and PERS Rates Increase (Unrestricted)				
STRS New Rate	As Budgeted	$3.5 million	$0.4 million	$0.4 million
PERS New Rate	As Budgeted	$1.4 million	$0.6 million	$0.4 million
Health and Welfare Benefits (Unrestricted)				
Incremental Contributions	As Budgeted	$3.7 million	$3.8 million	$4.2 million
Super Composite Rate	$15,959			
Change in Teacher Staffing Growth (Decline)	As Budgeted*	(25)**	(25)**	(35)**

*Reduction of FTE in certificated staffing due to enrollment decline, and 26.2 FTE due to increase in student load per ASTA 2017-18 agreement ending June 2021
**Reduction of FTE due to declining enrollment

Second Interim Assumptions Summary - Continued

	2021-22	2022-23	2023-24	2024-25
Contributions to Statutory Benefits				
State Teachers Retirement System (STRS)	16.92%	19.10%	19.10%	19.10%
Public Employee Retirement System (PERS)	22.91%	26.10%	27.10%	27.70%
OASDI (Social Security for School Sector)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
State Unemployment Insurance (SUI)	0.50%	0.50%	0.20%	0.20%
Workers' Compensation Rate	2.5212%	2.5212%	2.5212%	2.5212%

Section II
Revenue Considerations

Local Control Funding Formula (LCFF):

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight-year period. As of 2018-19, LCFF is fully implemented at 100.00%.

- LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for the Grade Span Adjustment program for Career Technical Education (9-12 CTE).

- The funding formula establishes additional grants designated to improve or increase services to students of need.

- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated ADA, and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2020-21 was 28,841 and funded ADA is projected at 29,194 for the current budget year.

- For the budget year, LCFF revenues are projected at $362,527,520 million, an increase of $32,025,776 million over the prior year. Components of revenues include the following:

    - ✓ $120,863,312 million in property taxes (based on data provided by the Orange County Assessor's Office)
    - ✓ $57,946,867 million from the Education Protection Account (EPA)

Other Programs:

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at $4,730,530 million, a decrease of $208,744 from prior year. Program funding is computed at $165 per unit of annual ADA.

- Restricted Lottery revenue (Proposition 20) is budgeted at $1,888,686 million, a increase of $878,996 from prior year. Program funding is computed at $65 per unit of annual ADA.

- Interest earnings are budgeted at $1,350,000, assuming the following:

    - ✓ 1.0% interest rate on an average daily cash balance of $96,656,103*

*The cash balance is lower than in previous years due to in part to the contribution to the Pension Stabilization Trust.

Section III
Expenditure Considerations

Personnel Costs Additions/Deletions to Unrestricted General Fund

Salary Calculations:

- Salary projections incorporate added costs for step, column, and longevity as follows:

Fiscal Year	Total Amount
2021-22	As Budgeted
2022-23	$1.9M
2023-24	$2.0M

STRS and PERS Rates Increase:

STRS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
New Rate	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%

PERS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
New Rate	18.062%	19.721%	20.70%	22.910%	26.10%	27.10%	27.70%

Increase for STRS for 2022-23 and 2023-24 is $3.5 million and $0.4 million respectively.

Increase for PERS for 2022-23 and 2023-24 is $1.4 million and $0.6 million respectively.

Contribution for Health and Welfare Benefits

- In January 2021, the District reached a MOU with the five associations to maintain the super blend composite at $16,244 for the 2022 cap.

Noteworthy Expenditures in General Fund Unrestricted:

- Restricted Routine Maintenance Account (RRMA) contribution is budgeted at $13,407,177.

- Indirect support charges (charges to other programs and funds of the District):

  - ✓ Categorical Programs $3,487,081

  The District's indirect rate for 2021-22 is 6.72%. This rate is applicable for most categorical programs.

- Liability and property damage insurance in the General Fund is budgeted for $3.5 million.

- Utility, postage, and other operating costs are budgeted at $102 million. For the budget year, projections incorporated rate changes and demand charges. Telephone, postage, and internet are budgeted at $458,200; natural gas for $400,000; lights and power for $5.4 million; waste disposal for $616,500; and water for $1.5 million.

Contributions from the General Fund:

- Contributions to restricted programs will increased from $60.7 million to $67.2 million, a difference of $6.5 million.

- Contributions for Special Education are budgeted at $48.9 million.

Section IV
Local Control Accountability Plan

Overview:

- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.

- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide increased and improved services to low-income students, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 65% stipend for the served population above 55%. The Supplemental and Concentration Grants are funded on a three-year rolling average of the number of students who are eligible for Free and Reduced Lunch, identified as Foster Youth, and/or English Language Learners. In 2021-22, AUHSD projects having 76.56% unduplicated students.

- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the District's spending plan that complies with the State Priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP will be approved at the June 16th Board Meeting.

- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:

    - ✓ All students will demonstrate college, career, and life readiness and success.

    - ✓ Provide meaningful educational engagement opportunities for all parents and families to advocate for all students.

    - ✓ Provide and nurture a safe, reflective, responsive, and positive school culture.

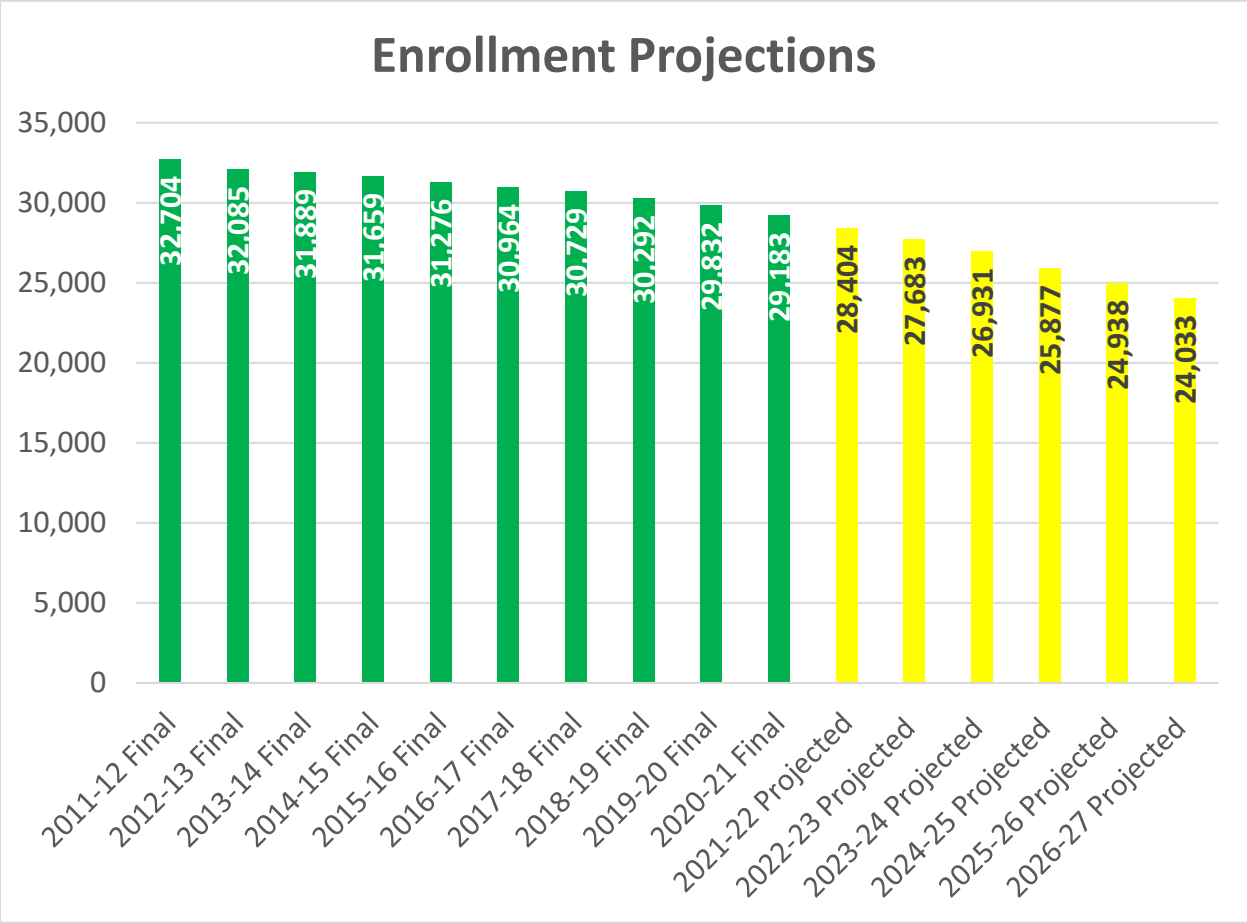
Section V
Financial Analysis

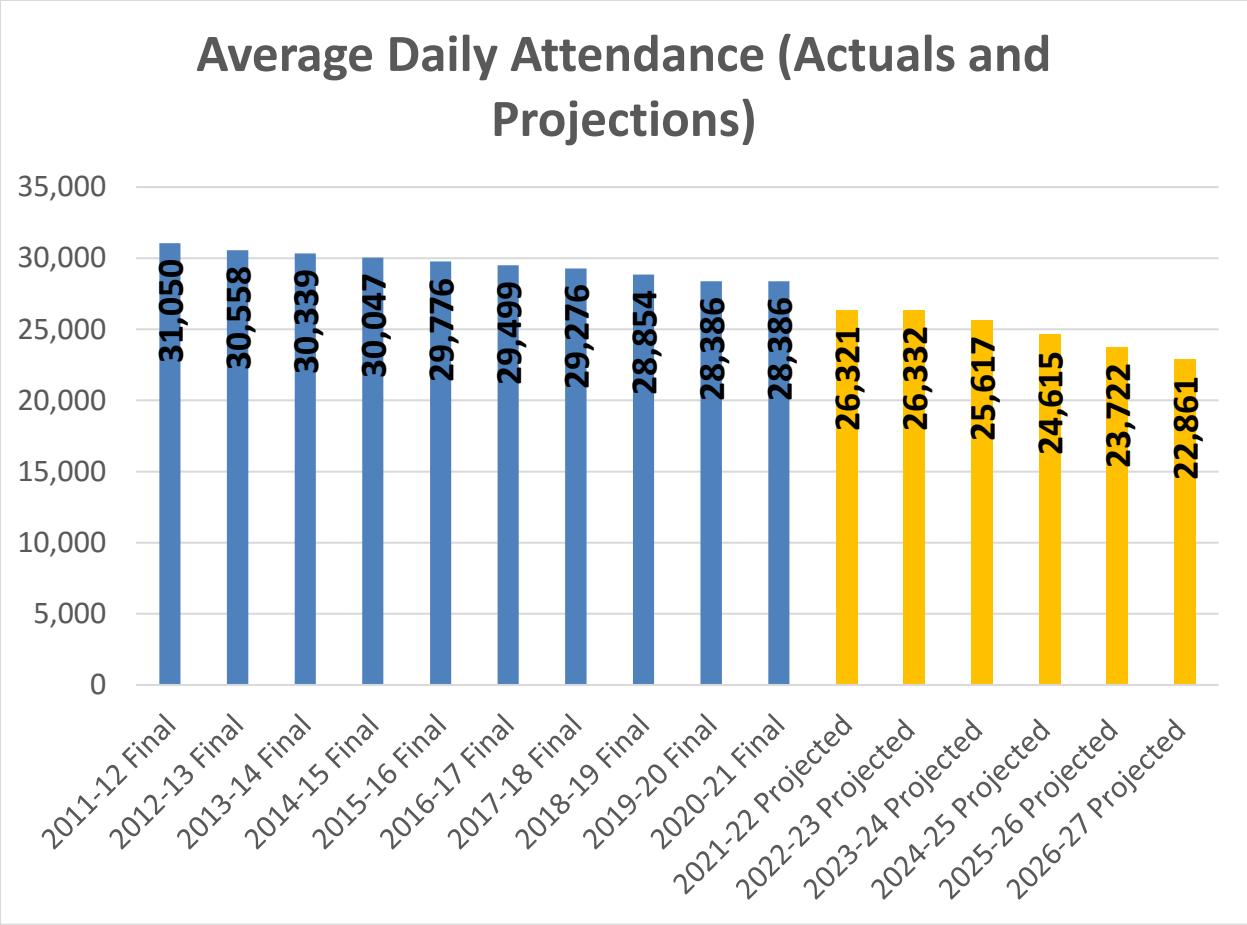
Student Enrollment Trends:

- The Second Interim Report includes projections based on recent trends in enrollment and enrollment information from our feeder districts. Multi-year projections have been updated accordingly.

- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Anaheim Union High School District, enrollment decline did not materialize until the 2009-10 fiscal year. There is a multitude of reasons for the enrollment decline. Primarily, the enrollment decline is due to charter schools, affordable housing, and lower birth rates.

- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is expected to realize declines in student enrollment through 2026-27. If the anticipated projections were to materialize, the cumulative decline in enrollment from 2011-12 to 2026-27 would reach a loss of 8,671 students.




Average Daily Attendance (Actuals and Projections)
35,000
30,000
25,000
20,000
15,000
10,000
5,000
0
31,050
30,558
30,339
30,047
29,776
29,499
29,276
28,854
28,386
28,386
26,321
26,332
25,617
24,615
23,722
22,861
2011-12 Final
2012-13 Final
2013-14 Final
2014-15 Final
2015-16 Final
2016-17 Final
2017-18 Final
2018-19 Final
2019-20 Final
2020-21 Final
2021-22 Projected
2022-23 Projected
2023-24 Projected
2024-25 Projected
2025-26 Projected
2026-27 Projected

DEFERRED MAINTENANCE FUND (Fund 14)

Cash Balance	$	5,421,829
Due From General Fund		0
Revenues		6,848
Expenditures		85,013
Budgeted Ending Balance		5,545,348

GO BOND 2014 SERIES 2015 (Fund 24)

Cash Balance	52
Revenues	0
Expenditures	0
Budgeted Ending Balance	31

GO BOND 2014 SERIES 2018 (Fund 26)

Cash Balance	54,240
Revenues	15,055
Expenditures	13,163
Budgeted Ending Balance	23,344

GO BOND 2014 SERIES 2019 (Fund 27)

Cash Balance	81,609,351
Revenues	59,960
Expenditures	11,497,442
Budgeted Ending Balance	32,800,416

CAPITAL FACILITIES FUND (Fund 25)

This fund contains the receipts from developer fees.

Cash Balance	9,395,523
Developer fees	1,367,416
Expenditures	708,546
Budgeted Ending Balance	5,650,867

CAPITAL FACILITIES AGENCY RDA (Fund 45)

Cash Balance	11,739,171
Due From General Fund	2,683,670
Revenues	2,690,708
Expenditures	2,646,311
Budgeted Ending Balance	7,317,901

ANAHEIM UNION HIGH SCHOOL DISTRICT
VARIOUS FUNDS
AS OF JANUARY 31, 2022

COUNTY SCHOOL FACILITIES FUND (Fund 35)

This fund is being used to account for the state funds awarded for construction at school sites.

Cash Balance	29,750
Revenues	(7,003) *
Expenditures	1,230
Budgeted Ending Balance	40,053

SPECIAL RESERVE FUND (Fund 40)

Cash Balance	17,805,363
Revenues	21,794
Expenditures	4,417
Budgeted Ending Balance	17,827,986

SPECIAL RESERVICE 2017 COP PROJECT FUND (Fund 41)

Cash Balance	13,258,676
Cash with Fiscal Agent	1,112,295
Revenues	2,623,731
Expenditures	2,291,386
Budgeted Ending Balance	9,160,915

SELF-INSURANCE FUND

WORKER'S COMPENSATION FUND (Fund 68)

Cash Balance	94,096
Cash with Fiscal Agent	400,000
Revenues	95
Expenditures	60,265
Budgeted Ending Balance	160,591

HEALTH AND WELFARE FUND (Fund 69)

Cash Balance	35,852,244
Due From General Fund	0
Cash with Fiscal Agent	2,800,000
Revenues	38,697,319
Expenditures	37,432,325
Budgeted Ending Balance	32,907,043

CAFETERIA FUND (Fund 13)

(as of December 31, 2021)

Cash Balance	774,386
Revenues	11,289,056
Expenditures	9,809,701
Budgeted Ending Balance	7,145,993

*Negative revenue is due to GASB 31 Unrealized Gain recorded June 30, 2021 reversed in current year.

Section VI
District Reserves

Unrestricted Fund Balance:

- The beginning fund balance for the budget year is $128.4 million.
- The ending fund balance is projected to be $130.6 million, an increase of $5.8 million.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (non-spendable) for revolving cash account is $155,000 and $550,000 for warehouse inventory.
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at $15.2 million.
  - ✓ The other assigned amount of the District reserves is budgeted at $27.1 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is budgeted at $57.5 million.

Other Commitments:

- The Board of Trustees approved on September 14, 2021 to establish a California Public Entity Pension Stabilization Trust.
- The committed Funds were established at $30 million.

Restricted Fund Balance:

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at $18.5 million.
- The Ending Fund Balance is estimated to be $9.1 million.

Restricted for Economic Uncertainties:

- Per Education Code Section 42124(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information.
- Minimum REU level required: $15,232,568
- Amount of assigned ending fund balance: $27,110,946
- Amount of unassigned ending fund balance: $57,545,874

Section VII
Multi-Year Projections
(2022-23, 2023-24, and 2024-25)

Budget Assumptions for 2022-23

The projections are contingent using baseline data from 2021-22 plus relevant major changes itemized below.

Revenue Revisions

- Decline in funded ADA by 2,059
- Unduplicated pupil percentage 75.84%
- Unduplicated pupil percentage three year rolling average 77.57%
- COLA of 5.33%

Expenditure Revisions

- Reduction of 25 FTE in certificated staffing, enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity for Certificated and Classified is 1.5%
  - ✓ Increase in STRS 16.92% to 19.1% and PERS rate of 22.91% to 26.1%
  - ✓ Increase 10% in Health and Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $14,651,934
- Amount of assigned ending fund balance: $23,580,212
- Amount of unassigned ending fund balance: $37,716,111

Budget Assumptions for 2023-24

The projections are contingent using baseline data from 2022-23 plus relevant major changes itemized below.

Revenue Revisions

- Increase in funded ADA by 11
- Unduplicated pupil percentage 75.84%
- Unduplicated pupil percentage three year rolling average 76.14%
- COLA of 3.61%

Expenditure Revisions

- Reduction of 25 FTE in certificated staffing, enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in the PERS of 26.1% to 27.1%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $15,139,478
- Amount of assigned ending fund balance: $24,017,856
- Amount of unassigned ending fund balance: $18,481,140

Budget Assumptions for 2024-25

The projections are contingent using baseline data from 2023-24 plus relevant major changes itemized below.

Revenue Revisions

- Decline in funded ADA by 715
- Unduplicated pupil percentage 75.84%
- Unduplicated pupil percentage three year rolling average 75.84%
- COLA of 3.64%

Expenditure Revisions

- Reduction of 35 FTE in certificated staffing, and enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in PERS rate of 27.1% to 27.7%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

Reserve for Economic Uncertainty (REU)

- Minimum REU level required: $14,603,639
- Amount of assigned ending fund balance: $185,000
- Amount of unassigned ending fund balance: $15,686,678

Projections for the General Fund

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent three years. These totals incorporate revenues, expenditures, and reserves for the General Fund.

	Second Interim Budget	Projected 2022-23	Projected 2023-24	Projected 2024-25
Beginning Fund Balance	$ 146,926,659	$ 139,730,904	$ 119,246,576	$ 93,252,228
Audit Adjustment				
Fund Balance	$ 146,926,659	$ 139,730,904	$ 119,246,576	$ 93,252,228
Annual Revenues (includes other financial sources)	$ 500,556,525	$ 467,913,472	$ 478,654,911	$ 459,725,445
Annual Expenditures (includes other financing)	$ 507,752,280	$ 488,397,800	$ 504,649,259	$ 486,787,994
Change in Fund Balance	$ (7,195,755)	$ (20,484,328)	$ (25,994,348)	$ (27,062,549)
Projected Ending Fund Balance	$ 139,730,904	$ 119,246,576	$ 93,252,228	$ 66,189,679
I Unavailable Reserves:				
1) Non Spendable				
a. Revolving Cash	$ 155,000	$ 155,000	$ 155,000	$ 155,000
b. Inventory	$ 550,000	$ 500,000	$ 500,000	$ 500,000
c. Prepaid Expenses	$ -	$ -	$ -	$ -
2) Restricted Balances	$ 9,136,516	$ 12,643,319	$ 4,958,754	$ 5,059,362
3) Other Commitments	$ 30,000,000	$ 30,000,000	$ 30,000,000	$ 30,000,000
4) Assigned	$ 27,110,946	$ 23,580,212	$ 24,017,856	$ 185,000
II Total Unrestricted Fund Balance	$ 72,778,442	$ 52,368,045	$ 33,620,618	$ 30,290,317
1) Reserves for Economic Uncertainness (3%)	$ 15,232,568	$ 14,651,934	$ 15,139,478	$ 14,603,639
2) Available Reserves	$ 57,545,874	$ 37,716,111	$ 18,481,140	$ 15,686,678
III Available Reserves (Unrestricted Funds)	11.33%	7.72%	3.66%	3.22%

Section VIII
Budget Stabilization Plan

Overview:

The 2016-17 Adopted Budget for Anaheim Union High School District (AUHSD) indicated that the District was engaged in a pattern of deficit spending that would result in a shortfall of $8.6 million at the end of the 2019-20 fiscal year. Based on this projection, the Orange County Department of Education required that the District create a Budget Stabilization Plan as a part of its Second Interim Report in March 2017.

In the Fall of 2016, Cabinet engaged in a process to ascertain where reductions could be made. At a Principal's Meeting, an interactive process was done where principals and directors identified areas for preservation and areas for potential reduction. Each participant was then asked to designate which areas identified for reduction were most important to meet the goals for AUHSD. Cabinet then invited leadership from each of our associations to participate in this process.

Based upon the feedback from each of the stakeholder groups, the Budget Stabilization Plan was created indicating potential reductions in 2016-17 through 2022-23. This plan was presented to the Board of Trustees at a Board Study Session in February 2017, and adopted as a part of the Second Interim Report in March 2017.

The Budget Stabilization Plan should be viewed as a fluid document that provides a roadmap of needed reductions to allow AUHSD to move towards the implementation of a balanced budget. Based upon the budget assumptions for the upcoming years, AUHSD will need to begin the process of identifying future reductions to eliminate the projected structural deficit. At each budget update (Adopted Budget, First Interim Report, and Second Interim Report) the Budget Stabilization Plan will continue to be updated to indicate changes and progress towards reductions and presented to the Board of Trustees for review.

