

GLENDALE UNIFIED SCHOOL DISTRICT

December 14, 2021

ACTION REPORT NO. 3

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services  
Craig Larimer, Financial Analyst

**SUBJECT: First Interim Financial Report and Certification – AB 1200**

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The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on October 31, 2021, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2021-22 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive – the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). **The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2023-24.** The Local Control Formula Funding (LCFF) State Funding is projected at 5.07% COLA for 2021-22, 2.48% for 2022-23 and 3.11% for 2023-24. It is prudent to remember that revenue assumptions may decrease if other unexpected state tax shortfalls occur, or the District student enrollment, ADA, or demographics change.

Due to the continuous increase in the CalSTRS and CalPERS rates, as well as, the continuing structural deficit, the District is now projecting out 4 years.

The District is recommending a “**positive**” certification for the First Interim Report. It is important to note that the 2020-21 full LCFF growth has been used, and an ongoing Fiscal Stabilization Plan has been implemented in the budget for 2021-22 of \$4.7 million and 2022-23 of \$6.0 million, which is recommended for approval as part of this First Interim Report.

#### UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of October 31, 2021. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through October 31, 2021. Column C (Actuals to Date) shows the funds actually received or spent through October 31, 2021. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2022. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

***General and Other Fund Highlights***

Multi-Year Budget Assumptions

The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison of projection changes and assumptions. As it is noted below there is a 5.07% COLA in 2021-22.

The Base Grant rates for 2021-22 are:

| <u>Grade Level</u> | <u>Base Grant Amount per ADA</u> | <u>COLA 5.07 Percent</u> | <u>Augmentation</u> | <u>Base Grant</u> |
|--------------------|----------------------------------|--------------------------|---------------------|-------------------|
| K-3                | \$7,702                          | \$390                    | \$842               | \$8,934           |
| 4-6                | \$7,818                          | \$396                    | \$0                 | \$8,214           |
| 7-8                | \$8,050                          | \$408                    | \$0                 | \$8,458           |
| 9-12               | \$9,329                          | \$473                    | \$255               | \$10,057          |

The First Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2021-22 Adopted Budget:

- Increase in Special Education Funding
- Revised LCFF Funding Variables
- Budgeted Prior Year Carry-over (2021-22 only)
- Increase in Classified and Certificated Staffing Costs (2023-24)
- Projected Fiscal Stabilization Plan (2022-23)
- Projected Trash Disposal Cost Increase

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/ADA assumptions are listed in Attachment A. Fiscal year 2021-22, marks the first year of economic recovery from the pandemic – induced recession. While the economic recovery is not uniform and many people remain unemployed; the economy is back to pre-pandemic levels. Positive economic news has been tempered by concerns regarding inflation. The LCFF factors for cost-of-living adjustments (COLA) and funded COLA are likely to grow in 2022-23. The January State Budget Proposal will give the first glimpse at the Governor’s projections for the rest of 2021-22 and 2022-23. Attachment B summarizes the impact of the expenditure and revenue changes.

### Enrollment Projections

The Adopted Budget assumed a decrease of 361 students in 2021-22, or 1.45% decrease and flat in 2022-23. These assumptions have now been modified based on CALPADS to an additional decrease of 330 in 2021-22, and an additional decrease of 929 for 2022-23 compared to the adopted budget and an additional decrease of 925 for 2023-24 compared to the adopted budget. The revenue impact is included in this revision. Enrollment projections will be continuously monitored and adjusted. See attachments C and D.

### Local Control Funding Formula Income (LCFF)

The 2021-22 LCFF calculation results in a \$11.5 million net funding increase which reflects a 5.07% COLA. This is a net increase of \$461 per ADA and a total grade span average of \$10,069 per ADA. Current year funded ADA is projected to be 24,723. In the State Budget Act, it was anticipated that there would be a COLA increase of 2.48% in 2022-23 and 3.11% in 2023-24. Attachment B highlights the fiscal impact of the change in LCFF funding.

### Other State Revenue

The State Budget reflects categorical COLAs at 2.48% for 2022-23 and 3.11% in 2023-24.

### COVID-19 Related Expenditures & Revenues

Due to COVID-19, the District has encountered additional costs which are mainly covered by multiple CARES funding such as Learning Loss Mitigation Funding, SB117, Elementary and Secondary Relief Funds (ESSER I), (ESSER II) and (ESSER III), In-Person Instruction Grant and Expanded Learning Opportunities Grant. These fundings are one-time multiyear fundings. The District's total allocation for these fundings are approximately \$116 million. As of June 30, 2021, we have received \$33.6 million in income and the total expenditures including contributions to other programs as of June 30, 2021, are equal to \$41.8 million.

### Lottery

Lottery income for years 2021-22 through 2023-24 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$163 per ADA in the Unrestricted General Fund and \$65 in the Restricted General Fund is based on the recommendation from LACOE for the First Interim budget.

### Analysis of Ending Fund Balance – Governmental Funds

To ensure compliance with the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources and all related liabilities, obligations and equities.

The chart below is a reconciliation of 2020-2021 Ending Fund Balance per the Unaudited Actuals Report filed with the State and Ending Fund Balance in the District Auditor's audit report.

| Glendale Unified School District<br>Analysis of Ending Fund Balance - Governmental Funds<br>June 30, 2021  |                       |                       |
|--|-----------------------|-----------------------|
| <b>Ending Fund Balance per Unaudited Actuals reported to the Board</b>   |                       |                       |
| General Fund   | \$ 62,602,535         | } <b>\$68,374,752</b> |
| Deferred Maintenance Fund (14.0)   | 5,436,321             |                       |
| McLennan & Other Scholarship Trust Fund (73.0)   | 335,896               |                       |
| Building Fund (21.1)   | 91,808,331            | } <b>\$56,032,268</b> |
| Clean Renewable Energy Bond Fund (21.2)  | 74,413                |                       |
| Special Reserve for Capital Outlay (40.1) & (40.2)   | 21,604,496            |                       |
| Student Activity Special Revenue Fund (8.0)  | 2,090,646             |                       |
| Child Development Fund (12.0)  | 614,614               |                       |
| Cafeteria Fund (13.0)  | 1,412,979             |                       |
| Capital Facilities Fund (25.0)   | 10,828,884            |                       |
| State School Building Fund (35.0)  | 6,329                 |                       |
| Bond Interest and Redemption Fund (51.0)   | 19,474,320            |                       |
| Debt Service Fund (56.0)*  | <u>87,327,434</u>     |                       |
| Summary - Ending Fund Balance  | <u>\$ 303,617,198</u> |                       |
| <b>Ending Fund Balance per Audit</b>   |                       |                       |
| General Fund   | \$ 68,374,752         |                       |
| Building Fund (21.1)   | 91,808,331            |                       |
| Clean Renewable Energy Bond Fund (21.2)  | 74,413                |                       |
| Debt Service Fund (56.0)*  | 87,327,434            |                       |
| Other Governmental Fund  | <u>56,032,268</u>     |                       |
| Summary - Ending Fund Balance  | <u>\$ 303,617,198</u> |                       |
| <p>*Note: Included in the Debt Service Fund (56.0) is \$84,872,269 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$2,455,165 are funds earmarked for future year textbook adoptions.</p> |                       |                       |

General Fund - the general operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund. Due to the reporting requirements of GASB 54, the Deferred Maintenance Fund no longer meets the definition of a special revenue fund, as it is no longer primarily composed of restricted or committed revenue sources. Therefore, all activities of this fund are reported in the General Fund in the amount of \$68,374,752.

Debt Service Fund (56.0) – used for large expenditures that are “one-time” in nature. Included in this fund is \$84,872,269 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$2,455,165 are funds earmarked for future year textbook adoptions.

Building Fund (21.1) – used to account for Measure S Bond projects. The ending balance is \$91,808,331. This balance includes \$37,790,000 proceeds for the sale and refunding of bonds in 2020-21.

Clean Renewable Energy Bonds (CREBs) Fund (21.2) – used to account for solar projects. The ending balance is \$74,413.

Non-Major Governmental Funds Includes:

- Special Reserve Fund for Capital Outlay Projects (40.1) and (40.2) – used to account for funds designated by the Board and/or restricted for capital outlay, major deferred maintenance, major equipment replacement needs and the modernization of cafeteria facilities.
- Special Revenue Funds – used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Included are the Student Activity Special Revenue Fund (8.0), the Child Development Fund (12.0) and the Nutritional Services Fund (13.0).
- Capital Projects Funds – used to account for the financial resources that are restricted, committed or assigned for the acquisition and/or construction of major governmental general fixed assets. Included are the Capital Facilities Fund (25.0), State School Building Fund (35.0), and the Bond Interest and Redemption Fund (51.0).

The combined ending balance is \$56,032,268.

2020-21 Ending Fund Balance

The Unrestricted General Fund Balance at the end of 2020-21 was \$47.3 million. It is comprised of various Reserves and Assignments. When the year-end closing process takes place, a number of items are reviewed to determine if there are obligations that need to carry forward into the next fiscal year. If the items have not been received but there is an obligation/commitment that is still outstanding, then that commitment is listed in the section titled “Assigned Funds” as one of the components of the Ending Fund Balance.

The State requires that the District maintain a minimum of 3% of the total expenditures in the Unrestricted and Restricted General Fund in a designated reserve titled Economic Uncertainties for the current year and two subsequent years. At the close of 2020-21, that 3% requirement totaled \$10.5 million and the District had sufficient reserves.

The District has had a structural deficit spending pattern since 2008. This will continue into 2021-22, 2022-23, and 2023-24. Structural deficits occur when current year expenditures exceed current year revenues after short term strategies are removed.

The 2020-21 Unrestricted General Fund Ending Balance was comprised of the following reserves and designations:

| 2020-21 Unrestricted General Fund Balance  |                            |                      |
|--|----------------------------|----------------------|
| Unrestricted General Fund  | Projected<br>June 15, 2021 | Final                |
| Designated for Economic Uncertainty  | \$ 10,216,699              | \$ 10,533,577        |
| Revolving Cash, Warehouse, Prepaid Expenditures  | 210,012                    | 253,810              |
| Reserve for School Site & Program Carryovers,<br>Supplemental Program, MAA, LACOE System Charges | 13,136,090                 | 15,595,799           |
| Reserve for One-Time 2017-18 Discretionary Funding   | 300,000                    | 771,978              |
| Unassigned Reserve   | 9,780,485                  | 20,182,887           |
| <b>Total Unrestricted General Fund Balance</b>   | <b>\$ 33,643,286</b>       | <b>\$ 47,338,051</b> |

It is important to note that the change in the “Unassigned Reserve” was approximately \$10.4 million. This is the only change that will affect the multi-year projection. The balance of the other designations is assigned to specific purposes and is budgeted to 2021-22.

Interest

The current projection for General Fund interest income is \$969,300. In 2020-21 the General Fund received \$219,892 in interest income.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2022-23 and 2023-24 projections also reflect an annual increase in health and welfare costs of \$2.5 million each. Both CalSTRS and CalPERS reflect multi-year rate increases as recommended by the State.

## BUDGET ADJUSTMENTS

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve “Attachment B” budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

### Fiscal Stabilization Plan

A Board Resolution was presented with the 2020-21 Second Interim Report for the 2021-22 Fiscal Stabilization Plan of \$4.47 million. Due to a higher than projected ending balance in 2020-21, revised LCFF funding variables, and STRS and PERS adjustments, there will be future budget adjustments in 2021-22 to the multiyear projected budget. A Board approved resolution will be presented to LACOE with the 2021-22 First Interim Report for the 2022-23 Fiscal Stabilization Plan of \$6.0 million. See Attachment E.

A continuous analysis of the Fiscal Stabilization Plan will be done to monitor the actual savings and to modify, change or increase savings as needed.

### Historical Budget Reductions

The following is a listing through 2013-14 of programs and other reductions the District previously implemented as a result of the State fiscal crisis.



### HISTORICAL BUDGET REDUCTIONS

|  | <b>Total</b>        |
|--|---------------------|
| <b>2007-08 Reductions</b>  |                     |
| Freeze Vacancies (one-time)  | 2,200,000           |
| Freeze Supplies & Services (one-time)  | 500,000             |
| Reallocate 20 positions to Categorical   | 763,000             |
| Sub-total  | 3,463,000           |
| <b>2008-09 Reductions</b>  |                     |
| Savings from 5 FTE   | 358,282             |
| Savings from Special Education   | 800,000             |
| Workers Compensation Savings   | 2,891,400           |
| Maintenance Workers 2 FTE  | 91,000              |
| End-Of-Year Tier III Sweeps (one-time)   | 5,423,553           |
| CPI Adjustment On Supplies and Services  | 383,000             |
| Sub-total  | 9,947,235           |
| <b>2009-10 Reductions</b>  |                     |
| Admin. & Cont. HS Restructure (9.2 FTE)  | 670,000             |
| Teacher Staffing Ratio Changes (one-time)  | 2,000,000           |
| On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.   | 4,922,478           |
| Sub-total  | 7,592,478           |
| <b>2010-11 Reductions</b>  |                     |
| Administration Reorganization 10 FTE   | 1,100,000           |
| FASO Staff 7 FTE   | 450,000             |
| Special Education 7.4 FTE  | 500,000             |
| School Safety Grants Sweep (one-time)  | 1,200,000           |
| Restricted Lottery Utilization   | 500,000             |
| Charge Food Service Indirect Cost  | 350,000             |
| MS reduce 1 FTE per 1,000 students (3 FTE)   | 300,000             |
| HS reduce 1 FTE per 1,000 students (9 FTE)   | 900,000             |
| Clark MHS adjust to 6 periods (4 FTE)  | 400,000             |
| Daily HS reduce counseling 1 FTE   | 100,000             |
| Summer School Cost Reduction   | 700,000             |
| Class Size K-3 to 24.9:1 Ratio   | 3,400,000           |
| Sub-total  | 9,900,000           |
| <b>2011-12 Reductions/Savings</b>  |                     |
| Measure S Savings  | 517,000             |
| ReConnectEd Savings  | 80,000              |
| Consolidated EEELP/Categoricals  | 150,000             |
| Sub-total  | 747,000             |
| <b>2012-13 Reductions/Savings</b>  |                     |
| PIO Position (1 FTE)   | 112,000             |
| Energy Manager Position (1 FTE)  | 120,000             |
| ES and MS Assistant Principals (2 FTE)   | 255,000             |
| Shift Dental to ASCIG / Blue Shield Plan Changes   | 240,000             |
| Sub-total  | 727,000             |
| <b>2013-14 Reductions/Savings</b>  |                     |
| Elementary School Reduction of 1 FTE Assistant Principal   | 120,000             |
| PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE FASO Assistant Director, 1 FTE Duplicating Center, and 16 FTE Classified Staff. | 3,506,561           |
| Sub-total  | 3,626,561           |
| <b>Grand Total</b>   | <b>\$36,003,274</b> |

Note: PARS early retirement offered in 2009-10 and 2012-13.  
 Ret. Plans effective 7/1/10 & 7/1/13 respectively

There are ongoing Budget challenges, enrollment and ADA decline, as well as, the ending of “hold harmless” provision and decrease of unduplicated percentage that have a direct impact in the District Funding. Even with the revenues, the 2023-24 Fiscal Stabilization Plan will likely include the need for ongoing budget reduction of at least \$23.5 million. Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules, districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

#### Local Control and Accountability Plan (LCAP)

The LCAP Plan for 2021-24 and the 2021-22 LCFF Budget Overview for Parents have been Board approved and posted on our website. New LCAP requirements came into effect in 2021-22, including: 1) The requirement for a mid-year, one-time supplement to the annual update, 2) carryover requirements for actions, expenditures and qualitative improvements contribution to increased and improved services for targeted pupils, and 3) demonstration of how the additional concentration grant add-on funding is being used to increase the number of staff providing direct services in high-need schools.