ANAHEIM UNION HIGH SCHOOL DISTRICT
SECOND INTERIM
2016-24 BUDGET STABILIZATION PLAN
MARCH 3, 2022

Item	Progress	Year of Implementation	2016-17 Savings	2017-18 Savings	2018-19 Savings	2019-20 Savings	2020-21 Savings	2021-22 Savings	2022-23 Savings	2023-24 Savings	Comments
Assistant Director of Maintenance and Operations		2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	
District Office Parking Lot Attendant		2016-17	$ -	$ 16,083	$ -	$ -	$ -	$ -	$ -	$ -	Reduction postponed from 2016-17 to 2017-18. Partial reduction in 2017-18,
											restored position in 2018-19
Graphic Arts Technician		2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	Restored position in 2018
Human Resources (Classified) Technician		2016-17	$ 37,869	$ 92,076	$ 93,833	$ 95,590	$ 98,373	$ 98,854	$ 98,854	$ 98,854	
Network Manager Position		2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	Added position in 2017-18
1/6 Teaching Assignments		2016-17	$ 160,675	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Teacher Overage (2) - Reduction at semester		2016-17	$ 94,683	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Illuminate Software- EL only		2016-17	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	Made partial reduction
Technology Services Technician		2016-17	$ 73,260	$ 73,260	$ 73,260	$ 73,260	$ 73,260	$ 73,260	$ 73,260	$ 73,260	
Turnitin Software - Junior High School only		2016-17	$ 56,230	$ 56,230	$ 56,230	$ 56,230	$ 56,230	$ 56,230	$ 56,230	$ 56,230	Made partial reduction
Routine Restricted Maintenance funding		2016-17	$ 1,900,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Senior Administrative Assistant (Facilities)		2016-17	$ 77,229	$ 84,368	$ 91,199	$ 95,739	$ 100,717	$ 102,859	$ 102,859	$ 102,859	
Senior Administrative Assistant (Superintendent's)		2016-17	$ 26,770	$ 92,041	$ 93,765	$ 95,489	$ 96,939	$ 97,998	$ 97,998	$ 97,998	
Aeries Analytics		2017-18	$ -	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	
Performing Arts Supervisor		2017-18	$ -	$ 127,670	$ 130,215	$ 132,760	$ 135,405	$ 136,107	$ 136,107	$ 136,107	
Counselors (1)		2017-18	$ -	$ 113,645	$ 119,130	$ 124,734	$ 129,676	$ 129,676	$ 129,676	$ 129,676	Reduction of 2 counselors postponed from 2017-18 to 2018-19
Custodial Positions (2)		2017-18	$ -	$ 172,075	$ 175,289	$ 178,646	$ 181,970	$ 183,990	$ 183,990	$ 183,990	Reduction from 3 custodial reductions to 2 custodians
District Athletic Director		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Restored position to 100%
EL Literacy Coach		2017-18	$ -	$ 122,550	$ 124,220	$ 125,891	$ 126,762	$ 126,762	$ 126,762	$ 126,762	
District Bilingual Instructional Aide - Korean		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Added Vietnamese Instructional Aide
Fitnessgram		2017-18	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
OC Human Relations Contract		2017-18	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	Charged $50,000 to One-Time Funding for 2017-18
Printer Fleet (20%)		2017-18	$ -	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	
Program Support Secretary (Special Programs)		2017-18	$ -	$ 85,138	$ 86,703	$ 88,267	$ 90,249	$ 92,797	$ 92,797	$ 92,797	
Professional Development Allowances (SYS)		2017-18	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	
Credential Technician (Certificated)		2017-18	$ -	$ 66,286	$ 67,430	$ 68,569	$ 69,511	$ 69,819	$ 69,819	$ 69,819	Eliminated 12 mos position and increased from 9 mos to 11 mos.
ILC Working Conference Periods		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Eliminated from Budget Stabilization Plan
Classified Substitutes		2017-18	$ -	$ -	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	Savings not realized in 2017-18
Secretary (Ed Division)		2017-18	$ -	$ 91,322	$ 93,029	$ 94,736	$ 96,270	$ 96,738	$ 96,738	$ 96,738	
Innovation Grants		2017-18	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	
Licensed Vocational Nurse		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Added two LVNs 6 hours/9 months positions
MTSS- Teachers (19)		2017-18	$ -	$ 2,683,593	$ 3,007,695	$ 3,052,334	$ 3,073,956	$ 3,073,956	$ 3,073,956	$ 3,073,956	
Campus Aide (Hope)		2017-18	$ -	$ 49,125	$ 49,784	$ 50,462	$ 51,208	$ 51,406	$ 51,406	$ 51,406	
Production Copier Contract		2017-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Savings not realized
EL Program Administrator		2017-18	$ -	$ 99,075	$ 58,288	$ 59,307	$ 60,796	$ 62,101	$ 62,101	$ 62,101	Replaced with EL Classified Support
Translation/Interpretation Overtime		2017-18	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
Language Network Services		2017-18	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
Site and District Budget		2017-18	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	
Operations Budget		2017-18	$ -	$ 150,000	$ 150,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	
Classified Site Support Staff (6)		2017-18	$ -	$ 409,212	$ 207,712	$ -	$ -	$ -	$ -	$ -	Reduced number of positions from 10 to 6
Site Beautification		2017-18	$ -	$ 50,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	Increased $50,000 in 2017-18
Secretary (Special Education)		2017-18	$ -	$ 87,953	$ 89,315	$ 90,977	$ 92,357	$ 94,235	$ 94,235	$ 94,235	
Site Technician		2017-18	$ -	$ 100,516	$ 102,419	$ 104,409	$ 106,305	$ 106,833	$ 106,833	$ 106,833	
Teacher Overstaffing (12)		2017-18	$ -	$ 1,670,351	$ 1,695,640	$ 1,720,929	$ 1,732,524	$ 1,732,524	$ 1,732,524	$ 1,732,524	
Transfer of Salaries to Measure H - shift		2017-18	$ -	$ 277,780	$ 288,961	$ 297,901	$ 303,590	$ 305,190	$ 305,190	$ 305,190	
Transportation Overtime		2017-18	$ -	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	

Item	Progress	Year of Implementation	2016-17 Savings	2017-18 Savings	2018-19 Savings	2019-20 Savings	2020-21 Savings	2021-22 Savings	2022-23 Savings	2023-24 Savings	Comments
Ed Division Director		Oct. 2018-19	$ -	$ -	$ 145,183	$ 220,853	$ 222,467	$ 222,467	$ 222,467	$ 222,467	
Senior Administrative Assistant (Ed Division)		Oct. 2018-19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Expense shifted to Supplemental/Concentration grant funding
Custodian (5)		2019-20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Eliminated positions from reductions
Lesson Design Coach (19) (8 FTE's)		2019-20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Eliminated positions from reductions
Tech Coaches (1 period per site)		2019-20	$ -	$ -	$ -	$ 190,433	$ 191,962	$ 191,962	$ 191,962	$ 191,962	Reduction postponed from 2018-19 to 2019-20
Counselor (1)		2020-21	$ -	$ -	$ -	$ -	$ 99,016	$ 99,016	$ 99,016	$ 99,016	Reduction postponed from 2018-19 to 2020-21
Counselor (1)		2020-21	$ -	$ -	$ -	$ -	$ 99,016	$ 99,016	$ 99,016	$ 99,016	Reduction postponed from 2019-20 to 2020-21
Assistant Principal Senior High School (1)		2020-21	$ -	$ -	$ -	$ -	$ 190,933	$ 289,353	$ 289,353	$ 289,353	
Assistant Principal Junior High School (2)		2020-21	$ -	$ -	$ -	$ -	$ 335,113	$ 332,970	$ 332,970	$ 332,970	
Athletic Field Worker (1)		2020-21	$ -	$ -	$ -	$ -	$ 61,884	$ 95,594	$ 95,594	$ 95,594	Reduction postponed from 2017-18 to October 2020
Attendance Secretaries (2)		2020-21	$ -	$ -	$ -	$ -	$ 92,238	$ 121,381	$ 121,381	$ 121,381	Reduction moved from December 2021 to October 2020
Attendance Secretary Bilingual (1)		2020-21	$ -	$ -	$ -	$ -	$ 57,043	$ 76,663	$ 76,663	$ 76,663	Reduction moved from December 2021 to October 2020
Maintenance Service Worker (1)		2020-21	$ -	$ -	$ -	$ -	$ 61,161	$ 93,036	$ 93,036	$ 93,036	
Grounds Worker (1)		2020-21	$ -	$ -	$ -	$ -	$ 53,844	$ 81,869	$ 81,869	$ 81,869	
Campus Aides (1)		2020-21	$ -	$ -	$ -	$ -	$ 42,519	$ 52,097	$ 52,097	$ 52,097	Reduction moved from December 2021 to October 2020
Office Assistant (10)		2020-21	$ -	$ -	$ -	$ -	$ 457,111	$ 618,904	$ 618,904	$ 618,904	Reduction moved from December 2021 to October 2020
Athletic Field Worker (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 95,594	$ 95,594	$ 95,594	Reduction postponed from 2019-20 to 2021-22
Counselor (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 129,676	$ 129,676	$ 129,676	Reduction postponed from 2020-21 to 2021-22
Assistant Principal Junior High School (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 166,485	$ 166,485	$ 166,485	Reduction postponed from 2020-21 to 2021-22
Office Assistant (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 30,272	$ 60,544	$ 60,544	Additional 1 positions are included with "Other Classified Support Staff", reduction reinstated from January 1, 2019 - December 31, 2021.
Campus Aides (1)		2021-22	$ -	$ -	$ -	$ -	$ -	$ 26,049	$ 52,097	$ 52,097	Additional 2 position are included with "Other Classified Support Staff", reduction reinstated from January 1, 2019 - December 31, 2021.
			$ 2,453,716	**$ 7,323,349**	**$ 7,707,299**	**$ 7,825,516**	**$ 9,448,405**	**$ 10,321,739**	**$ 10,378,059**	**$ 10,378,059**	
							Total	**$ 45,080,024**	**$ 53,004,367**	**$ 56,059,077**	

Section IX
State Forms

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 03, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Karen Orr Telephone: 714-999-3589

Title: Executive Director of Fiscal Serices E-mail: orr_k@auhsd.us

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)	X	
		• 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	

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	350,503,421.00	357,240,735.00	184,283,849.69	362,527,520.00	5,286,785.00	1.5%
2) Federal Revenue		8100-8299	450,000.00	450,000.00	167,625.44	450,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,641,540.00	7,641,540.00	4,555,434.94	7,955,391.00	313,851.00	4.1%
4) Other Local Revenue		8600-8799	5,628,018.00	5,660,215.00	2,672,836.77	6,823,053.00	1,162,838.00	20.5%
5) TOTAL, REVENUES			364,222,979.00	370,992,490.00	191,679,746.84	377,755,964.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	128,668,180.00	128,824,180.00	73,737,171.39	133,266,818.00	(4,442,638.00)	-3.4%
2) Classified Salaries		2000-2999	39,869,228.00	39,869,228.00	18,842,066.02	45,292,839.00	(5,423,611.00)	-13.6%
3) Employee Benefits		3000-3999	79,774,643.00	78,304,869.00	44,089,435.86	83,071,475.00	(4,766,606.00)	-6.1%
4) Books and Supplies		4000-4999	20,138,642.00	22,130,568.00	4,334,770.21	16,373,279.00	5,757,289.00	26.0%
5) Services and Other Operating Expenditures		5000-5999	18,098,701.00	18,100,101.00	10,865,620.34	18,285,630.00	(185,529.00)	-1.0%
6) Capital Outlay		6000-6999	1,750,070.00	1,750,070.00	420,481.81	1,750,070.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,913,477.00	12,913,477.00	6,876,932.39	16,138,964.00	(3,225,487.00)	-25.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,317,289.00)	(1,358,504.00)	(1,634,980.79)	(3,487,081.00)	2,128,577.00	-156.7%
9) TOTAL, EXPENDITURES			299,895,652.00	300,533,989.00	157,531,497.23	310,691,994.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,327,327.00	70,458,501.00	34,148,249.61	67,063,970.00		
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	2,300,000.00	2,300,000.00	0.00	2,300,000.00	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	(64,568,689.00)	(60,663,963.00)	0.00	(62,570,182.00)	(1,906,219.00)	3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,868,689.00)	(62,963,963.00)	0.00	(64,870,182.00)		

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)			(2,541,362.00)	7,494,538.00	34,148,249.61	2,193,788.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	121,395,067.00	128,900,600.00		128,400,600.00	(500,000.00)	-0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,395,067.00	128,900,600.00		128,400,600.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,395,067.00	128,900,600.00		128,400,600.00		
2) Ending Balance, June 30 (E + F1e)			118,853,705.00	136,395,138.00		130,594,388.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	550,000.00	550,000.00		550,000.00		
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		30,000,000.00		
d) Assigned								
Other Assignments		9780	19,629,399.00	20,235,758.00		27,110,946.00		
Benefits Classified Summer Assistanc	0000	9780	*185,000.00*					
Textbook Adoption	0000	9780	*5,693,378.00*					
Additional 3% Reserve	0000	9780	*13,751,021.00*					
Benefits for Classified Summer Assist	0000	9780		*185,000.00*				
Textbook Adoption	0000	9780		*5,693,378.00*				
Additional 3% Reserve	0000	9780		*14,357,380.00*				
Benefits for Classifed Summer Assista	0000	9780				*185,000.00*		
Testbook Reserve	0000	9780				*11,693,378.00*		
Additional 3% Reserve	0000	9780				*15,232,568.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,751,021.00	14,357,380.00		15,232,568.00		
Unassigned/Unappropriated Amount		9790	84,768,285.00	101,097,000.00		57,545,874.00		

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	173,380,432.00	180,117,746.00	98,437,888.00	177,566,805.00	(2,550,941.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	63,966,341.00	63,966,341.00	31,812,413.00	63,966,341.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	343,612.00	343,612.00	169,318.07	338,469.00	(5,143.00)	-1.5%
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	70,414,458.00	70,414,458.00	41,306,105.30	73,335,245.00	2,920,787.00	4.1%
Unsecured Roll Taxes		8042	2,141,013.00	2,141,013.00	1,910,511.87	2,241,849.00	100,836.00	4.7%
Prior Years' Taxes		8043	1,237,366.00	1,237,366.00	1,148,496.09	1,176,073.00	(61,293.00)	-5.0%
Supplemental Taxes		8044	3,031,129.00	3,031,129.00	1,943,640.19	3,274,692.00	243,563.00	8.0%
Education Revenue Augmentation Fund (ERAF)		8045	27,862,665.00	27,862,665.00	1,888,832.00	32,297,993.00	4,435,328.00	15.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,126,405.00	8,126,405.00	5,666,645.17	8,330,053.00	203,648.00	2.5%
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	0.00	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			350,503,421.00	357,240,735.00	184,283,849.69	362,527,520.00	5,286,785.00	1.5%
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	0.00	0.00	0.00	0.00	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			350,503,421.00	357,240,735.00	184,283,849.69	362,527,520.00	5,286,785.00	1.5%
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	450,000.00	450,000.00	167,625.44	450,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			450,000.00	450,000.00	167,625.44	450,000.00	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	1,617,000.00	1,617,000.00	1,034,475.00	1,617,000.00	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	1,477,276.00	1,477,276.00	1,507,861.00	1,507,861.00	30,585.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	4,447,264.00	4,447,264.00	2,013,098.94	4,730,530.00	283,266.00	6.4%
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,641,540.00	7,641,540.00	4,555,434.94	7,955,391.00	313,851.00	4.1%