### OTHER FUNDS NARRATIVE

#### Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of October 31, 2021, the cash balance in Fund (10.0) was \$0.

#### Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year with a balance of \$614,611.

#### Nutrition Service Fund (13.0)

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2019-20 and decreased in 2020-21 and 2021-22. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. In 2020-21 and 2021-22, due to COVID-19, the District has been providing free meals to all students. As of October 31, 2021, the fund had a cash balance of negative \$133,802.

### Student Activity Special Revenue Fund (8.0)

The California Department of Education (CDE) has required a special revenue fund to use to account for all the revenue and expenses for all the Associate Student Body (ASB) funds. The Governmental Accounting Standard Board Statement No. 84 (GASB84) was established to improve identification of fiduciary activity reporting by state and local governments. CDE has concluded that ASB activities are not fiduciary and, therefore, need to be included in the District's financials. As of 2020-21, the District has 16 elementary, 4 middle and 5 high school ASBs. The Student Activity Special Revenue Fund began the fiscal year with a balance of \$2,090,646.

### Deferred Maintenance Fund (14.0)

All projects previously listed as Deferred Maintenance have been charged to the Capital Projects Fund (40.1), and the Measure S Bond Fund (21.1). The fund balance has been earmarked for future year textbook purchases. As of October 31, 2021, the fund has a cash balance of \$5,430,013.

### Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014, \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund (25.0), Capital Projects Fund (40.1), and the State Building Fund (35.0). Another series of GO Bonds, 2011 Election Series C, for \$70 million, was issued in August 2016. In 2015-16, \$35.6 million was transferred to this fund from State Building Fund (35.0), \$7.7 million for Fremont, \$6.8 million for Jefferson, \$4.7 million for La Crescenta, \$2.2 million for Lincoln, \$3.7 million for Muir, \$5.9 million for Glendale, and \$4.6 million for Hoover ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore ORG Project. In 2019-20, \$2.3 million was transferred to this fund from the Capital Projects Fund (40.1) for the GHS Pool Project. In 2020-21, \$735 thousand was transferred to this fund from the Capital Projects Fund (40.1) for the GHS Chiller Replacement Project. A \$38 million GO Bonds Series D was issued in September 2018. The final Series E of GO Bonds of \$38 million was issued in October 2020. As of October 31, 2021, the cash balance in Fund (21.1) is \$89,039,144.

### Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the "Custodian" and the funds are disbursed to the "District" upon a reimbursement request. Deutsche Bank National Trust Company serves as the "Custodian" for Glendale Unified School District.

These bonds will mature in 11 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs. In October 2016 we received \$10.7 million for Clean Renewable Energy Bonds. These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$872,703 with a Net Effective Rate of 3.43%. This payment will be made from the Capital Project Fund (40.1). Cerritos Elementary, Toll Middle School, Mann Elementary, Muir Elementary, R.D. White Elementary, Jefferson Elementary, Wilson Middle School, Glendale High School, and Hoover High School solar projects were financed with this series of CREBs. As of October 31, 2021, the cash balance in Fund (21.2) is \$74,325.

#### Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2016-17, \$1.25 million was transferred to the Measure S Project Fund (21.1) for R.D. White, \$1.0 million for Glendale, and \$0.7 million for Dunsmore ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore ORG Project. In 2018-19, \$850,000 was transferred to the Capital Projects Fund (40.1) for the Cloud Preschool Portables Project. In 2019-20, an additional \$500 thousand was transferred to Fund (40.1) for the Cloud Preschool Portables Project. The fund began the current year with a balance of \$10,828,884 and has received income of \$200,539 through October 31, 2021. It is projected that income for the fiscal year will be approximately \$1 million.

#### State Building Fund (35.0)

This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. In 2016-17, \$145,179 from this fund was transferred to Fund (21.1). In 2018-19, \$2.5 million was transferred from this fund to Fund (40.1) as a refund from state ORG funds for the Roosevelt ORG Project. In 2020-21, \$3.0 million was transferred from this fund to Fund (21.1) for State Career Technical Education Grant funding for Clark Magnet STEM building. As of October 31, 2021, this fund had a cash balance of \$6,323.

#### Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund (35.0) and then transferred to Fund (40.1). In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2016-17 Proposition 39 funds were spent on energy efficiency projects in the District. In 2018-19, \$850,000 was transferred from the Developer Fee Fund (25.0) to Fund (40.1) for the Cloud Preschool Portables Project, and

\$2.5 million was transferred from the State Building Fund (35.0) to Fund (40.1) as a refund of ORG funds for Roosevelt ORG Project. In 2019-20, \$2.3 million was transferred to the Measure S Projects Fund (21.1) for the GHS Pool Project. In 2019-20, \$500 thousand was transferred to this fund from the Developer Fee Fund (25.0) for the Cloud Preschool Portables Project. In 2020-21, \$735 thousand was transferred to the Measure S Projects Fund (21.1) for the GHS Chiller Replacement Project. As of October 31, 2021, the fund's cash balance is \$20,073,046.

#### Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of October 31, 2021, the fund's cash balance is \$1,004,943.

#### Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs). The annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major "one-time" expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 a solvency transfer of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. In 2017-18, a transfer of \$1.2 million to the General Fund was made to support textbook adoption purchases. In 2018-19, a transfer of \$600,000 to the General Fund was made to support textbook adoption purchases. In 2019-20, a solvency transfer of \$4.5 million was utilized for textbook adoption. In 2020-21, a solvency transfer of \$4.5 million was utilized for textbook adoption. As of October 31, 2021, this fund has a current cash balance of \$2,447,875.

#### Self-Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third-party administrator are the only expenses in this fund. Additionally, for the 2017-18 school year, the District "carved-out" the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District's Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans. As of October 31, 2021, this fund had a cash balance of \$6,545,733.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2020-21 is 1.693% of salaries.

The expenditures will include the payment to ASCIP for 2020-21 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of October 31, 2021, the fund had a cash balance of \$4,306,926.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15 the calculated rate was 1.684%. However, to effectively transfer reserves from Fund (67.2) to the Unrestricted General Fund, the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2016-17, the rate is 1.298% with no decrease. In 2017-18 and 2018-19, the rate remained the same at 1.298%. In 2019-20 and 2020-21, the rate of 1.357% was applied to payroll, and funds were used to pay premium costs. As of October 31, 2021, this fund had a cash balance of \$832,067.

McLennan Trust and Other Scholarships (73.0)

This fund’s primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of October 31, 2021, this fund had a cash balance of \$336,298.

***TO SUPPORT 2021-22 BOARD PRIORITY NO 4: Maintain District Financial Responsibility  
– Ensure the fiscal health of the District; implement a fiscal plan to preserve the District  
resources; plan for the District’s future educational and facility needs.***

**2021-22 First Interim  
Multi-Year Budget Assumptions**

ATTACHMENT A

| Category  | 2020-21       | 2021-22      | 2022-23       | 2023-24     | 2024-25     |
|---|---------------|--------------|---------------|-------------|-------------|
| <u>Local Control Funding Formula</u>                  |               |              |               |             |             |
| - Projected Net District LCFF Revenue Increase        | (\$2,180,253) |              |               |             |             |
| Adopted Budget 2021-22 (June 2021)                    |               | \$11,775,769 | (\$3,582,648) | \$7,521,478 | \$8,927,287 |
| State Budget Adoption                                 |               | \$11,780,024 | (\$3,582,648) | \$7,521,478 | \$8,927,287 |
| First Interim   |               | \$11,519,466 | (\$6,983,730) | \$1,067,937 | \$8,726,471 |
| - Revenue Net Percentage Increase                     | -0.15%        | 4.80%        | 2.32%         | 3.01%       | 3.59%       |
| - Projected Increase In Funding Per ADA               | -\$14         | \$461        | \$234         | \$310       | \$381       |
| - Total LCFF Funding Per ADA                          | \$9,608       | \$10,069     | \$10,303      | \$10,613    | \$10,994    |
| - Factors Utilized In Revenue Calculations            |               |              |               |             |             |
| Unduplicated Percentage                               | 53.44%        |              |               |             |             |
| Adopted Budget 2021-22 (June 2021)                    |               | 53.08%       | 52.59%        | 52.85%      | 52.86%      |
| State Budget Adoption                                 |               | 53.08%       | 52.59%        | 52.85%      | 52.86%      |
| First Interim   |               | 52.19%       | 51.18%        | 50.93%      | 51.30%      |
| Cost of Living Adjustment (COLA)                      | 0.00%         |              |               |             |             |
| Adopted Budget 2021-22 (June 2021)                    |               | 5.07%        | 2.48%         | 3.11%       | 3.54%       |
| State Budget Adoption                                 |               | 5.07%        | 2.48%         | 3.11%       | 3.54%       |
| First Interim   |               | 5.07%        | 2.48%         | 3.11%       | 3.54%       |
| Revenue ADA (Funded, includes cnty ada)               | 24,710        |              |               |             |             |
| Adopted Budget 2021-22 (June 2021)                    |               | 24,710       | 23,794        | 23,788      | 23,784      |
| State Budget Adoption                                 |               | 24,710       | 23,794        | 23,788      | 23,784      |
| First Interim   |               | 24,723       | 23,483        | 22,897      | 22,897      |
| Enrollment  | 24,924        |              |               |             |             |
| Adopted Budget 2021-22 (June 2021)                    |               | 24,563       | 24,557        | 24,553      | 24,551      |
| State Budget Adoption                                 |               | 24,563       | 24,557        | 24,553      | 24,551      |
| First Interim   |               | 24,233       | 23,628        | 23,628      | 23,625      |
| Unduplicated Count - Enrollment                       | 12,979        |              |               |             |             |
| Adopted Budget 2021-22 (June 2021)                    |               | 12,979       | 12,979        | 12,979      | 12,979      |
| State Budget Adoption                                 |               | 12,979       | 12,979        | 12,979      | 12,979      |
| First Interim   |               | 12,136       | 12,136        | 12,136      | 12,136      |
| <u>EMPLOYEE BENEFITS</u>                              |               |              |               |             |             |
| - STRS Rates  | 16.150%       | 16.920%      | 19.100%       | 19.100%     | 19.100%     |
| - PERS Rates  | 20.700%       | 22.910%      | 26.100%       | 27.100%     | 27.700%     |
| - State Unemployment Insurance                        | 0.050%        | 0.500%       | 0.500%        | 0.200%      | 0.200%      |
| - Workers Compensation                                | 1.693%        | 1.675%       | 1.675%        | 1.675%      | 1.675%      |
| - Retiree Benefits                                    | 1.357%        | 1.357%       | 1.357%        | 1.357%      | 1.357%      |
| Utilizing Fund #67.1 Balance                          | ---           | ---          | ---           | ---         | ---         |
| - Health & Welfare Insurance Increase (District-wide) | \$2,482,948   | \$400,000    | \$2,482,948   | \$2,482,948 | \$2,482,948 |