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)
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	20,000.00	20,000.00	12,880.16	20,000.00	0.00	0.0%
Sale of Publications		8632	5,000.00	5,000.00	102.14	5,000.00	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	247,140.00	247,140.00	169,581.44	247,140.00	0.00	0.0%
Interest		8660	1,350,000.00	1,350,000.00	269,243.80	1,350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(196,938.72)	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	69,627.75	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	700,000.00	700,000.00	138,335.25	700,000.00	0.00	0.0%
Interagency Services		8677	319,750.00	319,750.00	0.00	319,750.00	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	2,986,128.00	3,018,325.00	2,210,004.95	4,181,163.00	1,162,838.00	38.5%
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			5,628,018.00	5,660,215.00	2,672,836.77	6,823,053.00	1,162,838.00	20.5%
TOTAL, REVENUES			364,222,979.00	370,992,490.00	191,679,746.84	377,755,964.00	6,763,474.00	1.8%

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 Teachers' Salaries		1100	105,757,551.00	105,913,551.00	60,578,814.18	110,356,189.00	(4,442,638.00)	-4.2%
Certificated Pupil Support Salaries		1200	10,329,304.00	10,329,304.00	6,128,437.66	10,329,304.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,994,454.00	11,994,454.00	6,681,803.25	11,994,454.00	0.00	0.0%
Other Certificated Salaries		1900	586,871.00	586,871.00	348,116.30	586,871.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,668,180.00	128,824,180.00	73,737,171.39	133,266,818.00	(4,442,638.00)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,403,321.00	3,403,321.00	1,488,702.67	3,403,321.00	0.00	0.0%
Classified Support Salaries		2200	16,792,851.00	16,792,851.00	8,486,997.85	23,481,515.00	(6,688,664.00)	-39.8%
Classified Supervisors' and Administrators' Salaries		2300	2,671,235.00	2,671,235.00	1,335,272.60	2,723,751.00	(52,516.00)	-2.0%
Clerical, Technical and Office Salaries		2400	17,001,821.00	17,001,821.00	7,531,092.90	15,684,252.00	1,317,569.00	7.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,869,228.00	39,869,228.00	18,842,066.02	45,292,839.00	(5,423,611.00)	-13.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,326,070.00	21,326,070.00	9,536,325.28	22,015,982.00	(689,912.00)	-3.2%
PERS		3201-3202	8,791,375.00	8,791,375.00	4,082,947.76	10,029,011.00	(1,237,636.00)	-14.1%
OASDI/Medicare/Alternative		3301-3302	5,062,331.00	5,062,331.00	2,525,613.38	5,534,721.00	(472,390.00)	-9.3%
Health and Welfare Benefits		3401-3402	33,032,605.00	33,032,605.00	20,271,529.62	35,044,609.00	(2,012,004.00)	-6.1%
Unemployment Insurance		3501-3502	2,073,011.00	603,237.00	295,897.71	650,635.00	(47,398.00)	-7.9%
Workers' Compensation		3601-3602	4,249,165.00	4,249,165.00	2,663,720.03	4,488,166.00	(239,001.00)	-5.6%
OPEB, Allocated		3701-3702	1,945,396.00	1,945,396.00	1,345,111.08	1,945,396.00	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	3,294,690.00	3,294,690.00	3,368,291.00	3,362,955.00	(68,265.00)	-2.1%
TOTAL, EMPLOYEE BENEFITS			79,774,643.00	78,304,869.00	44,089,435.86	83,071,475.00	(4,766,606.00)	-6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,035,000.00	8,035,000.00	1,507,073.01	2,035,000.00	6,000,000.00	74.7%
Books and Other Reference Materials		4200	66,795.00	73,095.00	101,630.49	73,095.00	0.00	0.0%
Materials and Supplies		4300	9,733,826.00	11,688,952.00	2,023,302.14	11,931,663.00	(242,711.00)	-2.1%
Noncapitalized Equipment		4400	2,303,021.00	2,333,521.00	702,764.57	2,333,521.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,138,642.00	22,130,568.00	4,334,770.21	16,373,279.00	5,757,289.00	26.0%
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	467,025.00	467,025.00	203,142.16	467,147.00	(122.00)	0.0%
Dues and Memberships		5300	99,218.00	99,218.00	95,422.00	99,218.00	0.00	0.0%
Insurance		5400-5450	4,113,368.00	4,113,368.00	2,196,628.23	3,535,760.00	577,608.00	14.0%
Operations and Housekeeping Services		5500	7,344,300.00	7,345,700.00	4,281,593.17	7,940,700.00	(595,000.00)	-8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,261,055.00	1,261,055.00	875,861.41	1,266,937.00	(5,882.00)	-0.5%
Transfers of Direct Costs		5710	(193,395.00)	(193,395.00)	(86,964.79)	(235,072.00)	41,677.00	-21.6%
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	4,544,360.00	4,544,360.00	2,919,160.13	4,748,170.00	(203,810.00)	-4.5%
Communications		5900	462,770.00	462,770.00	380,778.03	462,770.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,098,701.00	18,100,101.00	10,865,620.34	18,285,630.00	(185,529.00)	-1.0%

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)
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	67,468.00	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	1,750,070.00	1,750,070.00	353,013.81	1,750,070.00	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			1,750,070.00	1,750,070.00	420,481.81	1,750,070.00	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%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	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	6,023,897.00	6,023,897.00	3,122,931.00	10,595,514.00	(4,571,617.00)	-75.9%
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	1,617,000.00	1,617,000.00	0.00	1,617,000.00	0.00	0.0%
All Other Transfers		7281-7283	4,864,279.00	4,864,279.00	3,360,700.40	3,518,149.00	1,346,130.00	27.7%
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	55,150.00	55,150.00	55,150.00	55,150.00	0.00	0.0%
Other Debt Service - Principal		7439	338,151.00	338,151.00	338,150.99	338,151.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,913,477.00	12,913,477.00	6,876,932.39	16,138,964.00	(3,225,487.00)	-25.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,317,289.00)	(1,358,504.00)	(1,634,980.79)	(3,487,081.00)	2,128,577.00	-156.7%
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			(1,317,289.00)	(1,358,504.00)	(1,634,980.79)	(3,487,081.00)	2,128,577.00	-156.7%
TOTAL, EXPENDITURES			299,895,652.00	300,533,989.00	157,531,497.23	310,691,994.00	(10,158,005.00)	-3.4%

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)
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	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	2,300,000.00	2,300,000.00	0.00	2,300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,300,000.00	2,300,000.00	0.00	2,300,000.00	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	(64,568,689.00)	(60,663,963.00)	0.00	(62,570,182.00)	(1,906,219.00)	3.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(64,568,689.00)	(60,663,963.00)	0.00	(62,570,182.00)	(1,906,219.00)	3.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(66,868,689.00)	(62,963,963.00)	0.00	(64,870,182.00)	(1,906,219.00)	3.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,565,094.00	48,929,957.00	27,630,703.98	66,875,468.00	17,945,511.00	36.7%
3) Other State Revenue		8300-8599	41,408,013.00	56,432,400.00	17,810,277.05	51,622,577.00	(4,809,823.00)	-8.5%
4) Other Local Revenue		8600-8799	3,926,022.00	4,019,381.00	1,923,158.05	4,302,516.00	283,135.00	7.0%
5) TOTAL, REVENUES			64,899,129.00	109,381,738.00	47,364,139.08	122,800,561.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,777,885.00	50,145,900.00	28,775,301.65	53,291,969.00	(3,146,069.00)	-6.3%
2) Classified Salaries		2000-2999	25,019,168.00	25,949,919.00	12,226,250.32	25,681,843.00	268,076.00	1.0%
3) Employee Benefits		3000-3999	53,659,665.00	53,973,311.00	19,730,334.53	54,330,195.00	(356,884.00)	-0.7%
4) Books and Supplies		4000-4999	24,331,135.00	25,813,910.00	9,958,707.43	37,297,127.00	(11,483,217.00)	-44.5%
5) Services and Other Operating Expenditures		5000-5999	14,050,110.00	14,133,793.00	7,085,899.13	16,244,216.00	(2,110,423.00)	-14.9%
6) Capital Outlay		6000-6999	1,750,000.00	1,750,000.00	877,668.01	1,807,855.00	(57,855.00)	-3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,120,000.00	1,120,000.00	687,417.71	1,120,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,317,289.00	1,358,504.00	1,634,980.79	3,487,081.00	(2,128,577.00)	-156.7%
9) TOTAL, EXPENDITURES			171,025,252.00	174,245,337.00	80,976,559.57	193,260,286.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,126,123.00)	(64,863,599.00)	(33,612,420.49)	(70,459,725.00)		
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	1,500,000.00	1,500,000.00	0.00	1,500,000.00	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	64,568,689.00	60,663,963.00	0.00	62,570,182.00	1,906,219.00	3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,068,689.00	59,163,963.00	0.00	61,070,182.00		

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)			(43,057,434.00)	(5,699,636.00)	(33,612,420.49)	(9,389,543.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,283,239.00	18,526,059.00		18,526,059.00	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)			58,283,239.00	18,526,059.00		18,526,059.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,283,239.00	18,526,059.00		18,526,059.00		
2) Ending Balance, June 30 (E + F1e)			15,225,805.00	12,826,423.00		9,136,516.00		
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	15,225,805.00	12,826,423.00		9,136,516.00		
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 (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	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								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,415,720.00	5,415,720.00	0.00	5,665,997.00	250,277.00	4.6%
Special Education Discretionary Grants		8182	335,381.00	335,381.00	0.00	335,381.00	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%
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	30,000.00	30,000.00	80,765.31	30,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	9,266,199.00	9,781,621.00	5,136,652.48	10,191,521.00	409,900.00	4.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,732,195.00	1,732,195.00	780,620.07	1,977,272.00	245,077.00	14.1%

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)
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	632,861.00	632,861.00	466,111.00	806,559.00	173,698.00	27.4%
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	1,449,412.00	1,449,412.00	717,686.73	1,845,507.00	396,095.00	27.3%
Career and Technical Education	3500-3599	8290	585,019.00	585,019.00	362,631.90	585,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	118,307.00	28,967,748.00	20,086,236.49	45,438,212.00	16,470,464.00	56.9%
TOTAL, FEDERAL REVENUE			19,565,094.00	48,929,957.00	27,630,703.98	66,875,468.00	17,945,511.00	36.7%
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	16,880,955.00	19,720,746.00	11,755,964.60	20,296,255.00	575,509.00	2.9%
Prior Years	6500	8319	0.00	0.00	0.01	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 Materi		8560	1,452,773.00	1,452,773.00	(38,434.50)	1,888,686.00	435,913.00	30.0%
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	793,484.00	909,324.00	0.00	909,324.00	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	1,778,335.00	1,778,335.00	0.00	3,203,251.00	1,424,916.00	80.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	660,895.00	660,895.00	280,441.39	560,883.00	(100,012.00)	-15.1%
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	19,841,571.00	31,910,327.00	5,812,305.55	24,764,178.00	(7,146,149.00)	-22.4%
TOTAL, OTHER STATE REVENUE			41,408,013.00	56,432,400.00	17,810,277.05	51,622,577.00	(4,809,823.00)	-8.5%

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	150,149.00	150,149.00	36,000.96	150,149.00	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	1,020,000.00	1,020,000.00	0.00	1,020,000.00	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	1,004,674.00	1,098,033.00	1,167,358.45	1,381,168.00	283,135.00	25.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,751,199.00	1,751,199.00	719,798.64	1,751,199.00	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			3,926,022.00	4,019,381.00	1,923,158.05	4,302,516.00	283,135.00	7.0%
TOTAL, REVENUES			64,899,129.00	109,381,738.00	47,364,139.08	122,800,561.00	13,418,823.00	12.3%

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 SALARIES								
Certificated Teachers' Salaries		1100	44,096,994.00	44,427,555.00	24,697,159.75	46,214,282.00	(1,786,727.00)	-4.0%
Certificated Pupil Support Salaries		1200	3,614,704.00	3,614,704.00	2,610,358.04	4,854,414.00	(1,239,710.00)	-34.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,116,099.00	1,153,553.00	850,023.64	1,273,185.00	(119,632.00)	-10.4%
Other Certificated Salaries		1900	950,088.00	950,088.00	617,760.22	950,088.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,777,885.00	50,145,900.00	28,775,301.65	53,291,969.00	(3,146,069.00)	-6.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,942,761.00	17,451,560.00	7,879,485.10	17,276,723.00	174,837.00	1.0%
Classified Support Salaries		2200	4,516,132.00	4,633,914.00	2,293,248.46	4,516,132.00	117,782.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	450,880.00	450,880.00	280,699.57	450,880.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,109,395.00	3,413,565.00	1,772,817.19	3,438,108.00	(24,543.00)	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,019,168.00	25,949,919.00	12,226,250.32	25,681,843.00	268,076.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,428,650.00	24,490,918.00	4,597,745.94	25,028,851.00	(537,933.00)	-2.2%
PERS		3201-3202	5,580,021.00	5,696,587.00	2,766,218.83	5,656,531.00	40,056.00	0.7%
OASDI/Medicare/Alternative		3301-3302	2,616,692.00	2,669,962.00	1,427,380.90	2,730,823.00	(60,861.00)	-2.3%
Health and Welfare Benefits		3401-3402	18,268,296.00	18,618,296.00	9,695,451.17	18,412,620.00	205,676.00	1.1%
Unemployment Insurance		3501-3502	905,505.00	611,975.00	210,317.73	543,247.00	68,728.00	11.2%
Workers' Compensation		3601-3602	1,860,501.00	1,885,573.00	1,033,219.96	1,958,123.00	(72,550.00)	-3.8%
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			53,659,665.00	53,973,311.00	19,730,334.53	54,330,195.00	(356,884.00)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,348,580.00	2,208,819.00	355,273.85	2,644,732.00	(435,913.00)	-19.7%
Books and Other Reference Materials		4200	455,000.00	455,000.00	(16,037.39)	467,400.00	(12,400.00)	-2.7%
Materials and Supplies		4300	15,483,817.00	16,102,280.00	4,443,208.39	27,875,912.00	(11,773,632.00)	-73.1%
Noncapitalized Equipment		4400	7,043,738.00	7,047,811.00	5,176,262.58	6,309,083.00	738,728.00	10.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,331,135.00	25,813,910.00	9,958,707.43	37,297,127.00	(11,483,217.00)	-44.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,776,319.00	2,846,694.00	0.00	4,271,610.00	(1,424,916.00)	-50.1%
Travel and Conferences		5200	195,870.00	209,178.00	64,331.58	206,343.00	2,835.00	1.4%
Dues and Memberships		5300	48,262.00	48,262.00	52,498.00	48,262.00	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	2,259,200.00	2,259,200.00	2,303,998.02	3,259,200.00	(1,000,000.00)	-44.3%
Transfers of Direct Costs		5710	193,395.00	193,395.00	87,382.09	235,072.00	(41,677.00)	-21.6%
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	8,555,514.00	8,555,514.00	4,134,997.32	8,067,663.00	487,851.00	5.7%
Communications		5900	21,550.00	21,550.00	442,692.12	156,066.00	(134,516.00)	-624.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,050,110.00	14,133,793.00	7,085,899.13	16,244,216.00	(2,110,423.00)	-14.9%

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)
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	51,890.45	51,825.00	(51,825.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,750,000.00	1,750,000.00	825,777.56	1,756,030.00	(6,030.00)	-0.3%
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			1,750,000.00	1,750,000.00	877,668.01	1,807,855.00	(57,855.00)	-3.3%
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	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	1,100,000.00	1,100,000.00	687,417.71	1,100,000.00	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	20,000.00	20,000.00	0.00	20,000.00	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)			1,120,000.00	1,120,000.00	687,417.71	1,120,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,317,289.00	1,358,504.00	1,634,980.79	3,487,081.00	(2,128,577.00)	-156.7%
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			1,317,289.00	1,358,504.00	1,634,980.79	3,487,081.00	(2,128,577.00)	-156.7%
TOTAL, EXPENDITURES			171,025,252.00	174,245,337.00	80,976,559.57	193,260,286.00	(19,014,949.00)	-10.9%

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)
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	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	0.00	1,500,000.00	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	64,568,689.00	60,663,963.00	0.00	62,570,182.00	1,906,219.00	3.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			64,568,689.00	60,663,963.00	0.00	62,570,182.00	1,906,219.00	3.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,068,689.00	59,163,963.00	0.00	61,070,182.00	(1,906,219.00)	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	350,503,421.00	357,240,735.00	184,283,849.69	362,527,520.00	5,286,785.00	1.5%
2) Federal Revenue		8100-8299	20,015,094.00	49,379,957.00	27,798,329.42	67,325,468.00	17,945,511.00	36.3%
3) Other State Revenue		8300-8599	49,049,553.00	64,073,940.00	22,365,711.99	59,577,968.00	(4,495,972.00)	-7.0%
4) Other Local Revenue		8600-8799	9,554,040.00	9,679,596.00	4,595,994.82	11,125,569.00	1,445,973.00	14.9%
5) TOTAL, REVENUES			429,122,108.00	480,374,228.00	239,043,885.92	500,556,525.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,446,065.00	178,970,080.00	102,512,473.04	186,558,787.00	(7,588,707.00)	-4.2%
2) Classified Salaries		2000-2999	64,888,396.00	65,819,147.00	31,068,316.34	70,974,682.00	(5,155,535.00)	-7.8%
3) Employee Benefits		3000-3999	133,434,308.00	132,278,180.00	63,819,770.39	137,401,670.00	(5,123,490.00)	-3.9%
4) Books and Supplies		4000-4999	44,469,777.00	47,944,478.00	14,293,477.64	53,670,406.00	(5,725,928.00)	-11.9%
5) Services and Other Operating Expenditures		5000-5999	32,148,811.00	32,233,894.00	17,951,519.47	34,529,846.00	(2,295,952.00)	-7.1%
6) Capital Outlay		6000-6999	3,500,070.00	3,500,070.00	1,298,149.82	3,557,925.00	(57,855.00)	-1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	14,033,477.00	14,033,477.00	7,564,350.10	17,258,964.00	(3,225,487.00)	-23.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			470,920,904.00	474,779,326.00	238,508,056.80	503,952,280.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,798,796.00)	5,594,902.00	535,829.12	(3,395,755.00)		
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	3,800,000.00	3,800,000.00	0.00	3,800,000.00	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			(3,800,000.00)	(3,800,000.00)	0.00	(3,800,000.00)		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,598,796.00)	1,794,902.00	535,829.12	(7,195,755.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	179,678,306.00	147,426,659.00		146,926,659.00	(500,000.00)	-0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,678,306.00	147,426,659.00		146,926,659.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,678,306.00	147,426,659.00		146,926,659.00		
2) Ending Balance, June 30 (E + F1e)			134,079,510.00	149,221,561.00		139,730,904.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	550,000.00	550,000.00		550,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,225,805.00	12,826,423.00		9,136,516.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		30,000,000.00		
d) Assigned								
Other Assignments		9780	19,629,399.00	20,235,758.00		27,110,946.00		
Benefits Classified Summer Assistance	0000	9780	*185,000.00*					
Textbook Adoption	0000	9780	*5,693,378.00*					
Additional 3% Reserve	0000	9780	*13,751,021.00*					
Benefits for Classified Summer Assist	0000	9780		*185,000.00*				
Textbook Adoption	0000	9780		*5,693,378.00*				
Additional 3% Reserve	0000	9780		*14,357,380.00*				
Benefits for Classifed Summer Assista	0000	9780				*185,000.00*		
Testbook Reserve	0000	9780				*11,693,378.00*		
Additional 3% Reserve	0000	9780				*15,232,568.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,751,021.00	14,357,380.00		15,232,568.00		
Unassigned/Unappropriated Amount		9790	84,768,285.00	101,097,000.00		57,545,874.00		

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	173,380,432.00	180,117,746.00	98,437,888.00	177,566,805.00	(2,550,941.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	63,966,341.00	63,966,341.00	31,812,413.00	63,966,341.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	343,612.00	343,612.00	169,318.07	338,469.00	(5,143.00)	-1.5%
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	70,414,458.00	70,414,458.00	41,306,105.30	73,335,245.00	2,920,787.00	4.1%
Unsecured Roll Taxes		8042	2,141,013.00	2,141,013.00	1,910,511.87	2,241,849.00	100,836.00	4.7%
Prior Years' Taxes		8043	1,237,366.00	1,237,366.00	1,148,496.09	1,176,073.00	(61,293.00)	-5.0%
Supplemental Taxes		8044	3,031,129.00	3,031,129.00	1,943,640.19	3,274,692.00	243,563.00	8.0%
Education Revenue Augmentation Fund (ERAF)		8045	27,862,665.00	27,862,665.00	1,888,832.00	32,297,993.00	4,435,328.00	15.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,126,405.00	8,126,405.00	5,666,645.17	8,330,053.00	203,648.00	2.5%
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	0.00	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			350,503,421.00	357,240,735.00	184,283,849.69	362,527,520.00	5,286,785.00	1.5%
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	0.00	0.00	0.00	0.00	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			350,503,421.00	357,240,735.00	184,283,849.69	362,527,520.00	5,286,785.00	1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,415,720.00	5,415,720.00	0.00	5,665,997.00	250,277.00	4.6%
Special Education Discretionary Grants		8182	335,381.00	335,381.00	0.00	335,381.00	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%
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	30,000.00	30,000.00	80,765.31	30,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	9,266,199.00	9,781,621.00	5,136,652.48	10,191,521.00	409,900.00	4.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,732,195.00	1,732,195.00	780,620.07	1,977,272.00	245,077.00	14.1%

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)
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	632,861.00	632,861.00	466,111.00	806,559.00	173,698.00	27.4%
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	1,449,412.00	1,449,412.00	717,686.73	1,845,507.00	396,095.00	27.3%
Career and Technical Education	3500-3599	8290	585,019.00	585,019.00	362,631.90	585,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	568,307.00	29,417,748.00	20,253,861.93	45,888,212.00	16,470,464.00	56.0%
TOTAL, FEDERAL REVENUE			20,015,094.00	49,379,957.00	27,798,329.42	67,325,468.00	17,945,511.00	36.3%
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	16,880,955.00	19,720,746.00	11,755,964.60	20,296,255.00	575,509.00	2.9%
Prior Years	6500	8319	0.00	0.00	0.01	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,617,000.00	1,617,000.00	1,034,475.00	1,617,000.00	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	1,477,276.00	1,477,276.00	1,507,861.00	1,507,861.00	30,585.00	2.1%
Lottery - Unrestricted and Instructional Materi		8560	5,900,037.00	5,900,037.00	1,974,664.44	6,619,216.00	719,179.00	12.2%
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	793,484.00	909,324.00	0.00	909,324.00	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	1,778,335.00	1,778,335.00	0.00	3,203,251.00	1,424,916.00	80.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	660,895.00	660,895.00	280,441.39	560,883.00	(100,012.00)	-15.1%
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	19,941,571.00	32,010,327.00	5,812,305.55	24,864,178.00	(7,146,149.00)	-22.3%
TOTAL, OTHER STATE REVENUE			49,049,553.00	64,073,940.00	22,365,711.99	59,577,968.00	(4,495,972.00)	-7.0%