## Budget Adjustment Impact on Unrestricted General Fund Ending Balance

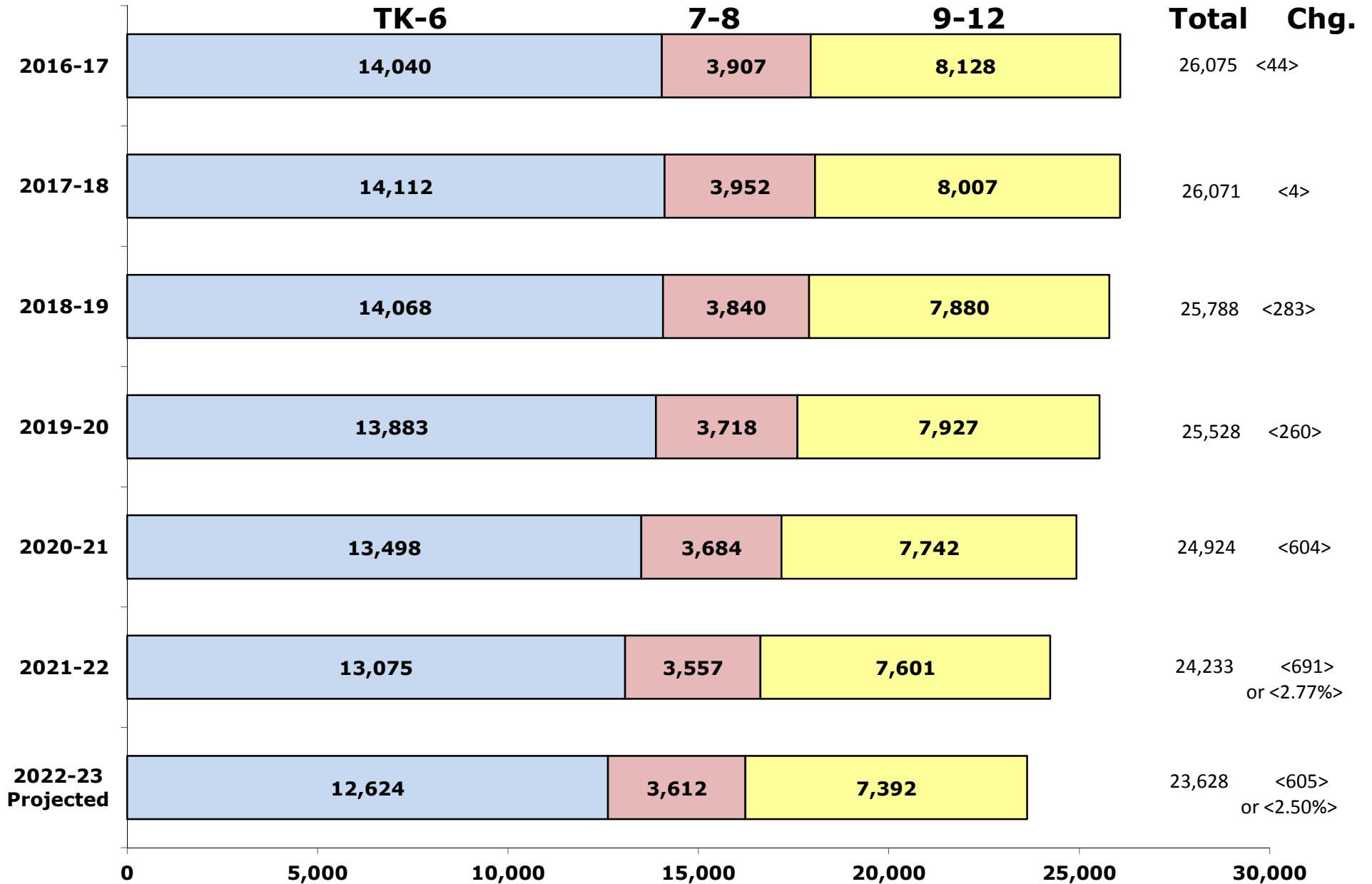
## 2021-22 First Interim Adjustments

## 12/14/2021 Board Agenda

| Major Changes  | 2020-21              | 2021-22              | 2022-23              | 2023-24              | 2024-25              |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Adopted Budget 2021-22 Ending Balance</b>   | \$ 33,643,286        | \$ 27,421,058        | \$ 23,099,334        | \$ 23,249,814        | \$ 29,217,679        |
| <b>Adjustment For Unaudited Actual 2020-21 Ending Balance</b>  | \$ 13,694,765        | \$ 13,694,765        | \$ 13,694,765        | \$ 13,694,765        | \$ 13,694,765        |
| <b>Revised 2021-22 Ending Balance Reflecting Above Adjustment</b>  | \$ 47,338,051        | \$ 41,115,823        | \$ 36,794,099        | \$ 36,944,579        | \$ 42,912,444        |
| <b>Initial Adjustments (After Governor Signed State Budget) --- (Part Of First Interim Adjustments)</b>          |                      |                      |                      |                      |                      |
| 2021-22 Increase in Special Education State Funding (reduced encroachment)                                       |                      | \$ 2,174,443         | \$ 2,174,443         | \$ 2,174,443         | \$ 2,174,443         |
| Reduced Lottery Funding  |                      | \$ (71,000)          | \$ (71,000)          | \$ (71,000)          | \$ (71,000)          |
| <b>First Interim Adjustments (continued)</b>   |                      |                      |                      |                      |                      |
| Revised LCFF Funding Variables   |                      | \$ (260,558)         | \$ (3,661,640)       | \$ (10,115,181)      | \$ (10,315,997)      |
| Carry-Over From Prior Year   |                      | \$ (9,363,250)       | \$ -                 | \$ -                 | \$ -                 |
| Projected Trash Disposal Cost Increase   |                      | \$ (670,062)         | \$ (670,062)         | \$ (670,062)         | \$ (670,062)         |
| Projected New Coordinator - Educational Services   |                      | \$ (189,339)         | \$ (189,339)         | \$ (189,339)         | \$ (189,339)         |
| Projected Revised Unrestricted Lottery Income  |                      | \$ 384,755           | \$ 384,755           | \$ 384,755           | \$ 384,755           |
| Projected Interfund Transfer of GHS Chiller Project Rebate to Fund 21.1  |                      | \$ (7,877)           | \$ -                 | \$ -                 | \$ -                 |
| Projected 2021-22 RRM Contribution Increase (primarily due to covid expenditures)                                |                      | TBD                  | \$ -                 | \$ -                 | \$ -                 |
| Additional Special Education Disproportionality Program Costs  |                      | TBD                  | TBD                  | TBD                  | TBD                  |
| Misc. Adjustments  | \$ 47,352            | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 2023-24 Classified Staffing Cost Increase --- Covid Funding Ends   | \$ -                 | \$ -                 | \$ -                 | \$ (1,650,000)       | \$ (1,650,000)       |
| 2023-24 Management Staffing Cost Increase --- Covid Funding Ends   | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Covid Funds End - 23/24 Teacher Staff Cost Increase (40 FTE block sched. & 30 FTE no splits)                     | \$ -                 | \$ -                 | \$ -                 | \$ (7,050,000)       | \$ (7,050,000)       |
| <b>2022-23 PROJECTED FISCAL STABILIZATION PLAN</b>   |                      |                      |                      |                      |                      |
| Reversal Of 2022-23 Fiscal Stabilization Plan "Placeholder" (budget adoption)                                    |                      |                      | \$ (14,000,000)      | \$ (14,000,000)      | \$ (14,000,000)      |
| ?.??% reduction in non-site department budgets (supply, services, conferences, etc.)                             |                      |                      | \$ -                 | \$ -                 | \$ -                 |
| Reduce annual increase in projected H&W rates from +8% (May 2022); 1%=\$300,000                                  |                      |                      | \$ -                 | \$ -                 | \$ -                 |
| Elementary Teacher FTE reduction due to declining enrollment (22/23 -2.50%)                                      |                      |                      | \$ 4,000,000         | \$ 4,000,000         | \$ 4,000,000         |
| Middle School Teacher FTE reduced due to declining enroll. (22/23 -2.50%, block sched impact covered separately) |                      |                      | \$ 1,200,000         | \$ 1,200,000         | \$ 1,200,000         |
| High School Teacher FTE reduced due to declining enroll. (22/23 -2.50%, block sched impact covered separately)   |                      |                      | \$ 800,000           | \$ 800,000           | \$ 800,000           |
| 2022-23 Adjust Classified Staffing due to delining enrollment  |                      |                      | \$ -                 | \$ -                 | \$ -                 |
| 2022-23 Adjust Management Staffing due to delining enrollment  |                      |                      | \$ -                 | \$ -                 | \$ -                 |
| 2022-23 TBD - Additional budget reductions as needed   |                      |                      | \$ -                 | \$ -                 | \$ -                 |
| <b>2023-24 PROJECTED FISCAL STABILIZATION PLAN "PLACE HOLDER"</b>  |                      |                      |                      | \$ 23,500,000        | \$ 23,500,000        |
| Current Year Impact  | \$ -                 | \$ (7,955,536)       | \$ (10,032,843)      | \$ (1,686,384)       | \$ (1,887,200)       |
| Cumulative Impact to Ending Balance  | \$ -                 | \$ (7,955,536)       | \$ (17,988,379)      | \$ (19,674,763)      | \$ (21,561,963)      |
| <b>Adjusted Ending Balance Projection</b>  | <b>\$ 47,338,051</b> | <b>\$ 33,160,287</b> | <b>\$ 18,805,720</b> | <b>\$ 17,269,816</b> | <b>\$ 21,350,481</b> |
| <b>Assigned and Restricted Balances:</b>   |                      |                      |                      |                      |                      |
| Revolving Cash   | \$ 70,000            | \$ 70,000            | \$ 70,000            | \$ 70,000            | \$ 70,000            |
| Stores   | \$ 183,810           | \$ 183,810           | \$ 183,810           | \$ 183,810           | \$ 183,810           |
| Prepaid Expenditures   | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 3% Mandated Reserve for Economic Uncertainties   | \$ 10,533,577        | \$ 11,163,597        | \$ 10,553,529        | \$ 9,147,970         | \$ 9,217,712         |
| Reserve For Future LACOE System Charges  | \$ 280,000           | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Reserve for 2020-21 Carry-Overs & MAA  | \$ 15,315,799        | \$ 6,724,527         | \$ 6,724,527         | \$ 6,724,527         | \$ 6,724,527         |
| Reserve For Projected Future Year 2022-23 Carry-over   | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Reserve for One-Time 2017-18 Discretionary Funding Carry-Over  | \$ 771,978           | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Other  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| <b>Unassigned Balance</b>  | <b>\$ 20,182,887</b> | <b>\$ 15,018,353</b> | <b>\$ 1,273,854</b>  | <b>\$ 1,143,509</b>  | <b>\$ 5,154,432</b>  |



# Historical Enrollment (CALPADS Data)



**GLENDALE UNIFIED SCHOOL DISTRICT  
CALPADS BASED ENROLLMENT HISTORY**

ATTACHMENT D

**TOTAL ENROLLMENT BY GRADE LEVEL**

| GRADE                                | 2009-10<br>Actual<br>Enrollment | 2010-11<br>Actual<br>Enrollment | 2011-12<br>Actual<br>Enrollment | 2012-13<br>Actual<br>Enrollment | 2015-16<br>Actual<br>Enrollment | 2016-17<br>Actual<br>Enrollment | 2017-18<br>Actual<br>Enrollment | 2018-19<br>Actual<br>Enrollment | 2019-20<br>Actual<br>Enrollment | 2020-21<br>Actual<br>Enrollment | 2021-22<br>Actual<br>Enrollment | 2022-23<br>Standard<br>Progression | 2022-23<br>Hist. Trend<br>Projections | 2023-24<br>Hist. Trend<br>Projections | 2024-25<br>Hist. Trend<br>Projections | 2025-26<br>Hist. Trend<br>Projections |
|--------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| TK                                   | ---                             | ---                             | ---                             | 90                              | 317                             | 305                             | 330                             | 307                             | 300                             | 246                             | 220                             | 220                                | 219                                   | 219                                   | 219                                   | 219                                   |
| K                                    | 1,631                           | 1,749                           | 1,764                           | 1,798                           | 1,916                           | 1,922                           | 1,882                           | 1,866                           | 1,815                           | 1,629                           | 1,597                           | 1,597                              | 1,561                                 | 1,576                                 | 1,581                                 | 1,590                                 |
| 1                                    | 1,648                           | 1,774                           | 1,869                           | 1,837                           | 1,874                           | 1,944                           | 1,980                           | 1,970                           | 1,922                           | 1,832                           | 1,669                           | 1,597                              | 1,561                                 | 1,576                                 | 1,581                                 | 1,590                                 |
| 2                                    | 1,735                           | 1,671                           | 1,811                           | 1,899                           | 1,891                           | 1,884                           | 1,975                           | 1,962                           | 1,961                           | 1,871                           | 1,679                           | 1,669                              | 1,631                                 | 1,576                                 | 1,581                                 | 1,590                                 |
| 3                                    | 1,658                           | 1,754                           | 1,723                           | 1,830                           | 1,937                           | 1,898                           | 1,917                           | 1,970                           | 1,934                           | 1,933                           | 1,765                           | 1,679                              | 1,643                                 | 1,647                                 | 1,581                                 | 1,590                                 |
| <i>Gr TK-3 Total</i>                 | <i>6,672</i>                    | <i>6,948</i>                    | <i>7,167</i>                    | <i>7,454</i>                    | <i>7,935</i>                    | <i>7,953</i>                    | <i>8,084</i>                    | <i>8,075</i>                    | <i>7,932</i>                    | <i>7,511</i>                    | <i>6,930</i>                    | <i>6,762</i>                       | <i>6,615</i>                          | <i>6,594</i>                          | <i>6,543</i>                          | <i>6,579</i>                          |
| 4                                    | 1,791                           | 1,682                           | 1,782                           | 1,752                           | 1,870                           | 1,977                           | 1,910                           | 1,906                           | 1,955                           | 1,901                           | 1,795                           | 1,765                              | 1,727                                 | 1,656                                 | 1,654                                 | 1,590                                 |
| 5                                    | 1,795                           | 1,850                           | 1,720                           | 1,813                           | 1,969                           | 1,877                           | 1,988                           | 1,891                           | 1,901                           | 1,916                           | 1,780                           | 1,795                              | 1,756                                 | 1,744                                 | 1,664                                 | 1,663                                 |
| 6                                    | 1,958                           | 1,877                           | 1,943                           | 1,762                           | 1,941                           | 1,976                           | 1,876                           | 1,944                           | 1,849                           | 1,876                           | 1,790                           | 1,780                              | 1,752                                 | 1,768                                 | 1,750                                 | 1,671                                 |
| <i>Gr 4-6 Total</i>                  | <i>5,544</i>                    | <i>5,409</i>                    | <i>5,445</i>                    | <i>5,327</i>                    | <i>5,780</i>                    | <i>5,830</i>                    | <i>5,774</i>                    | <i>5,741</i>                    | <i>5,705</i>                    | <i>5,693</i>                    | <i>5,365</i>                    | <i>5,340</i>                       | <i>5,235</i>                          | <i>5,168</i>                          | <i>5,068</i>                          | <i>4,924</i>                          |
| <b>TOTAL ELEMENTARY</b>              | <b>12,216</b>                   | <b>12,357</b>                   | <b>12,612</b>                   | <b>12,781</b>                   | <b>13,715</b>                   | <b>13,783</b>                   | <b>13,858</b>                   | <b>13,816</b>                   | <b>13,637</b>                   | <b>13,204</b>                   | <b>12,295</b>                   | <b>12,102</b>                      | <b>11,850</b>                         | <b>11,762</b>                         | <b>11,611</b>                         | <b>11,503</b>                         |
| 7                                    | 2,123                           | 2,022                           | 1,896                           | 1,920                           | 1,820                           | 1,921                           | 1,929                           | 1,820                           | 1,827                           | 1,751                           | 1,717                           | 1,790                              | 1,750                                 | 1,766                                 | 1,778                                 | 1,761                                 |
| 8                                    | 2,085                           | 2,136                           | 2,063                           | 1,922                           | 1,869                           | 1,855                           | 1,929                           | 1,928                           | 1,799                           | 1,825                           | 1,655                           | 1,717                              | 1,679                                 | 1,764                                 | 1,777                                 | 1,788                                 |
| <i>Gr 7-8 Total</i>                  | <i>4,208</i>                    | <i>4,158</i>                    | <i>3,959</i>                    | <i>3,842</i>                    | <i>3,689</i>                    | <i>3,776</i>                    | <i>3,858</i>                    | <i>3,748</i>                    | <i>3,626</i>                    | <i>3,576</i>                    | <i>3,372</i>                    | <i>3,507</i>                       | <i>3,429</i>                          | <i>3,530</i>                          | <i>3,555</i>                          | <i>3,549</i>                          |
| <i>TOTAL K-8</i>                     | <i>16,424</i>                   | <i>16,515</i>                   | <i>16,571</i>                   | <i>16,623</i>                   | <i>17,404</i>                   | <i>17,559</i>                   | <i>17,716</i>                   | <i>17,564</i>                   | <i>17,263</i>                   | <i>16,780</i>                   | <i>15,667</i>                   | <i>15,609</i>                      | <i>15,279</i>                         | <i>15,292</i>                         | <i>15,166</i>                         | <i>15,052</i>                         |
| 9                                    | 2,282                           | 2,167                           | 2,168                           | 2,090                           | 1,886                           | 1,933                           | 1,878                           | 1,894                           | 1,898                           | 1,772                           | 1,717                           | 1,655                              | 1,618                                 | 1,693                                 | 1,773                                 | 1,788                                 |
| 10                                   | 2,246                           | 2,317                           | 2,180                           | 2,187                           | 1,984                           | 1,876                           | 1,930                           | 1,879                           | 1,865                           | 1,855                           | 1,704                           | 1,717                              | 1,679                                 | 1,631                                 | 1,703                                 | 1,784                                 |
| 11                                   | 2,218                           | 2,168                           | 2,202                           | 2,096                           | 1,883                           | 1,892                           | 1,822                           | 1,843                           | 1,820                           | 1,796                           | 1,765                           | 1,704                              | 1,666                                 | 1,694                                 | 1,640                                 | 1,713                                 |
| 12                                   | 2,269                           | 2,123                           | 2,082                           | 2,117                           | 1,897                           | 1,842                           | 1,830                           | 1,715                           | 1,746                           | 1,759                           | 1,704                           | 1,765                              | 1,725                                 | 1,680                                 | 1,705                                 | 1,649                                 |
| <i>Gr 9-12 Total</i>                 | <i>9,015</i>                    | <i>8,775</i>                    | <i>8,632</i>                    | <i>8,490</i>                    | <i>7,650</i>                    | <i>7,543</i>                    | <i>7,460</i>                    | <i>7,331</i>                    | <i>7,329</i>                    | <i>7,182</i>                    | <i>6,890</i>                    | <i>6,841</i>                       | <i>6,688</i>                          | <i>6,698</i>                          | <i>6,821</i>                          | <i>6,934</i>                          |
| <i>DHS/VA/G.IS/JwI/OnlineC&amp;C</i> | <i>426</i>                      | <i>401</i>                      | <i>358</i>                      | <i>355</i>                      | <i>305</i>                      | <i>301</i>                      | <i>273</i>                      | <i>273</i>                      | <i>296</i>                      | <i>286</i>                      | <i>1,003</i>                    | <i>1,003</i>                       | <i>1,003</i>                          | <i>980</i>                            | <i>980</i>                            | <i>980</i>                            |
| <b>TOTAL SECONDARY</b>               | <b>13,649</b>                   | <b>13,334</b>                   | <b>12,949</b>                   | <b>12,687</b>                   | <b>11,644</b>                   | <b>11,620</b>                   | <b>11,591</b>                   | <b>11,352</b>                   | <b>11,251</b>                   | <b>11,044</b>                   | <b>11,265</b>                   | <b>11,351</b>                      | <b>11,120</b>                         | <b>11,208</b>                         | <b>11,356</b>                         | <b>11,463</b>                         |
| <b>Elem and Sec. Subtotal</b>        | <b>25,865</b>                   | <b>25,691</b>                   | <b>25,561</b>                   | <b>25,468</b>                   | <b>25,359</b>                   | <b>25,403</b>                   | <b>25,449</b>                   | <b>25,168</b>                   | <b>24,888</b>                   | <b>24,248</b>                   | <b>23,560</b>                   | <b>23,453</b>                      | <b>22,970</b>                         | <b>22,970</b>                         | <b>22,967</b>                         | <b>22,966</b>                         |
| <i>Special Education</i>             | <i>794</i>                      | <i>702</i>                      | <i>689</i>                      | <i>726</i>                      | <i>760</i>                      | <i>672</i>                      | <i>622</i>                      | <i>620</i>                      | <i>640</i>                      | <i>676</i>                      | <i>673</i>                      | <i>673</i>                         | <i>658</i>                            | <i>658</i>                            | <i>658</i>                            | <i>658</i>                            |
| <b>DISTRICT TOTAL</b>                | <b>26,659</b>                   | <b>26,393</b>                   | <b>26,250</b>                   | <b>26,194</b>                   | <b>26,119</b>                   | <b>26,075</b>                   | <b>26,071</b>                   | <b>25,788</b>                   | <b>25,528</b>                   | <b>24,924</b>                   | <b>24,233</b>                   | <b>24,126</b>                      | <b>23,628</b>                         | <b>23,628</b>                         | <b>23,625</b>                         | <b>23,624</b>                         |
| <b>Increase/Decrease</b>             | <b>-85</b>                      | <b>-266</b>                     | <b>-143</b>                     | <b>-56</b>                      | <b>-63</b>                      | <b>-44</b>                      | <b>-4</b>                       | <b>-283</b>                     | <b>-260</b>                     | <b>-604</b>                     | <b>-691</b>                     | <b>-107</b>                        | <b>-605</b>                           | <b>0</b>                              | <b>-3</b>                             | <b>-1</b>                             |
| <b>Percent</b>                       | <b>-0.32%</b>                   | <b>-1.00%</b>                   | <b>-0.54%</b>                   | <b>-0.21%</b>                   | <b>-0.24%</b>                   | <b>-0.17%</b>                   | <b>-0.02%</b>                   | <b>-1.09%</b>                   | <b>-1.01%</b>                   | <b>-2.37%</b>                   | <b>-2.77%</b>                   | <b>-0.44%</b>                      | <b>-2.50%</b>                         | <b>0.00%</b>                          | <b>-0.01%</b>                         | <b>0.00%</b>                          |