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	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	150,149.00	150,149.00	36,000.96	150,149.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	12,880.16	20,000.00	0.00	0.0%
Sale of Publications		8632	5,000.00	5,000.00	102.14	5,000.00	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	247,140.00	247,140.00	169,581.44	247,140.00	0.00	0.0%
Interest		8660	1,350,000.00	1,350,000.00	269,243.80	1,350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(196,938.72)	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	69,627.75	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	700,000.00	700,000.00	138,335.25	700,000.00	0.00	0.0%
Interagency Services		8677	1,339,750.00	1,339,750.00	0.00	1,339,750.00	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	3,990,802.00	4,116,358.00	3,377,363.40	5,562,331.00	1,445,973.00	35.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,751,199.00	1,751,199.00	719,798.64	1,751,199.00	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			9,554,040.00	9,679,596.00	4,595,994.82	11,125,569.00	1,445,973.00	14.9%
TOTAL, REVENUES			429,122,108.00	480,374,228.00	239,043,885.92	500,556,525.00	20,182,297.00	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	149,854,545.00	150,341,106.00	85,275,973.93	156,570,471.00	(6,229,365.00)	-4.1%
Certificated Pupil Support Salaries		1200	13,944,008.00	13,944,008.00	8,738,795.70	15,183,718.00	(1,239,710.00)	-8.9%
Certificated Supervisors' and Administrators' Salaries		1300	13,110,553.00	13,148,007.00	7,531,826.89	13,267,639.00	(119,632.00)	-0.9%
Other Certificated Salaries		1900	1,536,959.00	1,536,959.00	965,876.52	1,536,959.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			178,446,065.00	178,970,080.00	102,512,473.04	186,558,787.00	(7,588,707.00)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	20,346,082.00	20,854,881.00	9,368,187.77	20,680,044.00	174,837.00	0.8%
Classified Support Salaries		2200	21,308,983.00	21,426,765.00	10,780,246.31	27,997,647.00	(6,570,882.00)	-30.7%
Classified Supervisors' and Administrators' Salaries		2300	3,122,115.00	3,122,115.00	1,615,972.17	3,174,631.00	(52,516.00)	-1.7%
Clerical, Technical and Office Salaries		2400	20,111,216.00	20,415,386.00	9,303,910.09	19,122,360.00	1,293,026.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,888,396.00	65,819,147.00	31,068,316.34	70,974,682.00	(5,155,535.00)	-7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,754,720.00	45,816,988.00	14,134,071.22	47,044,833.00	(1,227,845.00)	-2.7%
PERS		3201-3202	14,371,396.00	14,487,962.00	6,849,166.59	15,685,542.00	(1,197,580.00)	-8.3%
OASDI/Medicare/Alternative		3301-3302	7,679,023.00	7,732,293.00	3,952,994.28	8,265,544.00	(533,251.00)	-6.9%
Health and Welfare Benefits		3401-3402	51,300,901.00	51,650,901.00	29,966,980.79	53,457,229.00	(1,806,328.00)	-3.5%
Unemployment Insurance		3501-3502	2,978,516.00	1,215,212.00	506,215.44	1,193,882.00	21,330.00	1.8%
Workers' Compensation		3601-3602	6,109,666.00	6,134,738.00	3,696,939.99	6,446,289.00	(311,551.00)	-5.1%
OPEB, Allocated		3701-3702	1,945,396.00	1,945,396.00	1,345,111.08	1,945,396.00	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	3,294,690.00	3,294,690.00	3,368,291.00	3,362,955.00	(68,265.00)	-2.1%
TOTAL, EMPLOYEE BENEFITS			133,434,308.00	132,278,180.00	63,819,770.39	137,401,670.00	(5,123,490.00)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,383,580.00	10,243,819.00	1,862,346.86	4,679,732.00	5,564,087.00	54.3%
Books and Other Reference Materials		4200	521,795.00	528,095.00	85,593.10	540,495.00	(12,400.00)	-2.3%
Materials and Supplies		4300	25,217,643.00	27,791,232.00	6,466,510.53	39,807,575.00	(12,016,343.00)	-43.2%
Noncapitalized Equipment		4400	9,346,759.00	9,381,332.00	5,879,027.15	8,642,604.00	738,728.00	7.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,469,777.00	47,944,478.00	14,293,477.64	53,670,406.00	(5,725,928.00)	-11.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,776,319.00	2,846,694.00	0.00	4,271,610.00	(1,424,916.00)	-50.1%
Travel and Conferences		5200	662,895.00	676,203.00	267,473.74	673,490.00	2,713.00	0.4%
Dues and Memberships		5300	147,480.00	147,480.00	147,920.00	147,480.00	0.00	0.0%
Insurance		5400-5450	4,113,368.00	4,113,368.00	2,196,628.23	3,535,760.00	577,608.00	14.0%
Operations and Housekeeping Services		5500	7,344,300.00	7,345,700.00	4,281,593.17	7,940,700.00	(595,000.00)	-8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,520,255.00	3,520,255.00	3,179,859.43	4,526,137.00	(1,005,882.00)	-28.6%
Transfers of Direct Costs		5710	0.00	0.00	417.30	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	13,099,874.00	13,099,874.00	7,054,157.45	12,815,833.00	284,041.00	2.2%
Communications		5900	484,320.00	484,320.00	823,470.15	618,836.00	(134,516.00)	-27.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,148,811.00	32,233,894.00	17,951,519.47	34,529,846.00	(2,295,952.00)	-7.1%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	119,358.45	51,825.00	(51,825.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,500,070.00	3,500,070.00	1,178,791.37	3,506,100.00	(6,030.00)	-0.2%
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			3,500,070.00	3,500,070.00	1,298,149.82	3,557,925.00	(57,855.00)	-1.7%
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,100,000.00	1,100,000.00	687,417.71	1,100,000.00	0.00	0.0%
Payments to County Offices		7142	6,023,897.00	6,023,897.00	3,122,931.00	10,595,514.00	(4,571,617.00)	-75.9%
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	1,637,000.00	1,637,000.00	0.00	1,637,000.00	0.00	0.0%
All Other Transfers		7281-7283	4,864,279.00	4,864,279.00	3,360,700.40	3,518,149.00	1,346,130.00	27.7%
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	55,150.00	55,150.00	55,150.00	55,150.00	0.00	0.0%
Other Debt Service - Principal		7439	338,151.00	338,151.00	338,150.99	338,151.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,033,477.00	14,033,477.00	7,564,350.10	17,258,964.00	(3,225,487.00)	-23.0%
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	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			470,920,904.00	474,779,326.00	238,508,056.80	503,952,280.00	(29,172,954.00)	-6.1%

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	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	3,800,000.00	3,800,000.00	0.00	3,800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,800,000.00	3,800,000.00	0.00	3,800,000.00	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)			(3,800,000.00)	(3,800,000.00)	0.00	(3,800,000.00)	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
6266	Educator Effectiveness, FY 2021-22	4,847,618.00
7426	Expanded Learning Opportunities (ELO) Gra	1,022,556.00
8150	Ongoing & Major Maintenance Account (RM/	3,266,342.00
Total, Restricted Balance		9,136,516.00

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)	28,386.00	28,386.00	26,321.00	26,321.00	(2,065.00)	-7%
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)	28,386.00	28,386.00	26,321.00	26,321.00	(2,065.00)	-7%
5. District Funded County Program ADA						
a. County Community Schools	439.92	439.92	797.39	797.39	357.47	81%
b. Special Education-Special Day Class	14.89	14.89	14.38	14.38	(0.51)	-3%
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 A5a through A5f)	454.81	454.81	811.77	811.77	356.96	78%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	28,840.81	28,840.81	27,132.77	27,132.77	(1,708.04)	-6%
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)						

Ledger: 64 ANAHEIM UHSD					Cash Flow Projections				
					For fiscal year ending 6/30/2022				
		Beginning Balances							
	Object	(Ref Only)	July	August	September	October	November	December	January
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH			$108,203,438.12	$100,424,033.27	$119,522,105.24	$113,743,132.94	$97,607,573.41	$64,688,796.75	$135,317,846.41
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019		$21,955,027.40	$43,440,150.56	$32,014,224.00	($31,389,361.96)	$16,108,018.00	$32,014,225.00	$16,108,018.00
Property Taxes	8020-8079		$3,606,752.98	$73,320.29	$1,231,440.32	$257,020.59	$13,051,119.70	$31,344,320.88	$4,469,573.93
Miscellaneous Funds	8080-8099		$131,062.00	$0.00	($131,062.00)	$0.00	$0.00	$0.00	$0.00
Federal Revenue	8100-8299		$1,770,226.97	$5,119,610.00	$1,961,587.07	$2,464,864.60	$737,290.75	$12,120,926.52	$3,623,823.51
Other State Revenue	8300-8599		$2,988,492.07	$786,389.35	$1,114,602.20	$2,052,778.76	$2,035,536.76	$11,468,810.63	$1,919,102.22
Other Local Revenue	8600-8799		$830,647.22	$976,453.67	$167,184.35	$978,038.52	$425,453.90	$305,423.40	$1,109,732.48
Interfund Transfers In	8910-8929		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Sources	8931-8979		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL RECEIPTS			**$31,282,208.64**	**$50,395,923.87**	**$36,357,975.94**	**($25,636,659.49)**	**$32,357,419.11**	**$87,253,706.43**	**$27,230,250.14**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		$1,919,247.92	$15,810,144.64	$16,793,170.38	$16,904,546.22	$17,260,622.28	$497,744.18	$33,326,997.42
Classified Salaries	2000-2999		($1,799,155.40)	$3,215,828.68	$6,099,484.04	$5,572,010.17	$5,936,147.18	$6,294,910.92	$5,749,090.75
Employee Benefits	3000-3999		$7,580,774.79	$6,520,141.51	$9,655,373.14	$9,845,460.74	$9,287,928.16	$9,773,775.79	$11,157,572.67
Books and Supplies	4000-4999		$1,894,802.09	$5,005,768.24	$2,827,508.68	$1,102,353.29	$602,534.31	$1,957,150.87	$903,360.16
Services	5000-5999		$3,494,437.77	$2,826,332.65	$2,979,147.12	$2,307,667.54	$1,480,115.95	$1,846,796.80	$3,017,021.64
Capital Outlay	6000-6599		($142,084.79)	$288,063.61	$688,733.66	$162,066.57	$86,338.71	$9,960.32	$205,071.74
Other Outgo	7000-7499		$728,300.26	$1,668,451.78	$1,855,305.16	($401,301.12)	$1,046,251.77	$1,229,510.67	$1,437,831.58
Interfund Transfers Out	7600-7629		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Uses	7630-7699		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL DISBURSEMENTS			**$13,676,322.64**	**$35,334,731.11**	**$40,898,722.18**	**$35,492,803.41**	**$35,699,938.36**	**$21,609,849.55**	**$55,796,945.96**
D. BALANCE SHEET TRANSACTIC									
Assets									
Cash Not In Treasury	9111-9199	$214,483.05	$7,176.00	($163,826.62)	$0.00	($14,833,866.33)	($15,000,000.00)	$0.00	$0.00
Accounts Receivable	9200-9299	$75,371,987.77	($954,168.15)	$5,881,316.69	$6,618,279.43	$47,004,714.85	$1,210,406.14	$2,050,059.49	$1,703,708.16
Due From Other Funds	9310-9319	$1,545,782.23	$1,157,470.25	($15,949.10)	$377,448.57	($16,768.30)	($16,448.77)	($15,924.15)	($17,296.86)
Stores	9320-9329	$507,301.12	$41,132.72	($118,342.27)	($65,655.06)	$32,714.51	$36,484.16	$43,509.15	$2,636.43
Prepaid Expenditures	9330-9339	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Current Assets	9340-9499	$0.00	($481,812.21)	($228,273.00)	($512,568.94)	($49,438.96)	($27,632.25)	($17,434.27)	$1,411.18
Deferred Outflow of Resources	9490								
SUBTOTAL ASSETS (calc)		**$77,639,554.17**	**($230,201.39)**	**$5,354,925.70**	**$6,417,504.00**	**$32,137,355.77**	**($13,797,190.72)**	**$2,060,210.22**	**$1,690,458.91**
Liabilities									
Accounts Payable	9500-9599	$31,699,066.00	$22,746,977.69	$1,318,046.49	$3,818,634.57	($11,585,387.02)	$15,779,066.69	($241,312.59)	($332,319.26)
Due To Other Funds	9610-9619	$3,837,095.49	$0.00	$0.00	$3,837,095.49	$0.00	$0.00	($2,683,669.97)	$0.00
Current Loans	9640-9649	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Unearned Revenues	9650-9659	$2,408,111.77	$2,408,111.77	$0.00	$0.00	($1,271,160.58)	$0.00	$0.00	$0.00
Deferred Inflow of Resources	9690								
SUBTOTAL LIABILITIES (calc)		**$37,944,273.26**	**$25,155,089.46**	**$1,318,046.49**	**$7,655,730.06**	**($12,856,547.60)**	**$15,779,066.69**	**($2,924,982.56)**	**($332,319.26)**
Nonoperating									
Suspense Clearing	9910-9999		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL BALANCE SHEET TRANSACTIONS			**($25,385,290.85)**	**$4,036,879.21**	**($1,238,226.06)**	**$44,993,903.37**	**($29,576,257.41)**	**$4,985,192.78**	**$2,022,778.17**
E. NET INCREASE/DECREASE (B-(			**($7,779,404.85)**	**$19,098,071.97**	**($5,778,972.30)**	**($16,135,559.53)**	**($32,918,776.66)**	**$70,629,049.66**	**($26,543,917.65)**
F. ENDING CASH (A+E)			**$100,424,033.27**	**$119,522,105.24**	**$113,743,132.94**	**$97,607,573.41**	**$64,688,796.75**	**$135,317,846.41**	**$108,773,928.76**
G. ENDING CASH, PLUS CASH AC									