| City of Glendale<br>Population and<br>Housing Trends |     |         |         |         |         |         |         |         |     |     |     |     |     |     |     |     |
|--|-----|---------|---------|---------|---------|---------|---------|---------|-----|-----|-----|-----|-----|-----|-----|-----|
| Population *   | --- | 191,719 | 192,916 | 194,119 | 199,953 | 200,889 | 201,705 | 205,536 | --- | --- | --- | --- | --- | --- | --- | --- |
| Housing Units *                                      | --- | 76,269  | 76,355  | 76,360  | 77,782  | 78,256  | 78,726  | 80,176  | --- | --- | --- | --- | --- | --- | --- | --- |
| Vacancy Rate *                                       | --- | 5.2%    | 5.0%    | 5.0%    | 4.9%    | 4.9%    | 5.1%    | 5.1%    | --- | --- | --- | --- | --- | --- | --- | --- |
| * Source is City of<br>Glendale                      |     |         |         |         |         |         |         |         |     |     |     |     |     |     |     |     |

## GLENDALE UNIFIED SCHOOL DISTRICT 2022-23 Fiscal Stabilization Plan – as of 12/14/21

| Dept               | Program   | Est. Savings/Rev                    |
|--------------------|---|-------------------------------------|
| 1. LCFF Funding    | 2022-23 LCFF above current COLA projection of 2.48% already included; every 1% = \$2.2m   | \$ 0                                |
| 2. State/Federal*  | Additional State/Federal one-time and/or ongoing funding that can be used to offset reductions  | \$ 0                                |
| 3. Other Sources   | One-time and/or ongoing funding that can be used to offset reductions   | \$ 0                                |
| 4. Non-personnel   | Non-site department budgets – supplies, consulting services, conferences, etc.  | \$ 0                                |
| 5. Benefits budget | Reduce annual increase in projected H&W rates from +8% (May 2022); 1% = \$350,000   | \$ 0                                |
| 6. Elementary      | Adjust Teaching FTE due to declining enrollment from 2021-22 (-2.7%) and est. for 2022-23 (-2.5%)   | \$ 4,000,000                        |
| 7. Middle School   | Adjust Teaching FTE due to declining enrollment from 2021-22 (-2.7%) and est. for 2022-23 (-2.5%)   | \$ 1,200,000                        |
| 8. High School     | Adjust Teaching FTE due to declining enrollment from 2021-22 (-2.7%) and est. for 2022-23 (-2.5%)   | \$ 800,000                          |
| 9. Classified      | Adjust Classified staffing due to declining enrollment  | \$ 0                                |
| 10. Management     | Adjust Management staffing due to declining enrollment  | \$ 0                                |
| 11. Districtwide   | TBD – Additional budget reductions needed   | \$ 0                                |
|                    |   |                                     |
|                    |   |                                     |
|                    | *ESSER III Plan includes two years (2021-22 and 2022-23) of funding for additional 70 FTE to eliminate split classes and add block scheduling; \$7.05 million per year. This cost will come back to the unrestricted General Fund in 2023-24. |                                     |
|                    | <b>Total Impact Needed (new revenue + expense reductions) = \$6,000,000+</b>  | <b>Current Total = \$ 6,000,000</b> |

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: December 14, 2021 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Craig Larimer Telephone: (818)241-3111 ext. 1349  
Title: Financial Analyst E-mail: CLarimer@gusd.net

**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 budget adoption. |     | 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 budget adoption.   |     | 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 budget adoption.   |     | 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 budget adoption.                       |     | 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 budget adoption. |     | X       |
| 7                                  | Ongoing and Major Maintenance Account        | If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?  | n/a |     |
| S8                                   | Status of Labor Agreements                  | As of first interim projections, are salary and benefit negotiations still unsettled for:   |     |     |
|                                      |   | • Certificated? (Section S8A, Line 1b)  |     | X   |
|                                      |   | • Classified? (Section S8B, Line 1b)  |     | X   |
| S8                                   | Labor Agreement Budget Revisions            | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: |     |     |
|                                      |   | • Certificated? (Section S8A, Line 3)   | n/a |     |
|                                      |   | • Classified? (Section S8B, Line 3)   | n/a |     |
| S9                                   | Status of Other Funds                       | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  | X   |     |

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

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 249,186,570.00      | 249,186,570.00                      | 53,926,057.57       | 248,926,012.00            | (260,558.00)               | -0.1%            |
| 2) Federal Revenue  |                | 8100-8299              | 200,000.00          | 200,000.00                          | 7,420.54            | 200,000.00                | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 4,830,250.00        | 4,767,676.00                        | (88,805.42)         | 5,152,431.00              | 384,755.00                 | 8.1%             |
| 4) Other Local Revenue  |                | 8600-8799              | 4,475,967.00        | 4,720,875.00                        | 1,066,924.98        | 4,501,894.00              | (218,981.00)               | -4.6%            |
| 5) TOTAL, REVENUES  |                |                        | 258,692,787.00      | 258,875,121.00                      | 54,911,597.67       | 258,780,337.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 106,241,020.00      | 106,514,301.00                      | 19,919,241.23       | 106,647,791.00            | (133,490.00)               | -0.1%            |
| 2) Classified Salaries  |                | 2000-2999              | 28,695,893.00       | 28,915,177.00                       | 6,380,261.03        | 28,915,177.00             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 63,943,260.00       | 63,639,254.00                       | 9,392,283.21        | 63,895,103.00             | (55,849.00)                | -0.1%            |
| 4) Books and Supplies   |                | 4000-4999              | 5,538,381.00        | 12,441,336.00                       | 3,790,998.20        | 12,441,336.00             | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 19,340,602.00       | 21,262,837.00                       | 8,112,334.16        | 22,077,166.00             | (814,329.00)               | -3.8%            |
| 6) Capital Outlay   |                | 6000-6999              | 988,969.00          | 1,098,969.00                        | 0.00                | 1,098,969.00              | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 220,000.00          | 220,000.00                          | 156,046.00          | 220,000.00                | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (1,130,390.00)      | (1,130,390.00)                      | 0.00                | (1,274,657.00)            | 144,267.00                 | -12.8%           |
| 9) TOTAL, EXPENDITURES  |                |                        | 223,837,735.00      | 233,161,484.00                      | 47,751,163.83       | 234,020,885.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | 34,855,052.00       | 25,713,637.00                       | 7,160,433.84        | 24,759,452.00             |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 7,877.00                  | (7,877.00)                 | New              |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | (41,077,280.00)     | (38,929,339.00)                     | (11,747.00)         | (38,929,339.00)           | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (41,077,280.00)     | (38,929,339.00)                     | (11,747.00)         | (38,937,216.00)           |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (6,222,228.00)      | (13,215,702.00)                     | 7,148,686.84        | (14,177,764.00)           |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 47,338,050.86       | 47,338,050.86                       |                     | 47,338,050.86             | 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)                      |                |              | 47,338,050.86       | 47,338,050.86                       |                     | 47,338,050.86             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 47,338,050.86       | 47,338,050.86                       |                     | 47,338,050.86             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 41,115,822.86       | 34,122,348.86                       |                     | 33,160,286.86             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 70,000.00           | 70,000.00                           |                     | 70,000.00                 |                            |                  |
| Stores   |                | 9712         | 183,810.00          | 183,810.00                          |                     | 183,810.00                |                            |                  |
| Prepaid Items  |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                |              |                     |                                     |                     |                           |                            |                  |
|  |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 16,087,777.00       | 6,724,527.00                        |                     | 6,724,527.00              |                            |                  |
| Assigned for Regular Carry-Overs                           | 0000           | 9780         | 11,176,195.00       |                                     |                     |                           |                            |                  |
| Assigned for MAA   | 0000           | 9780         | 4,139,604.00        |                                     |                     |                           |                            |                  |
| Assigned ETIS Discretionary 2017-18                        | 0000           | 9780         | 771,978.00          |                                     |                     |                           |                            |                  |
| Assigned for Regular Carry-Overs                           | 0000           | 9780         |                     | 2,584,923.00                        |                     |                           |                            |                  |
| Assigned MAA   | 0000           | 9780         |                     | 4,139,604.00                        |                     |                           |                            |                  |
| Assigned for Regular Carry-Overs                           | 0000           | 9780         |                     |                                     |                     | 2,584,923.00              |                            |                  |
| Assigned for MAA   | 0000           | 9780         |                     |                                     |                     | 4,139,604.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 9,921,572.00        | 12,091,109.00                       |                     | 11,163,597.00             |                            |                  |
| Unassigned/Unappropriated Amount                           |                |              | 14,852,663.86       | 15,052,902.86                       |                     | 15,018,352.86             |                            |                  |



| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 13,635,539.00       | 66,955,948.00                       | 6,435,132.89        | 66,955,948.00             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 21,349,088.00       | 48,031,047.00                       | 15,011,301.20       | 49,417,207.00             | 386,160.00                 | 0.8%             |
| 4) Other Local Revenue  |                | 8600-8799              | 12,434,206.00       | 12,909,333.00                       | 2,176,772.54        | 12,909,333.00             | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 47,418,833.00       | 128,896,328.00                      | 23,623,206.63       | 129,282,488.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 26,343,646.00       | 58,792,623.00                       | 7,297,475.83        | 42,933,598.00             | 15,859,025.00              | 27.0%            |
| 2) Classified Salaries  |                | 2000-2999              | 19,403,246.00       | 28,174,446.00                       | 3,881,383.60        | 22,435,299.00             | 5,739,147.00               | 20.4%            |
| 3) Employee Benefits  |                | 3000-3999              | 25,355,277.00       | 24,109,747.00                       | 3,776,271.17        | 22,673,561.00             | 1,436,186.00               | 6.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 14,382,391.00       | 25,956,202.00                       | 4,803,736.15        | 22,206,202.00             | 3,750,000.00               | 14.4%            |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 16,001,503.00       | 27,151,845.00                       | 8,199,247.91        | 22,151,845.00             | 5,000,000.00               | 18.4%            |
| 6) Capital Outlay   |                | 6000-6999              | 54,102.00           | 205,191.00                          | 81,051.82           | 205,191.00                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 809,000.00          | 809,000.00                          | 279,000.00          | 809,000.00                | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 689,390.00          | 833,657.00                          | 0.00                | 833,657.00                | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 103,038,555.00      | 166,032,711.00                      | 28,318,166.48       | 134,248,353.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                |                        | (55,619,722.00)     | (37,136,383.00)                     | (4,694,959.85)      | (4,965,865.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 3,842,773.00        | 3,842,773.00                        | 0.00                | 3,842,773.00              | 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              | 41,077,280.00       | 38,929,339.00                       | 11,747.00           | 38,929,339.00             | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 37,234,507.00       | 35,086,566.00                       | 11,747.00           | 35,086,566.00             |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (18,385,215.00)     | (2,049,817.00)                      | (4,683,212.85)      | 30,120,701.00             |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 15,264,482.53       | 15,264,482.53                       |                     | 15,264,482.53             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 15,264,482.53       | 15,264,482.53                       |                     | 15,264,482.53             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 15,264,482.53       | 15,264,482.53                       |                     | 15,264,482.53             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | (3,120,732.47)      | 13,214,665.53                       |                     | 45,385,183.53             |                            |                  |
| 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  |                |              | 14,255,215.53       | 13,214,665.53                       |                     | 45,385,183.53             |                            |                  |
| 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         | (17,375,948.00)     | 0.00                                |                     | 0.00                      |                            |                  |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 249,186,570.00      | 249,186,570.00                      | 53,926,057.57       | 248,926,012.00            | (280,558.00)               | -0.1%            |
| 2) Federal Revenue  |                | 8100-8299              | 13,835,539.00       | 67,155,948.00                       | 6,442,553.43        | 67,155,948.00             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 26,179,338.00       | 53,798,723.00                       | 14,922,495.78       | 54,589,638.00             | 770,915.00                 | 1.4%             |
| 4) Other Local Revenue  |                | 8600-8799              | 16,910,173.00       | 17,630,208.00                       | 3,243,697.52        | 17,411,227.00             | (218,981.00)               | -1.2%            |
| 5) TOTAL, REVENUES  |                |                        | 306,111,820.00      | 387,771,449.00                      | 78,534,804.30       | 388,062,825.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 132,584,666.00      | 165,306,924.00                      | 27,216,717.06       | 149,581,389.00            | 15,725,535.00              | 9.5%             |
| 2) Classified Salaries  |                | 2000-2999              | 48,099,139.00       | 57,089,823.00                       | 10,261,644.83       | 51,350,476.00             | 5,739,147.00               | 10.1%            |
| 3) Employee Benefits  |                | 3000-3999              | 89,298,537.00       | 87,949,001.00                       | 13,168,554.38       | 86,568,664.00             | 1,380,337.00               | 1.6%             |
| 4) Books and Supplies   |                | 4000-4999              | 19,920,772.00       | 38,397,538.00                       | 8,594,734.35        | 34,647,538.00             | 3,750,000.00               | 9.8%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 35,342,105.00       | 48,414,682.00                       | 16,311,582.07       | 44,229,011.00             | 4,185,671.00               | 8.6%             |
| 6) Capital Outlay   |                | 6000-6999              | 1,043,071.00        | 1,304,160.00                        | 81,051.82           | 1,304,160.00              | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 1,029,000.00        | 1,029,000.00                        | 435,046.00          | 1,029,000.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (441,000.00)        | (296,733.00)                        | 0.00                | (441,000.00)              | 144,267.00                 | -48.6%           |
| 9) TOTAL, EXPENDITURES  |                |                        | 326,876,290.00      | 399,194,195.00                      | 76,069,330.31       | 368,269,238.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (20,764,670.00)     | (11,422,746.00)                     | 2,465,473.99        | 19,793,587.00             |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 3,842,773.00        | 3,842,773.00                        | 0.00                | 3,850,650.00              | (7,877.00)                 | -0.2%            |
| 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  |                |                        | (3,842,773.00)      | (3,842,773.00)                      | 0.00                | (3,850,650.00)            |                            |                  |

2021-22 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (24,607,443.00)     | (15,265,519.00)                     | 2,465,473.99        | 15,942,937.00             |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 62,602,533.39       | 62,602,533.39                       |                     | 62,602,533.39             | 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)                      |                |              | 62,602,533.39       | 62,602,533.39                       |                     | 62,602,533.39             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 62,602,533.39       | 62,602,533.39                       |                     | 62,602,533.39             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 37,995,090.39       | 47,337,014.39                       |                     | 78,545,470.39             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 70,000.00           | 70,000.00                           |                     | 70,000.00                 |                            |                  |
| Stores   |                | 9712         | 183,810.00          | 183,810.00                          |                     | 183,810.00                |                            |                  |
| Prepaid Items  |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                |              | 14,255,215.53       | 13,214,665.53                       |                     | 45,385,183.53             |                            |                  |
| 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         | 16,087,777.00       | 6,724,527.00                        |                     | 6,724,527.00              |                            |                  |
| Assigned for Regular Carry-Overs                           | 0000           | 9780         | 11,176,195.00       |                                     |                     |                           |                            |                  |
| Assigned for MAA   | 0000           | 9780         | 4,139,604.00        |                                     |                     |                           |                            |                  |
| Assigned ETIS Discretionary 2017-18                        | 0000           | 9780         | 771,978.00          |                                     |                     |                           |                            |                  |
| Assigned for Regular Carry-Overs                           | 0000           | 9780         |                     | 2,584,923.00                        |                     |                           |                            |                  |
| Assigned MAA   | 0000           | 9780         |                     | 4,139,604.00                        |                     |                           |                            |                  |
| Assigned for Regular Carry-Overs                           | 0000           | 9780         |                     |                                     |                     | 2,584,923.00              |                            |                  |
| Assigned for MAA   | 0000           | 9780         |                     |                                     |                     | 4,139,604.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 9,921,572.00        | 12,091,109.00                       |                     | 11,163,597.00             |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | (2,523,284.14)      | 15,052,902.86                       |                     | 15,018,352.86             |                            |                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8800-8799               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 2,090,645.78           | 2,090,645.78                              |                        | 2,090,645.78                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 2,090,645.78           | 2,090,645.78                              |                        | 2,090,645.78                    |                                  |                                  |
| d) Other Restatements                                      |                | 9796         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 2,090,645.78           | 2,090,645.78                              |                        | 2,090,645.78                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 2,090,645.78           | 2,090,645.78                              |                        | 2,090,645.78                    |                                  |                                  |
| 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  |                |              | 2,090,645.78           | 2,090,645.78                              |                        | 2,090,645.78                    |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9780         | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 4,899,882.00           | 4,899,882.00                              | 0.00                   | 4,899,882.00                    | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 820,979.00             | 2,440,085.00                              | 1,619,106.00           | 2,440,085.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 5,720,861.00           | 7,339,967.00                              | 1,619,106.00           | 7,339,967.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 5,720,861.00           | 7,339,967.00                              | 1,619,106.00           | 7,339,967.00                    | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 5,720,861.00           | 7,339,967.00                              | 1,619,106.00           | 7,339,967.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8960-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 0.00                   | 0.00                                      |                        | 0.00                            | 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)                          |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Other Restatements  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
|  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
|  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
|  |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 704,236.00             | 704,236.00                                | 338,364.00             | 704,236.00                      | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 2,235,984.00           | 2,235,984.00                              | 1,535,668.00           | 2,235,984.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 350,046.00             | 350,046.00                                | 131.85                 | 350,046.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 3,290,265.00           | 3,290,265.00                              | 1,874,163.95           | 3,290,265.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 1,817,117.00           | 1,817,117.00                              | 418,209.89             | 1,817,117.00                    | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 582,411.00             | 582,411.00                                | 226,851.03             | 582,411.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 1,333,722.00           | 1,333,722.00                              | 239,206.34             | 1,333,722.00                    | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 153,305.00             | 153,305.00                                | 16,342.57              | 153,305.00                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 131,483.00             | 131,483.00                                | 29,071.09              | 131,483.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 111,000.00             | 111,000.00                                | 0.00                   | 111,000.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 4,129,038.00           | 4,129,038.00                              | 929,680.92             | 4,129,038.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (838,773.00)           | (838,773.00)                              | 944,483.03             | (838,773.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 858,773.00             | 858,773.00                                | 0.00                   | 858,773.00                      | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 858,773.00             | 858,773.00                                | 0.00                   | 858,773.00                      |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 20,000.00              | 20,000.00                                 | 944,483.03             | 20,000.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 614,611.43             | 614,611.43                                |                        | 614,611.43                      | 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)                      |                |              | 614,611.43             | 614,611.43                                |                        | 614,611.43                      |                                  |                                  |
| d) Other Restatements                                      |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 614,611.43             | 614,611.43                                |                        | 614,611.43                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 634,611.43             | 634,611.43                                |                        | 634,611.43                      |                                  |                                  |
| 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  |                |              | 577,388.53             | 577,388.53                                |                        | 577,388.53                      |                                  |                                  |
| 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         | 57,222.90              | 57,222.90                                 |                        | 57,222.90                       |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 6,950,000.00           | 6,950,000.00                              | 2,479,155.53           | 6,950,000.00                    | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 684,224.00             | 684,224.00                                | 126,079.18             | 684,224.00                      | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 2,270,800.00           | 2,270,800.00                              | (3,960.56)             | 2,270,800.00                    | 0.00                             | 0.0%                             |
| 6) TOTAL REVENUES   |                |                         | 9,905,024.00           | 9,905,024.00                              | 2,601,274.15           | 9,905,024.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 3,258,407.00           | 3,258,407.00                              | 555,647.89             | 3,258,407.00                    | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 2,029,407.00           | 2,029,407.00                              | 225,481.43             | 2,029,407.00                    | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 3,951,660.00           | 3,951,660.00                              | 911,963.86             | 3,951,660.00                    | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 286,650.00             | 286,650.00                                | 102,079.46             | 286,650.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 99,938.45              | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 330,000.00             | 330,000.00                                | 0.00                   | 330,000.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 9,854,124.00           | 9,854,124.00                              | 1,895,111.09           | 9,854,124.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 50,900.00              | 50,900.00                                 | 706,163.06             | 50,900.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8830-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 50,900.00              | 50,900.00                                 | 706,163.06             | 50,900.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 1,412,980.07           | 1,412,980.07                              |                        | 1,412,980.07                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 1,412,980.07           | 1,412,980.07                              |                        | 1,412,980.07                    |                                  |                                  |
| d) Other Restatements                                      |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 1,412,980.07           | 1,412,980.07                              |                        | 1,412,980.07                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,463,880.07           | 1,463,880.07                              |                        | 1,463,880.07                    |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 700.00                 | 700.00                                    |                        | 700.00                          |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 187,206.71             | 187,206.71                                |                        | 187,206.71                      |                                  |                                  |
| Prepaid Items  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9740         | 613,497.50             | 613,497.50                                |                        | 613,497.50                      |                                  |                                  |
| 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         | 662,475.86             | 662,475.86                                |                        | 662,475.86                      |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 90,000.00              | 90,000.00                                 | 1.44                   | 90,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 90,000.00              | 90,000.00                                 | 1.44                   | 90,000.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 90,000.00              | 90,000.00                                 | 1.44                   | 90,000.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 90,000.00              | 90,000.00                                 | 1.44                   | 90,000.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 5,436,320.69           | 5,436,320.69                              |                        | 5,436,320.69                    | 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)                          |                |              | 5,436,320.69           | 5,436,320.69                              |                        | 5,436,320.69                    |                                  |                                  |
| d) Other Restatements  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 5,436,320.69           | 5,436,320.69                              |                        | 5,436,320.69                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,526,320.69           | 5,526,320.69                              |                        | 5,526,320.69                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9760         | 5,526,320.69           | 5,526,320.69                              |                        | 5,526,320.69                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 550,000.00             | 550,000.00                                | 37.68                  | 550,000.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 550,000.00             | 550,000.00                                | 37.68                  | 550,000.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 972,508.00             | 972,508.00                                | 232,706.60             | 972,508.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 541,365.00             | 541,365.00                                | 102,180.60             | 541,365.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 2,629.34               | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 10,388.10              | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 25,620,000.00          | 25,620,000.00                             | 3,151,344.12           | 25,620,000.00                   | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 27,133,873.00          | 27,133,873.00                             | 3,499,248.76           | 27,133,873.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (26,583,873.00)        | (26,583,873.00)                           | (3,499,211.08)         | (26,583,873.00)                 |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 7,877.00                        | 7,877.00                         | New                              |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 7,877.00                        |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (26,593,873.00)        | (26,583,873.00)                           | (3,499,211.08)         | (28,575,998.00)                 |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 91,882,742.11          | 91,882,742.11                             |                        | 91,882,742.11                   | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 91,882,742.11          | 91,882,742.11                             |                        | 91,882,742.11                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 91,882,742.11          | 91,882,742.11                             |                        | 91,882,742.11                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 65,298,869.11          | 65,298,869.11                             |                        | 65,308,746.11                   |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              | 31,301,101.25          | 31,301,101.25                             |                        | 31,308,978.25                   |                                  |                                  |
| 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         | 33,997,767.86          | 33,997,767.86                             |                        | 33,997,767.86                   |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 1,130,000.00           | 1,130,000.00                              | 200,539.27             | 1,130,000.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 1,130,000.00           | 1,130,000.00                              | 200,539.27             | 1,130,000.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 36,888.00              | 36,888.00                                 | 9,222.27               | 36,888.00                       | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 22,942.00              | 22,942.00                                 | 4,932.41               | 22,942.00                       | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 500.00                 | 500.00                                    | 0.00                   | 500.00                          | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 363,000.00             | 363,000.00                                | 0.00                   | 363,000.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 554,224.00             | 554,224.00                                | 0.00                   | 554,224.00                      | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 977,554.00             | 977,554.00                                | 14,154.68              | 977,554.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 152,446.00             | 152,446.00                                | 186,384.59             | 152,446.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 152,446.00             | 152,446.00                                | 186,384.59             | 152,446.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 10,828,883.51          | 10,828,883.51                             |                        | 10,828,883.51                   | 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)                          |                |              | 10,828,883.51          | 10,828,883.51                             |                        | 10,828,883.51                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 10,828,883.51          | 10,828,883.51                             |                        | 10,828,883.51                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 10,981,329.51          | 10,981,329.51                             |                        | 10,981,329.51                   |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              | 2,683,160.77           | 2,683,160.77                              |                        | 2,683,160.77                    |                                  |                                  |
| 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         | 8,318,168.74           | 8,318,168.74                              |                        | 8,318,168.74                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 0.00                                      | 0.01                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 0.00                   | 0.00                                      | 0.01                   | 0.00                            |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 0.00                   | 0.00                                      | 0.01                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 0.01                   | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 6,328.89               | 6,328.89                                  |                        | 6,328.89                        | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 6,328.89               | 6,328.89                                  |                        | 6,328.89                        |                                  |                                  |
| d) Other Restatements                                      |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 6,328.89               | 6,328.89                                  |                        | 6,328.89                        |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 6,328.89               | 6,328.89                                  |                        | 6,328.89                        |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 6,328.89               | 6,328.89                                  |                        | 6,328.89                        |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 183,948.50             | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 680,000.00             | 680,000.00                                | 28,908.51              | 680,000.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 680,000.00             | 680,000.00                                | 192,855.01             | 680,000.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 719,500.00             | 719,500.00                                | 0.00                   | 719,500.00                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 429,481.00             | 429,481.00                                | 38,879.98              | 429,481.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 4,514,000.00           | 5,114,000.00                              | 3,373.25               | 5,114,000.00                    | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 1,309,821.00           | 1,309,821.00                              | 658,522.30             | 1,309,821.00                    | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 6,972,802.00           | 7,572,802.00                              | 700,575.53             | 7,572,802.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | (6,292,802.00)         | (6,892,802.00)                            | (507,720.52)           | (6,892,802.00)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 2,984,000.00           | 2,984,000.00                              | 0.00                   | 2,984,000.00                    | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 2,984,000.00           | 2,984,000.00                              | 0.00                   | 2,984,000.00                    |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (3,308,802.00)         | (3,308,802.00)                            | (507,720.52)           | (3,308,802.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 21,604,496.07          | 21,604,496.07                             |                        | 21,604,496.07                   | 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)                          |                |              | 21,604,496.07          | 21,604,496.07                             |                        | 21,604,496.07                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 21,604,496.07          | 21,604,496.07                             |                        | 21,604,496.07                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 18,295,694.07          | 17,895,694.07                             |                        | 17,695,694.07                   |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 3,838,369.57           | 3,838,369.57                              |                        | 3,838,369.57                    |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 14,457,324.50          | 13,857,324.50                             |                        | 13,857,324.50                   |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 18,385,989.00          | 18,385,989.00                             | 0.00                   | 18,385,989.00                   | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 18,385,989.00          | 18,385,989.00                             | 0.00                   | 18,385,989.00                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 20,789,698.00          | 20,789,698.00                             | 0.00                   | 20,789,698.00                   | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 20,789,698.00          | 20,789,698.00                             | 0.00                   | 20,789,698.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                |                         | (2,403,709.00)         | (2,403,709.00)                            | 0.00                   | (2,403,709.00)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (2,403,709.00)         | (2,403,709.00)                            | 0.00                   | (2,403,709.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 19,474,320.00          | 19,474,320.00                             |                        | 19,474,320.00                   | 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)                          |                |              | 19,474,320.00          | 19,474,320.00                             |                        | 19,474,320.00                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 19,474,320.00          | 19,474,320.00                             |                        | 19,474,320.00                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 17,070,611.00          | 17,070,611.00                             |                        | 17,070,611.00                   |                                  |                                  |
| <b>Components of Ending Fund Balance</b>                       |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 17,070,611.00          | 17,070,611.00                             |                        | 17,070,611.00                   |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 120,000.00             | 120,000.00                                | 1.66                   | 120,000.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 120,000.00             | 120,000.00                                | 1.66                   | 120,000.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 120,000.00             | 120,000.00                                | 1.66                   | 120,000.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 120,000.00             | 120,000.00                                | 1.66                   | 120,000.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 87,327,433.79          | 87,327,433.79                             |                        | 87,327,433.79                   | 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)                          |                |              | 87,327,433.79          | 87,327,433.79                             |                        | 87,327,433.79                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 87,327,433.79          | 87,327,433.79                             |                        | 87,327,433.79                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 87,447,433.79          | 87,447,433.79                             |                        | 87,447,433.79                   |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 87,447,433.79          | 87,447,433.79                             |                        | 87,447,433.79                   |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 15,219,925.00          | 15,219,925.00                             | 1,442,743.46           | 15,219,925.00                   | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 15,219,925.00          | 15,219,925.00                             | 1,442,743.46           | 15,219,925.00                   |                                  |                                  |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 93,900.00              | 93,900.00                                 | 23,473.60              | 93,900.00                       | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 47,091.00              | 47,091.00                                 | 9,911.57               | 47,091.00                       | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 10,000.00              | 10,000.00                                 | 1,533.85               | 10,000.00                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 14,973,934.00          | 14,973,934.00                             | 4,828,490.01           | 14,973,934.00                   | 0.00                             | 0.0%                             |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENSES   |                |                         | 15,124,925.00          | 15,124,925.00                             | 4,833,408.93           | 15,124,925.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 95,000.00              | 95,000.00                                 | (3,420,665.47)         | 95,000.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 95,000.00              | 95,000.00                                 | (3,420,665.47)         | 95,000.00                       |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 13,616,846.55          | 13,616,846.55                             |                        | 13,616,846.55                   | 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)                          |                |              | 13,616,846.55          | 13,616,846.55                             |                        | 13,616,846.55                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 13,616,846.55          | 13,616,846.55                             |                        | 13,616,846.55                   |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 13,711,846.55          | 13,711,846.55                             |                        | 13,711,846.55                   |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                |              | 13,711,846.55          | 13,711,846.55                             |                        | 13,711,846.55                   |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 10,100.00              | 10,100.00                                 | 0.10                   | 10,100.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 10,100.00              | 10,100.00                                 | 0.10                   | 10,100.00                       |                                  |                                  |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENSES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                |                         | 10,100.00              | 10,100.00                                 | 0.10                   | 10,100.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 9,600.00               | 9,600.00                                  | 0.00                   | 9,600.00                        | 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   |                |                         | (9,600.00)             | (9,600.00)                                | 0.00                   | (9,600.00)                      |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 500.00                 | 500.00                                    | 0.10                   | 500.00                          |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 335,898.10             | 335,898.10                                |                        | 335,898.10                      | 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)                          |                |              | 335,898.10             | 335,898.10                                |                        | 335,898.10                      |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 335,898.10             | 335,898.10                                |                        | 335,898.10                      |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 336,398.10             | 336,398.10                                |                        | 336,398.10                      |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 331,363.84             | 331,363.84                                |                        | 331,363.84                      |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 9790         | 5,034.26               | 5,034.26                                  |                        | 5,034.26                        |                                  |                                  |