Ledger: 64 ANAHEIM UHSD									
	Object	February	March	April	May	June	Accruals (Manual Entry)	Adjustments (Manual Entry)	Total (Sum of July thru June +Accruals+Adjustments)
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		$108,773,928.76	$91,390,272.84	$95,752,341.76	$96,724,792.14	$106,594,985.40			
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	$15,981,012.45	$31,887,218.45	$15,981,012.45	$15,981,012.45	$32,228,735.45	($776,146.25)		$241,533,146.00
Property Taxes	8020-8079	$290,162.23	$5,527,933.32	$23,066,133.56	$6,266,210.10	$26,486,702.87	$6,118,245.91	(794,562.68)	$120,994,374.00
Miscellaneous Funds	8080-8099	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
Federal Revenue	8100-8299	$66,708.13	$223,696.66	$1,062,934.81	$106,537.38	$11,389,858.16	$26,677,403.44	-	$67,325,468.00
Other State Revenue	8300-8599	$1,556,088.05	$2,637,637.83	$596,134.21	$527,532.32	$26,591,689.11	2,330,590.97	-	$56,605,384.48
Other Local Revenue	8600-8799	$758,586.97	$924,245.31	$196,953.73	$503,323.25	$870,422.69	2,330,590.97	1,061,333.54	$11,438,390.00
Interfund Transfers In	8910-8929	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
All Other Financing Sources	8931-8979	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	-	$0.00
TOTAL RECEIPTS		**$18,652,557.83**	**$41,200,731.57**	**$40,903,168.76**	**$23,384,615.50**	**$97,567,408.28**	**$36,680,685.04**	**$266,770.86**	**$497,896,762.48**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	$15,372,914.97	$18,369,007.58	$16,159,897.39	$779.04	$17,469,659.95		16,674,055.04	$186,558,787.00
Classified Salaries	2000-2999	$5,445,656.58	$5,167,869.02	$5,189,327.15	$5,319,185.18	$18,784,327.73		-	$70,974,682.00
Employee Benefits	3000-3999	$8,944,196.99	$9,527,822.51	$9,050,047.75	$5,631,514.66	$29,105,333.04		11,321,728.25	$137,401,670.00
Books and Supplies	4000-4999	$1,719,837.51	$5,448,688.57	$1,447,674.12	$1,433,407.70	$20,895,113.57		8,432,206.89	$53,670,406.00
Services	5000-5999	$2,258,190.77	$2,405,935.69	$5,707,921.15	$2,520,023.90	$1,314,270.54		2,371,984.48	$34,529,846.00
Capital Outlay	6000-6599	$324,413.00	$324,413.00	$324,413.00	$324,413.00	$324,416.15		637,707.03	$3,557,925.00
Other Outgo	7000-7499	$1,620,444.44	$161,848.09	($1,824,572.95)	$118,145.18	$4,935,335.63	1,442,926.51		$14,018,477.00
Interfund Transfers Out	7600-7629	$0.00	$0.00	$0.00	$0.00	$3,429,084.00	-	(1,114,084.00)	$2,315,000.00
All Other Financing Uses	7630-7699	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00
TOTAL DISBURSEMENTS		**$35,685,654.26**	**$41,405,584.46**	**$36,054,707.61**	**$15,347,468.66**	**$96,257,540.61**	**$1,442,926.51**	**$38,323,597.69**	**$503,026,793.00**
D. BALANCE SHEET TRANSACTI(									
Assets									
Cash Not In Treasury	9111-9199	$0.00	$0.00	$0.00	$0.00	$0.00			($29,990,516.95)
Accounts Receivable	9200-9299	($163,215.76)	$663,166.81	($442,843.08)	$245,714.80	$1,005,040.35			$64,822,179.73
Due From Other Funds	9310-9319	($14,726.45)	$26,359.49	($14,570.21)	$14,570.22	($368,852.59)			$1,095,312.10
Stores	9320-9329	$51,833.44	$37,844.14	$49,963.00	$36,661.67	($9,876.19)			$138,905.70
Prepaid Expenditures	9330-9339	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00
Other Current Assets	9340-9499	($1,424.29)	($6,612.56)	$599.06	($3,617.19)	$1,203,906.02			($122,897.41)
Deferred Outflow of Resources	9490								
SUBTOTAL ASSETS (calc)		**($127,533.06)**	**$720,757.88**	**($406,851.23)**	**$293,329.50**	**$1,830,217.59**	**$0.00**	**$0.00**	**$35,942,983.17**
Liabilities									
Accounts Payable	9500-9599	$223,026.43	($3,846,163.92)	$3,469,159.54	$311,797.08	($10,830,648.15)			$20,830,877.55
Due To Other Funds	9610-9619	$0.00	$0.00	$0.00	($1,851,514.00)	($1,985,581.49)			($2,683,669.97)
Current Loans	9640-9649	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00
Unearned Revenues	9650-9659	$0.00	$0.00	$0.00	$0.00	($2,408,141.77)			($1,271,190.58)
Deferred Inflow of Resources	9690								
SUBTOTAL LIABILITIES (calc)		**$223,026.43**	**($3,846,163.92)**	**$3,469,159.54**	**($1,539,716.92)**	**($15,224,371.41)**	**$0.00**	**$0.00**	**$16,876,017.00**
Nonoperating									
Suspense Clearing	9910-9999	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00
TOTAL BALANCE SHEET TRANSACTIONS		**($350,559.49)**	**$4,566,921.80**	**($3,876,010.77)**	**$1,833,046.42**	**$17,054,589.00**	**$0.00**	**$0.00**	**$19,066,966.17**
E. NET INCREASE/DECREASE (B-		**($17,383,655.92)**	**$4,362,068.91**	**$972,450.38**	**$9,870,193.26**	**$18,364,456.67**	**$35,237,758.53**	**($38,056,826.83)**	**$13,936,935.65**
F. ENDING CASH (A+E)		**$91,390,272.84**	**$95,752,341.76**	**$96,724,792.14**	**$106,594,985.40**	**$124,959,442.07**			**$13,936,935.65**
G. ENDING CASH, PLUS CASH AC									**$160,197,200.60**

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	362,527,520.00	-1.23%	358,083,832.00	2.63%	367,506,300.00
2. Federal Revenues	8100-8299	450,000.00	0.00%	450,000.00	0.00%	450,000.00
3. Other State Revenues	8300-8599	7,955,391.00	1.11%	8,043,972.10	1.54%	8,167,456.53
4. Other Local Revenues	8600-8799	6,823,053.00	5.41%	7,192,223.98	1.99%	7,335,291.34
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	(62,570,182.00)	4.68%	(65,499,874.85)	2.94%	(67,427,096.69)
6. Total (Sum lines A1 thru A5c)		315,185,782.00	-2.19%	308,270,153.23	2.52%	316,031,951.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				133,266,818.00		136,088,156.28
b. Step & Column Adjustment				1,999,002.28		2,041,322.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				822,336.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	133,266,818.00	2.12%	136,088,156.28	1.50%	138,129,478.62
2. Classified Salaries						
a. Base Salaries				45,292,839.00		45,972,231.60
b. Step & Column Adjustment				679,392.60		687,808.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(118,350.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,292,839.00	1.50%	45,972,231.60	1.24%	46,541,689.83
3. Employee Benefits	3000-3999	83,071,475.00	10.48%	91,777,190.48	4.98%	96,345,729.32
4. Books and Supplies	4000-4999	16,373,279.00	29.08%	21,134,979.99	-25.49%	15,747,894.40
5. Services and Other Operating Expenditures	5000-5999	18,285,630.00	0.05%	18,294,138.52	0.94%	18,466,778.19
6. Capital Outlay	6000-6999	1,750,070.00	-34.86%	1,140,070.00	-8.48%	1,043,370.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,138,964.00	12.97%	18,231,505.00	2.21%	18,635,205.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,487,081.00)	-23.23%	(2,676,987.55)	7.15%	(2,868,411.45)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,300,000.00	0.00%	2,300,000.00	0.00%	2,300,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		312,991,994.00	6.16%	332,261,284.32	0.63%	334,341,733.91
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,193,788.00		(23,991,131.09)		(18,309,782.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		128,400,600.00		130,594,388.00		106,603,256.91
2. Ending Fund Balance (Sum lines C and D1)		130,594,388.00		106,603,256.91		88,293,474.18
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	705,000.00		655,000.00		655,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	30,000,000.00		30,000,000.00		30,000,000.00
d. Assigned	9780	27,110,946.00		23,580,212.00		24,017,856.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,232,568.00		14,651,934.00		15,139,478.00
2. Unassigned/Unappropriated	9790	57,545,874.00		37,716,110.91		18,481,140.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		130,594,388.00		106,603,256.91		88,293,474.18

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	15,232,568.00		14,651,934.00		15,139,478.00
c. Unassigned/Unappropriated	9790	57,545,874.00		37,716,110.91		18,481,140.18
(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)		72,778,442.00		52,368,044.91		33,620,618.18

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.

See Attached

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	66,875,468.00	-37.42%	41,850,065.00	0.00%	41,850,065.00
3. Other State Revenues	8300-8599	51,622,577.00	-7.04%	47,990,862.77	2.19%	49,043,281.79
4. Other Local Revenues	8600-8799	4,302,516.00	0.00%	4,302,516.00	0.00%	4,302,516.00
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	62,570,182.00	4.68%	65,499,874.85	2.94%	67,427,096.69
6. Total (Sum lines A1 thru A5c)		185,370,743.00	-13.88%	159,643,318.62	1.87%	162,622,959.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,291,969.00		47,783,048.48
b. Step & Column Adjustment				706,153.48		716,745.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,215,074.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,291,969.00	-10.34%	47,783,048.48	1.50%	48,499,794.23
2. Classified Salaries						
a. Base Salaries				25,681,843.00		25,204,796.74
b. Step & Column Adjustment				372,484.74		371,602.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(849,531.00)		(431,302.94)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,681,843.00	-1.86%	25,204,796.74	-0.24%	25,145,096.23
3. Employee Benefits	3000-3999	54,330,195.00	0.86%	54,795,860.36	2.68%	56,261,825.19
4. Books and Supplies	4000-4999	37,297,127.00	-76.72%	8,681,293.09	-2.87%	8,432,415.13
5. Services and Other Operating Expenditures	5000-5999	16,244,216.00	-14.28%	13,924,529.27	2.69%	14,299,378.06
6. Capital Outlay	6000-6999	1,807,855.00	-75.11%	450,000.00	2606.80%	12,180,604.79
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,120,000.00	0.00%	1,120,000.00	0.00%	1,120,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,487,081.00	-23.23%	2,676,987.55	7.15%	2,868,411.45
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		194,760,286.00	-19.83%	156,136,515.49	9.08%	170,307,525.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,389,543.00)		3,506,803.13		(7,684,565.60)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		18,526,059.00		9,136,516.00		12,643,319.13
2. Ending Fund Balance (Sum lines C and D1)		9,136,516.00		12,643,319.13		4,958,753.53
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,136,516.00		12,643,319.13		4,958,753.53
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)		9,136,516.00		12,643,319.13		4,958,753.53

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.