| Description  | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| <b>A. DISTRICT</b>   |  |  |  |  |                             |  |
| <b>1. Total District Regular ADA</b><br>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)  | 24,692.00                                | 24,692.00  | 23,453.00  | 24,692.00                                      | 0.00                        | 0%                                     |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 24,692.00                                | 24,692.00  | 23,453.00  | 24,692.00                                      | 0.00                        | 0%                                     |
| <b>5. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| a. County Community Schools  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| b. Special Education-Special Day Class   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| c. Special Education-NPS/LCI   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| d. Special Education Extended Year   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   | 18.00                                    | 30.00  | 30.00  | 30.00  | 0.00                        | 0%                                     |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 18.00                                    | 30.00  | 30.00  | 30.00  | 0.00                        | 0%                                     |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 24,710.00                                | 24,722.00  | 23,483.00  | 24,722.00                                      | 0.00                        | 0%                                     |
| <b>7. Adults in Correctional Facilities</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |  |  |  |  |                             |  |

|  |  | July            | August        | September     | October        | November        | December       | January        | February        |
|--|--|-----------------|---------------|---------------|----------------|-----------------|----------------|----------------|-----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name): |  |                 |               |               |                |                 |                |                |                 |
| <b>A. BEGINNING CASH</b>                                   |  | 32,350,824.78   | 14,612,637.16 | 48,189,168.54 | 59,903,511.28  | 50,471,192.79   | 37,806,120.40  | 62,105,043.87  | 52,887,681.09   |
| <b>B. RECEIPTS</b>   |  |                 |               |               |                |                 |                |                |                 |
| L.CFF/Revenue Limit Sources                                |  | 16,536,110.00   | 2,530,800.00  | 20,675,562.00 | 10,730,818.00  | 10,730,818.00   | 20,675,562.00  | 10,730,818.00  | 9,500,579.00    |
| Principal Apportionment                                    |  | 1,222,501.32    | 2,362,682.22  | (132,215.97)  |                | 1,621,401.92    | 27,899,467.00  | 8,931,854.00   | 3,970,228.00    |
| Property Taxes   |  |                 |               |               |                |                 |                | 567,331.00     |                 |
| Miscellaneous Funds  |  | 156,503.97      | 3,477,827.34  | 675,312.33    | 2,132,909.79   | 133,080.35      | 5,289,234.00   | 4,223,877.00   | 4,150,909.00    |
| Federal Revenue  |  | 2,328,145.00    | 267,317.12    | 9,738,603.58  | 2,588,430.08   | 3,919,753.21    | 4,898,382.00   | 3,572,453.00   | 2,044,785.00    |
| Other State Revenue  |  | 147,823.18      | 503,035.71    | 1,984,152.30  | 608,686.33     | 529,063.59      | 989,534.00     | 2,009,759.00   | 1,590,282.00    |
| Other Local Revenue  |  |                 |               |               |                |                 |                |                |                 |
| Interfund Transfers In                                     |  |                 |               |               |                |                 |                |                |                 |
| All Other Financing Sources                                |  |                 |               |               |                |                 |                |                |                 |
| <b>TOTAL RECEIPTS</b>                                      |  | 20,391,083.47   | 9,141,462.39  | 32,941,414.24 | 16,060,844.20  | 16,934,097.07   | 59,752,159.00  | 30,036,092.00  | 21,256,783.00   |
| <b>C. DISBURSEMENTS</b>                                    |  |                 |               |               |                |                 |                |                |                 |
| Certificated Salaries                                      |  | 1,004,934.55    | 1,951,088.50  | 11,926,992.13 | 12,333,701.88  | 12,933,381.01   | 13,678,911.37  | 13,678,911.37  | 13,678,911.37   |
| Classified Salaries  |  | 146,988.67      | 2,315,537.45  | 3,564,312.02  | 4,234,806.49   | 4,089,323.68    | 4,624,938.46   | 4,624,938.46   | 4,624,938.46    |
| Employee Benefits  |  | 294,626.46      | 1,143,316.59  | 3,510,944.94  | 8,219,666.39   | 8,066,242.12    | 8,166,733.44   | 8,166,733.44   | 8,166,733.44    |
| Books and Supplies   |  | 201,213.69      | 3,669,374.35  | 3,160,103.94  | 1,564,042.37   | 1,141,375.51    | 3,113,928.52   | 3,113,928.52   | 3,113,928.52    |
| Services   |  | 5,225,011.90    | 3,172,254.22  | 3,222,213.87  | 4,692,102.08   | 4,095,830.98    | 2,977,699.74   | 2,977,699.74   | 2,977,699.74    |
| Capital Outlay   |  | 2,500.00        | 3,780.00      | 3,697.80      | 71,074.02      | 1,193,489.43    |                | 197,939.25     | 4,568.00        |
| Other Outgo  |  | 322,956.00      | 51,096.00     | 30,497.00     |                |                 |                |                | 167,124.00      |
| Interfund Transfers Out                                    |  |                 |               |               |                |                 |                |                |                 |
| All Other Financing Uses                                   |  |                 |               |               |                |                 |                |                |                 |
| <b>TOTAL DISBURSEMENTS</b>                                 |  | 7,198,231.27    | 12,306,447.11 | 25,418,761.70 | 31,145,890.23  | 31,550,119.73   | 32,562,211.53  | 32,760,150.78  | 32,733,903.53   |
| <b>D. BALANCE SHEET ITEMS</b>                              |  |                 |               |               |                |                 |                |                |                 |
| Assets and Deferred Outflows                               |  |                 |               |               |                |                 |                |                |                 |
| Cash Not In Treasury                                       |  | 114,712.93      | 37,653,635.15 | 14,499,847.84 | 1,872,305.97   | 217,204.86      | 2,899,872.00   | (2,667,384.00) | 598,724.00      |
| Accounts Receivable  |  |                 |               |               |                |                 |                |                |                 |
| Due From Other Funds                                       |  |                 |               |               |                |                 |                |                |                 |
| Stores   |  |                 |               |               |                |                 |                |                |                 |
| Prepaid Expenditures                                       |  |                 |               |               |                |                 |                |                |                 |
| Other Current Assets                                       |  |                 |               |               |                |                 |                |                |                 |
| Deferred Outflows of Resources                             |  |                 |               |               |                |                 |                |                |                 |
| <b>SUBTOTAL</b>  |  | 114,712.93      | 37,653,635.15 | 14,499,847.84 | 1,872,305.97   | 217,204.86      | 2,999,872.00   | (2,667,384.00) | 598,724.00      |
| Liabilities and Deferred Inflows                           |  |                 |               |               |                |                 |                |                |                 |
| Accounts Payable   |  | 31,044,008.76   | 913,476.30    | 1,794,666.20  | (3,717,520.41) | (1,672,319.76)  | 5,890,896.00   | 3,825,920.00   | 845,216.00      |
| Due To Other Funds   |  |                 |               |               |                |                 |                |                |                 |
| Current Loans  |  | 1,743.99        | (1,357.25)    | 8,523,195.68  | (8,245.64)     | 2,207.48        |                |                |                 |
| Unearned Revenues  |  |                 |               |               |                |                 |                |                |                 |
| Deferred Inflows of Resources                              |  |                 |               |               |                |                 |                |                |                 |
| <b>SUBTOTAL</b>  |  | 31,045,752.75   | 912,119.05    | 10,317,861.88 | (3,725,766.05) | (1,670,112.28)  | 5,890,896.00   | 3,825,920.00   | 845,216.00      |
| Nonoperating   |  |                 |               |               |                |                 |                |                |                 |
| Suspense Clearing  |  |                 |               | 9,704.24      | 54,665.52      | 63,633.13       |                |                |                 |
| <b>TOTAL BALANCE SHEET ITEMS</b>                           |  | (30,931,039.82) | 36,741,516.10 | 4,191,890.20  | 5,652,727.54   | 1,950,950.27    | (2,891,024.00) | (6,493,304.00) | (246,492.00)    |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>                |  | (17,738,187.62) | 33,576,631.38 | 11,714,342.74 | (9,432,318.49) | (12,665,072.39) | 24,298,923.47  | (9,217,362.78) | (11,723,612.53) |
| <b>F. ENDING CASH (A + E)</b>                              |  | 14,612,637.16   | 48,189,168.54 | 59,903,511.28 | 50,471,192.79  | 37,806,120.40   | 62,105,043.87  | 52,887,681.09  | 41,164,068.56   |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>  |  |                 |               |               |                |                 |                |                |                 |



| Object  | March          | April         | May            | June          | Accruals      | Adjustments | TOTAL          | BUDGET         |
|---|----------------|---------------|----------------|---------------|---------------|-------------|----------------|----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b>                       |                |               |                |               |               |             |                |                |
| <b>(Enter Month Name):</b>                                |                |               |                |               |               |             |                |                |
| <b>A. BEGINNING CASH</b>                                  |                |               |                |               |               |             |                |                |
|   | 41,164,068.56  | 32,999,756.54 | 42,971,659.01  | 39,756,227.73 |               |             |                |                |
| <b>B. RECEIPTS</b>  |                |               |                |               |               |             |                |                |
| 1000-8019   | 19,445,323.00  | 9,500,579.00  | 9,500,579.00   | 19,445,323.00 |               |             | 160,002,671.00 | 160,002,671.00 |
| 8020-8079   | 505,609.51     | 19,274,971.00 | 11,302,730.00  | 11,964,112.00 |               |             | 88,923,341.00  | 88,923,341.00  |
| 8080-8099   | 2,989,373.00   | 6,455,870.00  | 3,390,920.00   | (567,331.00)  |               |             | 0.00           | 0.00           |
| 8100-8299   | 3,997,239.00   | 4,399,433.00  | 3,998,346.00   | 2,635,199.00  | 22,744,364.22 |             | 67,155,948.00  | 67,155,948.00  |
| 8300-8599   | 3,499,083.00   | 2,947,292.00  | 821,000.00     | 946,378.00    | 10,181,572.01 |             | 54,569,638.00  | 54,569,638.00  |
| 8600-8799   |                |               |                |               | 835,137.89    |             | 17,411,227.00  | 17,411,227.00  |
| 8810-8929   |                |               |                |               |               |             | 0.00           | 0.00           |
| 8930-8979   | 30,436,627.51  | 42,578,145.00 | 29,013,575.00  | 45,759,468.00 | 33,761,074.12 | 0.00        | 388,062,825.00 | 388,062,825.00 |
| <b>C. DISBURSEMENTS</b>                                   |                |               |                |               |               |             |                |                |
| 1000-1999   | 13,678,911.37  | 13,678,911.37 | 13,678,911.37  | 13,678,911.37 | 13,678,911.34 |             | 149,581,389.00 | 149,581,389.00 |
| 2000-2999   | 4,624,938.46   | 4,624,938.46  | 4,624,938.46   | 4,624,938.46  | 4,624,938.47  |             | 51,350,476.00  | 51,350,476.00  |
| 3000-3999   | 8,166,733.44   | 8,166,733.44  | 8,166,733.44   | 8,166,733.44  | 8,166,733.42  |             | 86,568,664.00  | 86,568,664.00  |
| 4000-4999   | 3,113,928.52   | 3,113,928.52  | 3,113,928.52   | 3,113,928.52  | 3,113,928.50  |             | 34,647,538.00  | 34,647,538.00  |
| 5000-5999   | 2,977,699.74   | 2,977,699.74  | 2,977,699.74   | 2,977,699.74  | 2,977,699.77  |             | 44,229,011.00  | 44,229,011.00  |
| 6000-6599   |                |               |                | 25,070.75     |               |             | 1,304,160.00   | 1,304,160.00   |
| 7000-7499   | 191,152.00     | 44,031.00     | (333,205.25)   | (144,584.00)  |               |             | 588,000.00     | 588,000.00     |
| 7600-7629   |                |               |                | 3,850,650.00  |               |             | 3,850,650.00   | 3,850,650.00   |
| 7630-7699   | 32,753,363.53  | 32,606,242.53 | 32,229,006.28  | 36,293,348.28 | 32,562,211.50 | 0.00        | 372,119,888.00 | 372,119,888.00 |
| <b>D. BALANCE SHEET ITEMS</b>                             |                |               |                |               |               |             |                |                |
| <b>Assets and Deferred Outflows</b>                       |                |               |                |               |               |             |                |                |
| 9111-9199   |                |               |                |               |               |             | 0.00           | 0.00           |
| 9200-9299   | (3,330,674.00) |               |                |               |               |             | 51,958,244.75  | 51,958,244.75  |
| 9310  |                |               |                |               |               |             | 0.00           | 0.00           |
| 9320  |                |               |                |               |               |             | 0.00           | 0.00           |
| 9330  |                |               |                |               |               |             | 0.00           | 0.00           |
| 9340  |                |               |                |               |               |             | 0.00           | 0.00           |
| 9490  | (3,330,674.00) | 0.00          | 0.00           | 0.00          | 0.00          | 0.00        | 51,958,244.75  | 51,958,244.75  |
| <b>Liabilities and Deferred Inflows</b>                   |                |               |                |               |               |             |                |                |
| 9500-9599   | 2,516,902.00   |               |                |               |               |             | 41,441,245.09  | 41,441,245.09  |
| 9610  |                |               |                |               |               |             | 0.00           | 0.00           |
| 9640  |                |               |                |               |               |             | 8,517,544.26   | 8,517,544.26   |
| 9650  |                |               |                |               |               |             | 0.00           | 0.00           |
| 9680  | 2,516,902.00   | 0.00          | 0.00           | 0.00          | 0.00          | 0.00        | 49,958,789.35  | 49,958,789.35  |
| <b>Nonoperating</b>                                       |                |               |                |               |               |             |                |                |
| 9910  | (5,847,576.00) | 0.00          |                | 0.00          |               |             | 127,992.89     | 127,992.89     |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |                |               |                |               |               |             |                |                |
|   | (8,164,312.02) | 9,971,902.47  | (3,215,431.28) | 9,466,119.72  | 1,198,862.62  | 0.00        | 18,070,385.29  | 15,942,937.00  |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |                |               |                |               |               |             |                |                |
| <b>F. ENDING CASH (A + E)</b>                             |                |               |                |               |               |             |                |                |
|   | 32,999,756.54  | 42,971,659.01 | 39,756,227.73  | 49,222,347.45 |               |             | 50,421,210.07  | 50,421,210.07  |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                |               |                |               |               |             |                |                |

| Description   | Object Codes         | Projected Year Totals (Form 011) (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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 248,926,012.00                       | -2.81%                     | 241,942,282.00         | 0.44%                      | 243,010,219.00         |
| 2. Federal Revenues   | 8100-8299            | 200,000.00                           | 0.00%                      | 200,000.00             | 0.00%                      | 200,000.00             |
| 3. Other State Revenues   | 8300-8599            | 5,152,431.00                         | -1.21%                     | 5,090,155.00           | -0.02%                     | 5,089,255.00           |
| 4. Other Local Revenues   | 8600-8799            | 4,501,894.00                         | -0.58%                     | 4,475,967.00           | 0.00%                      | 4,475,967.00           |
| 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            | (38,929,339.00)                      | -0.07%                     | (38,902,837.00)        | 0.00%                      | (38,902,837.00)        |
| 6. Total (Sum lines A1 thru A5c)  |                      | 219,850,998.00                       | -3.20%                     | 212,805,567.00         | 0.50%                      | 213,872,604.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 106,647,791.00         |                            | 102,714,358.00         |
| b. Step & Column Adjustment   |                      |                                      |                            | 1,100,000.00           |                            | 1,100,000.00           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (5,033,433.00)         |                            | 4,797,835.00           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 106,647,791.00                       | -3.69%                     | 102,714,358.00         | 5.74%                      | 108,612,193.00         |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 28,915,177.00          |                            | 29,345,893.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 180,000.00             |                            | 180,000.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 250,716.00             |                            | 1,054,642.00           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 28,915,177.00                        | 1.49%                      | 29,345,893.00          | 4.21%                      | 30,580,535.00          |
| 3. Employee Benefits  | 3000-3999            | 63,895,103.00                        | 8.15%                      | 69,103,698.00          | 5.63%                      | 72,993,601.00          |
| 4. Books and Supplies   | 4000-4999            | 12,441,336.00                        | -55.49%                    | 5,537,028.00           | 7.49%                      | 5,951,484.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 22,077,166.00                        | -8.11%                     | 20,287,095.00          | 1.43%                      | 20,577,348.00          |
| 6. Capital Outlay   | 6000-6999            | 1,098,969.00                         | -10.01%                    | 988,969.00             | 0.00%                      | 988,969.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 220,000.00                           | 0.00%                      | 220,000.00             | 0.00%                      | 220,000.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (1,274,657.00)                       | -18.65%                    | (1,036,907.00)         | -2.05%                     | (1,015,622.00)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 7,877.00                             | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            | 0.00                   |                            | (23,500,000.00)        |
| 11. Total (Sum lines B1 thru B10)   |                      | 234,028,762.00                       | -2.93%                     | 227,160,134.00         | -5.17%                     | 215,408,508.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | (14,177,764.00)                      |                            | (14,354,567.00)        |                            | (1,535,904.00)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 47,338,050.86                        |                            | 33,160,286.86          |                            | 18,805,719.86          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 33,160,286.86                        |                            | 18,805,719.86          |                            | 17,269,815.86          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 253,810.00                           |                            | 253,810.00             |                            | 253,810.00             |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 6,724,527.00                         |                            | 6,724,527.00           |                            | 6,724,527.00           |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 11,163,597.00                        |                            | 10,553,529.00          |                            | 9,147,970.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 15,018,352.86                        |                            | 1,273,853.86           |                            | 1,143,508.86           |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 33,160,286.86                        |                            | 18,805,719.86          |                            | 17,269,815.86          |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 11,163,597.00                        |                            | 10,553,529.00          |                            | 9,147,970.00           |
| c. Unassigned/Unappropriated  | 9790         | 15,018,352.86                        |                            | 1,273,853.86           |                            | 1,143,508.86           |
| (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)  |              | 26,181,949.86                        |                            | 11,827,382.86          |                            | 10,291,478.86          |

**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.

A1 is based on the State Budget factors for LCFF, B1d reflects projected salary savings, enrollment changes, retiree savings, attrition savings, cost of SPED disproportionality, 2021-22 assigned reflects primarily 2020-21 MAA carry-over. B2d reflects projected salary savings, and BIA/EIAS staff increases. 2021-22 salaries, benefits, supplies, services reflect solvency plan reduction that have been reviewed by the Board of Education. 2022-23 reflects \$6 million solvency plan. STRS, PERS, H&W reflect increases in all years. 2023-24 reflect Secondary block schedule and Elementary non-split staffing costs no longer covered by COVID programs.

| Description   | Object Codes         | Projected Year Totals (Form 011) (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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 66,955,948.00                        | -79.64%                    | 13,635,539.00          | 0.00%                      | 13,635,539.00          |
| 3. Other State Revenues   | 8300-8599            | 49,417,207.00                        | -51.62%                    | 23,909,691.00          | 0.00%                      | 23,909,691.00          |
| 4. Other Local Revenues   | 8600-8799            | 12,909,333.00                        | -3.68%                     | 12,434,206.00          | 0.00%                      | 12,434,206.00          |
| 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            | 38,929,339.00                        | -0.07%                     | 38,902,837.00          | 0.00%                      | 38,902,837.00          |
| 6. Total (Sum lines A1 thru A5e)  |                      | 168,211,827.00                       | -47.16%                    | 88,882,273.00          | 0.00%                      | 88,882,273.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 42,933,598.00          |                            | 38,746,700.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 250,000.00             |                            | 250,000.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (4,436,898.00)         |                            | (16,926,506.00)        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 42,933,598.00                        | -9.75%                     | 38,746,700.00          | -43.04%                    | 22,070,194.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 22,435,299.00          |                            | 22,594,789.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 150,000.00             |                            | 150,000.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 9,490.00               |                            | (6,491,183.00)         |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 22,435,299.00                        | 0.71%                      | 22,594,789.00          | -28.06%                    | 16,253,606.00          |
| 3. Employee Benefits  | 3000-3999            | 22,673,561.00                        | 3.47%                      | 23,460,405.00          | -9.47%                     | 21,237,576.00          |
| 4. Books and Supplies   | 4000-4999            | 22,206,202.00                        | -26.87%                    | 16,239,714.00          | -25.84%                    | 12,043,617.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 22,151,845.00                        | -14.68%                    | 18,900,432.00          | -29.08%                    | 13,403,948.00          |
| 6. Capital Outlay   | 6000-6999            | 205,191.00                           | -76.29%                    | 48,645.00              | -3.57%                     | 46,908.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 809,000.00                           | -12.81%                    | 705,359.00             | -3.57%                     | 680,165.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 833,657.00                           | -28.52%                    | 595,907.00             | -3.57%                     | 574,622.00             |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 3,842,773.00                         | -13.29%                    | 3,332,212.00           | -3.57%                     | 3,213,195.00           |
| 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)   |                      | 138,091,126.00                       | -9.75%                     | 124,624,163.00         | -28.16%                    | 89,523,831.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | 30,120,701.00                        |                            | (35,741,890.00)        |                            | (641,558.00)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 15,264,482.53                        |                            | 45,385,183.53          |                            | 9,643,293.53           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 45,385,183.53                        |                            | 9,643,293.53           |                            | 9,001,735.53           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 45,385,183.53                        |                            | 9,643,293.53           |                            | 9,001,735.53           |
| 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<br>(Line D3f must agree with line D2)                            |                      | 45,385,183.53                        |                            | 9,643,293.53           |                            | 9,001,735.53           |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount  | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)  |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                                      |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                                      |                            |                        |                            |                        |
| B1d and B2d reflect attrition. 2021-22 reflects carry-over budgeted. 2021-22 and 2022-23 reflect various covid relied one-time funds gradually spent down. 2024-25 assumes all COVID funding has been spent.   |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 248,926,012.00                       | -2.81%                     | 241,942,282.00         | 0.44%                      | 243,010,219.00         |
| 2. Federal Revenues   | 8100-8299            | 67,155,948.00                        | -79.40%                    | 13,835,539.00          | 0.00%                      | 13,835,539.00          |
| 3. Other State Revenues   | 8300-8599            | 54,569,638.00                        | -46.86%                    | 28,999,846.00          | 0.00%                      | 28,998,946.00          |
| 4. Other Local Revenues   | 8600-8799            | 17,411,227.00                        | -2.88%                     | 16,910,173.00          | 0.00%                      | 16,910,173.00          |
| 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            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 388,062,825.00                       | -22.26%                    | 301,687,840.00         | 0.35%                      | 302,754,877.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 149,581,389.00         |                            | 141,461,058.00         |
| b. Step & Column Adjustment   |                      |                                      |                            | 1,350,000.00           |                            | 1,350,000.00           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (9,470,331.00)         |                            | (12,128,671.00)        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 149,581,389.00                       | -5.43%                     | 141,461,058.00         | -7.62%                     | 130,682,387.00         |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 51,350,476.00          |                            | 51,940,682.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 330,000.00             |                            | 330,000.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 260,206.00             |                            | (5,436,541.00)         |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 51,350,476.00                        | 1.15%                      | 51,940,682.00          | -9.83%                     | 46,834,141.00          |
| 3. Employee Benefits  | 3000-3999            | 86,568,664.00                        | 6.93%                      | 92,564,103.00          | 1.80%                      | 94,231,177.00          |
| 4. Books and Supplies   | 4000-4999            | 34,647,538.00                        | -37.15%                    | 21,776,742.00          | -17.37%                    | 17,995,101.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 44,229,011.00                        | -11.40%                    | 39,187,527.00          | -13.29%                    | 33,981,296.00          |
| 6. Capital Outlay   | 6000-6999            | 1,304,160.00                         | -20.44%                    | 1,037,614.00           | -0.17%                     | 1,035,877.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 1,029,000.00                         | -10.07%                    | 925,359.00             | -2.72%                     | 900,165.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (441,000.00)                         | 0.00%                      | (441,000.00)           | 0.00%                      | (441,000.00)           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 3,850,650.00                         | -13.46%                    | 3,332,212.00           | -3.57%                     | 3,213,195.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            | 0.00                   |                            | (23,500,000.00)        |
| 11. Total (Sum lines B1 thru B10)   |                      | 372,119,888.00                       | -5.46%                     | 351,784,297.00         | -13.32%                    | 304,932,339.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | 15,942,937.00                        |                            | (50,096,457.00)        |                            | (2,177,462.00)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 62,602,533.39                        |                            | 78,545,470.39          |                            | 28,449,013.39          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 78,545,470.39                        |                            | 28,449,013.39          |                            | 26,271,551.39          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 253,810.00                           |                            | 253,810.00             |                            | 253,810.00             |
| b. Restricted   | 9740                 | 45,385,183.53                        |                            | 9,643,293.53           |                            | 9,001,735.53           |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 6,724,527.00                         |                            | 6,724,527.00           |                            | 6,724,527.00           |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 11,163,597.00                        |                            | 10,553,529.00          |                            | 9,147,970.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 15,018,352.86                        |                            | 1,273,853.86           |                            | 1,143,508.86           |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 78,545,470.39                        |                            | 28,449,013.39          |                            | 26,271,551.39          |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 11,163,597.00                        |                            | 10,553,529.00          |                            | 9,147,970.00           |
| c. Unassigned/Unappropriated   | 9790         | 15,018,352.86                        |                            | 1,273,853.86           |                            | 1,143,508.86           |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)  | 979Z         |                                      |                            | 0.00                   |                            | 0.00                   |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                                      |                            |                        |                            |                        |
| 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                   |
| <b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>   |              | <b>26,181,949.86</b>                 |                            | <b>11,827,382.86</b>   |                            | <b>10,291,478.86</b>   |
| <b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>  |              | <b>7.04%</b>                         |                            | <b>3.36%</b>           |                            | <b>3.38%</b>           |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| <b>1. Special Education Pass-through Exclusions</b>  |              |                                      |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):   |              |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | Yes          |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  |              |                                      |                            |                        |                            |                        |
| Foothill SELPA   |              |                                      |                            |                        |                            |                        |
| <b>2. Special education pass-through funds</b>   |              |                                      |                            |                        |                            |                        |
| (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) |              |                                      |                            |                        |                            |                        |
|  |              | 7,339,967.00                         |                            | 7,339,967.00           |                            | 7,339,967.00           |
| <b>2. District ADA</b>   |              |                                      |                            |                        |                            |                        |
| 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)              |              |                                      |                            |                        |                            |                        |
|  |              | 23,453.00                            |                            | 22,867.00              |                            | 22,867.00              |
| <b>3. Calculating the Reserves</b>   |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 372,119,888.00                       |                            | 351,784,297.00         |                            | 304,932,339.00         |
| 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)  |              | 372,119,888.00                       |                            | 351,784,297.00         |                            | 304,932,339.00         |
| 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)  |              | 11,163,596.64                        |                            | 10,553,528.91          |                            | 9,147,970.17           |
| 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)   |              | 11,163,596.64                        |                            | 10,553,528.91          |                            | 9,147,970.17           |
| 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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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                   | Budget Adoption Budget<br>(Form 01CS, Item 1A) | First Interim Projected Year Totals<br>(Form AI, Lines A4 and C4) | Percent Change | Status         |
|-------------------------------|--|---|----------------|----------------|
| Current Year (2021-22)        |  |   |                |                |
| District Regular              | 24,692.00                                      | 24,692.00   |                |                |
| Charter School                |  | 0.00  |                |                |
| <b>Total ADA</b>              | <b>24,692.00</b>                               | <b>24,692.00</b>  | <b>0.0%</b>    | <b>Met</b>     |
| 1st Subsequent Year (2022-23) |  |   |                |                |
| District Regular              | 23,776.00                                      | 23,453.00   |                |                |
| Charter School                |  |   |                |                |
| <b>Total ADA</b>              | <b>23,776.00</b>                               | <b>23,453.00</b>  | <b>-1.4%</b>   | <b>Met</b>     |
| 2nd Subsequent Year (2023-24) |  |   |                |                |
| District Regular              | 23,770.00                                      | 22,867.00   |                |                |
| Charter School                |  |   |                |                |
| <b>Total ADA</b>              | <b>23,770.00</b>                               | <b>22,867.00</b>  | <b>-3.8%</b>   | <b>Not Met</b> |

**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 budget adoption 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)

2023-24 "not-met" caused by declining enrollment projection trends.