See Attached

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	362,527,520.00	-1.23%	358,083,832.00	2.63%	367,506,300.00
2. Federal Revenues	8100-8299	67,325,468.00	-37.17%	42,300,065.00	0.00%	42,300,065.00
3. Other State Revenues	8300-8599	59,577,968.00	-5.95%	56,034,834.87	2.10%	57,210,738.32
4. Other Local Revenues	8600-8799	11,125,569.00	3.32%	11,494,739.98	1.24%	11,637,807.34
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		500,556,525.00	-6.52%	467,913,471.85	2.30%	478,654,910.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				186,558,787.00		183,871,204.76
b. Step & Column Adjustment				2,705,155.76		2,758,068.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,392,738.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	186,558,787.00	-1.44%	183,871,204.76	1.50%	186,629,272.85
2. Classified Salaries						
a. Base Salaries				70,974,682.00		71,177,028.34
b. Step & Column Adjustment				1,051,877.34		1,059,410.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(849,531.00)		(549,652.94)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	70,974,682.00	0.29%	71,177,028.34	0.72%	71,686,786.06
3. Employee Benefits	3000-3999	137,401,670.00	6.67%	146,573,050.84	4.12%	152,607,554.51
4. Books and Supplies	4000-4999	53,670,406.00	-44.45%	29,816,273.08	-18.90%	24,180,309.53
5. Services and Other Operating Expenditures	5000-5999	34,529,846.00	-6.69%	32,218,667.79	1.70%	32,766,156.25
6. Capital Outlay	6000-6999	3,557,925.00	-55.31%	1,590,070.00	731.66%	13,223,974.79
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,258,964.00	12.12%	19,351,505.00	2.09%	19,755,205.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,800,000.00	0.00%	3,800,000.00	0.00%	3,800,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		507,752,280.00	-3.81%	488,397,799.81	3.33%	504,649,258.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,195,755.00)		(20,484,327.96)		(25,994,348.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		146,926,659.00		139,730,904.00		119,246,576.04
2. Ending Fund Balance (Sum lines C and D1)		139,730,904.00		119,246,576.04		93,252,227.71
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	705,000.00		655,000.00		655,000.00
b. Restricted	9740	9,136,516.00		12,643,319.13		4,958,753.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	30,000,000.00		30,000,000.00		30,000,000.00
d. Assigned	9780	27,110,946.00		23,580,212.00		24,017,856.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,232,568.00		14,651,934.00		15,139,478.00
2. Unassigned/Unappropriated	9790	57,545,874.00		37,716,110.91		18,481,140.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		139,730,904.00		119,246,576.04		93,252,227.71

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	15,232,568.00		14,651,934.00		15,139,478.00
c. Unassigned/Unappropriated	9790	57,545,874.00		37,716,110.91		18,481,140.18
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)		72,778,442.00		52,368,044.91		33,620,618.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.33%		10.72%		6.66%
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?	No					
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)		26,321.00		26,332.00		25,617.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		507,752,280.00		488,397,799.81		504,649,258.99
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)		507,752,280.00		488,397,799.81		504,649,258.99
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,232,568.40		14,651,933.99		15,139,477.77
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)		15,232,568.40		14,651,933.99		15,139,477.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	27,065.00	26,321.00		
Charter School	0.00	0.00		
Total ADA	**27,065.00**	**26,321.00**	**-2.7%**	**Not Met**
1st Subsequent Year (2022-23)				
District Regular	26,358.00	27,370.32		
Charter School				
Total ADA	**26,358.00**	**27,370.32**	**3.8%**	**Not Met**
2nd Subsequent Year (2023-24)				
District Regular	25,642.00	26,627.32		
Charter School				
Total ADA	**25,642.00**	**26,627.32**	**3.8%**	**Not 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)

Enrollment for 2021-22 was not met due to absences from COVID. Projected enrollment for 2022-23 and 2023-24 increased from first interim to second interim.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	28,444	28,404		
Charter School				
Total Enrollment	**28,444**	**28,404**	**-0.1%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	27,683	27,683		
Charter School				
Total Enrollment	**27,683**	**27,683**	**0.0%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	26,931	26,931		
Charter School				
Total Enrollment	**26,931**	**26,931**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	28,817	30,292	
Charter School			
Total ADA/Enrollment	**28,817**	**30,292**	**95.1%**
Second Prior Year (2019-20)			
District Regular	28,386	29,832	
Charter School			
Total ADA/Enrollment	**28,386**	**29,832**	**95.2%**
First Prior Year (2020-21)			
District Regular	28,386	29,183	
Charter School	0		
Total ADA/Enrollment	**28,386**	**29,183**	**97.3%**
		Historical Average Ratio:	95.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.4%**

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	26,321	28,404		
Charter School	0			
Total ADA/Enrollment	**26,321**	**28,404**	**92.7%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	26,332	27,683		
Charter School				
Total ADA/Enrollment	**26,332**	**27,683**	**95.1%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	25,617	26,931		
Charter School				
Total ADA/Enrollment	**25,617**	**26,931**	**95.1%**	**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)	357,240,735.00	362,527,520.00	1.5%	Met
1st Subsequent Year (2022-23)	352,387,192.00	358,083,832.00	1.6%	Met
2nd Subsequent Year (2023-24)	350,709,734.00	367,506,302.00	4.8%	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 LCFF Revenue in the 2nd Subsequent yeat is not met due to the increase in COLA and the increase in the LCFF per ADA entitlement.

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)	237,835,525.67	271,090,421.92	87.7%
Second Prior Year (2019-20)	238,917,552.43	280,999,465.63	85.0%
First Prior Year (2020-21)	237,067,578.31	272,298,281.62	87.1%
		Historical Average Ratio:	86.6%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**83.6% to 89.6%**	**83.6% to 89.6%**	**83.6% to 89.6%**

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)	261,631,132.00	310,691,994.00	84.2%	Met
1st Subsequent Year (2022-23)	273,837,578.36	329,961,284.32	83.0%	Not Met
2nd Subsequent Year (2023-24)	281,016,897.77	332,041,733.91	84.6%	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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

The standard was not met year 2022-23 due to increased Federal funding from ESSER for COVID and learning loss expenes.

6. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	49,379,957.00	67,325,468.00	36.3%	Yes
1st Subsequent Year (2022-23)	33,684,909.00	42,300,065.00	25.6%	Yes
2nd Subsequent Year (2023-24)	34,010,347.00	42,300,065.00	24.4%	Yes

Explanation: (required if Yes)
Percentage changes in the current, and the 1st and 2nd subsequest years occured due to additional ESSER and ELO Funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	64,073,940.00	59,577,968.00	-7.0%	Yes
1st Subsequent Year (2022-23)	52,333,542.00	56,034,834.87	7.1%	Yes
2nd Subsequent Year (2023-24)	53,236,594.00	57,210,738.32	7.5%	Yes

Explanation: (required if Yes)
The District is projected to receive increased revenue in AB602 funding and Expanded Learning Opportunities grant funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	9,679,596.00	11,125,569.00	14.9%	Yes
1st Subsequent Year (2022-23)	9,647,399.00	11,494,739.98	19.1%	Yes
2nd Subsequent Year (2023-24)	9,547,399.00	11,637,807.34	21.9%	Yes

Explanation: (required if Yes)
The District is projected to receive additional interest and transportaiton fees revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	47,944,478.00	53,670,406.00	11.9%	Yes
1st Subsequent Year (2022-23)	28,826,972.00	29,816,273.08	3.4%	No
2nd Subsequent Year (2023-24)	28,017,826.00	24,180,309.53	-13.7%	Yes

Explanation: (required if Yes)
The standard was not met in 2022-23 due to increased Federal funding from ESSER for COViD and increased insturctional supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	32,233,894.00	34,529,846.00	7.1%	Yes
1st Subsequent Year (2022-23)	31,076,720.00	32,218,667.79	3.7%	No
2nd Subsequent Year (2023-24)	31,449,784.00	32,766,156.25	4.2%	No

Explanation: (required if Yes)
The Services and Other Operating Expenditures variance was not met due to additional ESSER and COVID-19 funding to provide professional development and mental health services.

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)	123,133,493.00	138,029,005.00	12.1%	Not Met
1st Subsequent Year (2022-23)	95,665,850.00	109,829,639.85	14.8%	Not Met
2nd Subsequent Year (2023-24)	96,794,340.00	111,148,610.66	14.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	80,178,372.00	88,200,252.00	10.0%	Not Met
1st Subsequent Year (2022-23)	59,903,692.00	62,034,940.87	3.6%	Met
2nd Subsequent Year (2023-24)	59,467,610.00	56,946,465.78	-4.2%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)
Percentage changes in the current, and the 1st and 2nd subsequest years occured due to additional ESSER and ELO Funds

Explanation: Other State Revenue (linked from 6A if NOT met)
The District is projected to receive increased revenue in AB602 funding and Expanded Learning Opportunities grant funds.

Explanation: Other Local Revenue (linked from 6A if NOT met)
The District is projected to receive additional interest and transportaiton fees revenue.

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)
The standard was not met in 2022-23 due to increased Federal funding from ESSER for COViD and increased insturctional supplies.

Explanation: Services and Other Exps (linked from 6A if NOT met)
The Services and Other Operating Expenditures variance was not met due to additional ESSER and COVID-19 funding to provide professional development and mental health services.

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	12,985,948.00	13,407,177.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		12,985,948.00	

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)	14.3%	10.7%	6.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**4.8%**	**3.6%**	**2.2%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	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)	2,193,788.00	312,991,994.00	N/A	Met
1st Subsequent Year (2022-23)	(23,991,131.09)	332,261,284.32	7.2%	Not Met
2nd Subsequent Year (2023-24)	(18,309,782.73)	334,341,733.91	5.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District continues to monito and decrease deficit spending by making reductions to expenditures. The District reserves are sufficient to cover the budgeted deficit spending.

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)	139,730,904.00	Met
1st Subsequent Year (2022-23)	119,246,576.04	Met
2nd Subsequent Year (2023-24)	93,252,227.71	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)	124,959,442.00	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.)	26,321	26,332	25,617
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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? — No
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)	507,752,280.00	488,397,799.81	504,649,258.99
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	507,752,280.00	488,397,799.81	504,649,258.99
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,232,568.40	14,651,933.99	15,139,477.77
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)**	**15,232,568.40**	**14,651,933.99**	**15,139,477.77**

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)	15,232,568.00	14,651,934.00	15,139,478.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	57,545,874.00	37,716,110.91	18,481,140.18
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)	72,778,442.00	52,368,044.91	33,620,618.18
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.33%	10.72%	6.66%
District's Reserve Standard (Section 10B, Line 7):	**15,232,568.40**	**14,651,933.99**	**15,139,477.77**
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) — No

1b. If Yes, identify the interfund borrowings:

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)	(60,663,963.00)	(62,570,182.00)	3.1%	1,906,219.00	Met
1st Subsequent Year (2022-23)	(73,265,909.00)	(65,499,875.00)	-10.6%	(7,766,034.00)	Not Met
2nd Subsequent Year (2023-24)	(76,411,252.00)	(67,427,097.00)	-11.8%	(8,984,155.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	3,800,000.00	3,800,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	3,800,000.00	3,800,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	3,800,000.00	3,800,000.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
The standard was not met in the 1st and 2ns subsequent year due to the increasing expenditures for special educaiton and other programs.

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	6	FUND 01		2,162,733
Certificates of Participation	21	FUND 2545		31,605,000
General Obligation Bonds	22	TAX RECEIPTS		266,058,955
Supp Early Retirement Program	5	FUND 01		7,566,011
State School Building Loans				
Compensated Absences	1	FUND 01 AND FUND 13		1,883,857

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

TOTAL:				309,276,556

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	393,301	393,301	393,301	393,301
Certificates of Participation	2,441,735	2,612,717	2,786,020	2,905,784
General Obligation Bonds	28,777,778	19,689,013	20,077,013	19,417,537
Supp Early Retirement Program	1,913,316	3,147,119	1,583,401	1,583,401
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	33,526,130	25,842,150	24,839,735	24,300,023
Has total annual payment increased over prior year (2020-21)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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? — No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	103,028,950.00	103,028,950.00
b. OPEB plan(s) fiduciary net position (if applicable)		0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	103,028,950.00	103,028,950.00
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.	Jul 01, 2020	Jul 01, 2020

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	3,077,907.00	3,077,907.00
1st Subsequent Year (2022-23)	3,077,907.00	3,077,907.00
2nd Subsequent Year (2023-24)	3,077,907.00	3,077,907.00
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)	1,945,396.00	1,945,396.00
1st Subsequent Year (2022-23)	1,945,396.00	1,945,396.00
2nd Subsequent Year (2023-24)	1,945,396.00	1,945,396.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	2,015,428.00	2,015,428.00
1st Subsequent Year (2022-23)	2,060,067.00	2,060,067.00
2nd Subsequent Year (2023-24)	2,168,901.00	2,168,901.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	339	339
1st Subsequent Year (2022-23)	339	339
2nd Subsequent Year (2023-24)	339	339

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	51,300,901.00	51,300,901.00
b. Unfunded liability for self-insurance programs	51,300,901.00	50,300,901.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	51,300,901.00	51,300,901.00
1st Subsequent Year (2022-23)	53,865,946.00	53,865,946.00
2nd Subsequent Year (2023-24)	56,559,243.00	56,559,243.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	51,300,901.00	51,300,901.00
1st Subsequent Year (2022-23)	53,865,946.00	53,865,946.00
2nd Subsequent Year (2023-24)	55,559,243.00	55,559,243.00

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	1,352.7	1,446.8	1,446.8	1,358.7

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

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? No
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: Jan 13, 2022

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official? Yes
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? Yes
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Aug 10, 2020 End Date: Aug 08, 2022

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)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	5,738,264	5,738,264	5,738,264
% change in salary schedule from prior year	3.5%		
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:

General fund, LCFF and Categorical funds

Negotiations Not Settled

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

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

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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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?	Yes		
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			
3. Percent change in step & column over prior year			

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

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	925.6	952.6	952.6	952.6

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: n/a

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 621,676

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

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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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?	Yes		
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			
3. Percent change in step & column over prior year			

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

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	176.2	182.0	182.0	182.0

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 273,325

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

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. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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			
3. Percent change in step and column over prior year			

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			
3. Percent change in cost of other benefits over prior year			

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?	Yes
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?	No
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.)	No
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)

End of School District Second Interim Criteria and Standards Review