**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 budget adoption.

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

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

DATA ENTRY: Budget Adoption 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                   | Budget Adoption<br>(Form 01CS, Item 3B) | Enrollment<br>First Interim<br>CBEDS/Projected | Percent Change | Status       |
|-------------------------------|---|--|----------------|--------------|
| Current Year (2021-22)        | District Regular                        | 24,563   | 24,233         |              |
|                               | Charter School                          |  |                |              |
|                               | <b>Total Enrollment</b>                 | <b>24,563</b>                                  | <b>24,233</b>  | <b>-1.3%</b> |
| 1st Subsequent Year (2022-23) | District Regular                        | 24,557   | 23,628         |              |
|                               | Charter School                          |  |                |              |
|                               | <b>Total Enrollment</b>                 | <b>24,557</b>                                  | <b>23,628</b>  | <b>-3.8%</b> |
| 2nd Subsequent Year (2023-24) | District Regular                        | 24,553   | 23,628         |              |
|                               | Charter School                          |  |                |              |
|                               | <b>Total Enrollment</b>                 | <b>24,553</b>                                  | <b>23,628</b>  | <b>-3.8%</b> |

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

"Not Met" caused by projected larger than anticipated drop in enrollment trends.

**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. Budget Adoption 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<br>Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Form 01CS, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2018-19)  |   |  |  |
| District Regular  | 24,883  | 25,789   |  |
| Charter School  |   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>24,883</b>   | <b>25,789</b>                                      | <b>96.5%</b>                             |
| Second Prior Year (2019-20)   |   |  |  |
| District Regular  | 24,691  | 25,528   |  |
| Charter School  |   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>24,691</b>   | <b>25,528</b>                                      | <b>96.7%</b>                             |
| First Prior Year (2020-21)  |   |  |  |
| District Regular  | 24,691  | 24,924   |  |
| Charter School  | 0   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>24,691</b>   | <b>24,924</b>                                      | <b>99.1%</b>                             |
| Historical Average Ratio:   |   |  | 97.4%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |   |  | <b>97.9%</b>                             |

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

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

| Fiscal Year                   | Estimated P-2 ADA<br>(Form A1, Lines A4 and C4) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2021-22)        |   |   |                            |            |
| District Regular              | 23,453  | 24,233  |                            |            |
| Charter School                | 0   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>23,453</b>                                   | <b>24,233</b>   | <b>96.8%</b>               | <b>Met</b> |
| 1st Subsequent Year (2022-23) |   |   |                            |            |
| District Regular              | 22,867  | 23,628  |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>22,867</b>                                   | <b>23,628</b>   | <b>96.8%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2023-24) |   |   |                            |            |
| District Regular              | 22,867  | 23,628  |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>22,867</b>                                   | <b>23,628</b>   | <b>96.8%</b>               | <b>Met</b> |

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

| Fiscal Year                   | LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) |  | Percent Change | Status  |
|-------------------------------|--|--|----------------|---------|
|                               | Budget Adoption<br>(Form 01CS, Item 4B)                  | First Interim<br>Projected Year Totals |                |         |
|                               | Current Year (2021-22)                                   | 249,186,570.00                         |                |         |
| 1st Subsequent Year (2022-23) | 245,603,922.00   | 241,942,282.00                         | -1.5%          | Met     |
| 2nd Subsequent Year (2023-24) | 253,125,400.00   | 243,010,219.00                         | -4.0%          | 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 budget adoption 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)

2023-24 "Not Met" primarily caused by projected decline in enrollment trends.

**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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2018-19)  | 182,921,898.79  | 204,462,729.52                                     | 89.5%  |
| Second Prior Year (2019-20) | 190,492,254.68  | 208,010,148.57                                     | 91.6%  |
| First Prior Year (2020-21)  | 190,119,091.24  | 212,035,234.75                                     | 89.7%  |
| Historical Average Ratio:   |   |  | 90.3%  |

|  | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | 87.3% to 93.3%            | 87.3% to 93.3%                   | 87.3% to 93.3%                   |

**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<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B6, B10) |  |         |
| Current Year (2021-22)        | 199,458,071.00   | 234,020,885.00   | 85.2%  | Not Met |
| 1st Subsequent Year (2022-23) | 201,163,949.00   | 227,160,134.00   | 88.6%  | Met     |
| 2nd Subsequent Year (2023-24) | 212,186,329.00   | 215,408,508.00   | 98.5%  | Not 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)

2021-22 reflects carry-over and utility cost increase. 2023-24 includes a \$23.5 million solvency reduction in line B.10.

**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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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 | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B) | First Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|----------------------------|---|---|----------------|--|
|----------------------------|---|---|----------------|--|

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

|                               |               |               |        |     |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2021-22)        | 13,835,539.00 | 67,155,948.00 | 385.4% | Yes |
| 1st Subsequent Year (2022-23) | 13,835,539.00 | 13,835,539.00 | 0.0%   | No  |
| 2nd Subsequent Year (2023-24) | 13,935,539.00 | 13,835,539.00 | -0.7%  | No  |

Explanation:  
(required if Yes)

2021-22 includes COVID funds and carry-over.

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

|                               |               |               |        |     |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2021-22)        | 26,179,338.00 | 54,569,638.00 | 108.4% | Yes |
| 1st Subsequent Year (2022-23) | 26,125,488.00 | 28,999,846.00 | 11.0%  | Yes |
| 2nd Subsequent Year (2023-24) | 26,124,588.00 | 28,998,946.00 | 11.0%  | Yes |

Explanation:  
(required if Yes)

2021-22 includes carry-over. 2021-22, 2022-23, 2023-24 includes COVID funds adjustments

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

|                               |               |               |      |    |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2021-22)        | 16,910,173.00 | 17,411,227.00 | 3.0% | No |
| 1st Subsequent Year (2022-23) | 16,910,173.00 | 16,910,173.00 | 0.0% | No |
| 2nd Subsequent Year (2023-24) | 16,910,173.00 | 16,910,173.00 | 0.0% | No |

Explanation:  
(required if Yes)

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

|                               |               |               |       |     |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2021-22)        | 19,920,772.00 | 34,647,538.00 | 73.9% | Yes |
| 1st Subsequent Year (2022-23) | 18,026,742.00 | 21,776,742.00 | 20.8% | Yes |
| 2nd Subsequent Year (2023-24) | 17,579,743.00 | 17,995,101.00 | 2.4%  | No  |

Explanation:  
(required if Yes)

2021-22 includes carry-over and COVID funds adjustments. 2022-23 includes covid funds adjustments

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

|                               |               |               |       |     |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2021-22)        | 35,343,105.00 | 44,229,011.00 | 25.1% | Yes |
| 1st Subsequent Year (2022-23) | 33,517,465.00 | 39,187,527.00 | 16.9% | Yes |
| 2nd Subsequent Year (2023-24) | 33,311,234.00 | 33,981,296.00 | 2.0%  | No  |

Explanation:  
(required if Yes)

2021-22 includes carry-over and COVID funds adjustments. 2022-23 includes COVID funds adjustments.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Budget Adoption<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---|---------------------------|--|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |  |                |         |
| Current Year (2021-22)  | 56,925,050.00             | 139,136,813.00                         | 144.4%         | Not Met |
| 1st Subsequent Year (2022-23)   | 56,871,200.00             | 59,745,559.00                          | 5.1%           | Not Met |
| 2nd Subsequent Year (2023-24)   | 56,970,300.00             | 59,744,658.00                          | 4.9%           | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |  |                |         |
| Current Year (2021-22)  | 55,263,877.00             | 78,876,549.00                          | 42.7%          | Not Met |
| 1st Subsequent Year (2022-23)   | 51,544,207.00             | 60,964,269.00                          | 18.3%          | Not Met |
| 2nd Subsequent Year (2023-24)   | 50,890,977.00             | 51,976,397.00                          | 2.1%           | 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 budget adoption 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.

|  |   |
|--|---|
| <b>Explanation:</b><br>Federal Revenue<br>(linked from 6A<br>if NOT met)     | 2021-22 includes COVID funds and carry-over.  |
| <b>Explanation:</b><br>Other State Revenue<br>(linked from 6A<br>if NOT met) | 2021-22 includes carry-over. 2021-22, 2022-23, 2023-24 includes COVID funds adjustments |
| <b>Explanation:</b><br>Other Local Revenue<br>(linked from 6A<br>if NOT met) |   |

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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.

|  |  |
|--|--|
| <b>Explanation:</b><br>Books and Supplies<br>(linked from 6A<br>if NOT met)      | 2021-22 includes carry-over and COVID funds adjustments. 2022-23 includes covid funds adjustments  |
| <b>Explanation:</b><br>Services and Other Exps<br>(linked from 6A<br>if NOT met) | 2021-22 includes caary-over and COVID funds adjustments. 2022-23 includes COVID funds adjustments. |

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

|  | Required Minimum Contribution | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status  |
|--|-------------------------------|---|---------|
| 1. OMMA/RMA Contribution   | 11,137,044.00                 | 9,574,371.00  | Not Met |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7) |                               | 9,574,371.00  |         |

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)

The \$11.1 million required contribution assumes all budget is expended at year ending. However, historically millions of dollars are not spent by year ending, and are carried over to the following year. At year ending, the contribution will be adjusted based on "actual expenditures".

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)                                       | 7.0%                      | 3.4%                             | 3.4%                             |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 2.3%                      | 1.1%                             | 1.1%                             |

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

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

| Fiscal Year                   | Projected Year Totals  |   | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--|---|---|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |         |
| Current Year (2021-22)        | (14,177,764.00)  | 234,028,762.00  | 6.1%  | Not Met |
| 1st Subsequent Year (2022-23) | (14,354,567.00)  | 227,160,134.00  | 6.3%  | Not Met |
| 2nd Subsequent Year (2023-24) | (1,535,904.00)   | 215,408,508.00  | 0.7%  | 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's deficit spending pattern is primarily caused by increases in STRS, PERS, Special Education, Health and Welfare increases.



**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<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2) (Form MYPI, Line D2) | Status |
|-------------------------------|--|--------|
| Current Year (2021-22)        | 78,545,470.39  | Met    |
| 1st Subsequent Year (2022-23) | 28,449,013.39  | Met    |
| 2nd Subsequent Year (2023-24) | 26,271,551.39  | 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<br>General Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2021-22) | 49,222,347.45   | Met    |

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

|  | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form A1, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 23,453                    | 22,867                           | 22,867                           |
| 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):

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

|  | Current Year<br>Projected Year Totals<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 7,339,967.00                                       | 7,339,967.00                     | 7,339,967.00                     |

**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<br>Projected Year Totals<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 372,119,888.00                                     | 351,784,297.00                   | 304,932,339.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |  |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 372,119,888.00                                     | 351,784,297.00                   | 304,932,339.00                   |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 11,163,596.64                                      | 10,553,528.91                    | 9,147,970.17                     |
| 6. Reserve Standard - by Amount<br>(\$71,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                   | 11,163,596.64                                      | 10,553,528.91                    | 9,147,970.17                     |

**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<br>(Unrestricted resources 0000-1999 except Line 4)   | Current Year<br>Projected Year Totals<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)  | 11,163,597.00                                      | 10,553,529.00                    | 9,147,970.00                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 15,018,352.86                                      | 1,273,853.86                     | 1,143,506.86                     |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | 0.00   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 0.00   | 0.00                             | 0.00                             |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   | 0.00                             | 0.00                             |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 26,181,949.86                                      | 11,827,382.86                    | 10,291,478.86                    |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 7.04%  | 3.36%                            | 3.38%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>11,163,596.64</b>                               | <b>10,553,528.91</b>             | <b>9,147,970.17</b>              |
| Status:   | Met  | Met                              | Met                              |

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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   | Budget Adoption<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|---|--|--|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |  |  |                   |                  |         |
| Current Year (2021-22)  | (41,077,280.00)                          | (38,930,963.00)                        | -5.2%             | (2,146,317.00)   | Not Met |
| 1st Subsequent Year (2022-23)   | (41,077,280.00)                          | (38,902,837.00)                        | -5.3%             | (2,174,443.00)   | Not Met |
| 2nd Subsequent Year (2023-24)   | (41,077,280.00)                          | (38,902,837.00)                        | -5.3%             | (2,174,443.00)   | Not Met |
| <b>1b. Transfers In, General Fund *</b>   |  |  |                   |                  |         |
| 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     |
| <b>1c. Transfers Out, General Fund *</b>  |  |  |                   |                  |         |
| Current Year (2021-22)  | 3,842,773.00                             | 3,850,650.00                           | 0.2%              | 7,877.00         | Met     |
| 1st Subsequent Year (2022-23)   | 3,332,212.00                             | 3,332,212.00                           | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2023-24)   | 3,213,195.00                             | 3,213,195.00                           | 0.0%              | 0.00             | Met     |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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)

Special Education funding increased by \$2 million ongoing, thereby reducing the contributions.

1b. MET - Projected transfers in have not changed since budget adoption 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 budget adoption 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 budget adoption that may impact the general fund operational budget.

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

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**S6. Long-term Commitments**

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment                                 | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2021 |
|--|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|  |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Leases   |                      |                                      |                             |                                      |
| Certificates of Participation                      |                      |                                      |                             |                                      |
| General Obligation Bonds                           | 20                   | Property Tax                         | Measure K and Measure S     | 345,153,166                          |
| Supp Early Retirement Program                      |                      |                                      |                             |                                      |
| State School Building Loans                        |                      |                                      |                             |                                      |
| Compensated Absences                               |                      |                                      |                             |                                      |
| Other Long-term Commitments (do not include OPEB): |                      |                                      |                             |                                      |
| City of Glendale Loan                              | 3                    | Central RDA Funds                    | 7439                        | 546,619                              |
| CREBS  | 14                   | Fund 40.1 RDA Funds                  | 7439                        | 12,008,018                           |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
| <b>TOTAL:</b>                                      |                      |                                      |                             | <b>357,707,803</b>                   |

| Type of Commitment (continued)                                       | Prior Year (2020-21)<br>Annual Payment (P & I) | Current Year (2021-22)<br>Annual Payment (P & I) | 1st Subsequent Year (2022-23)<br>Annual Payment (P & I) | 2nd Subsequent Year (2023-24)<br>Annual Payment (P & I) |
|--|--|--|---|---|
| Leases   |  |  |   |   |
| Certificates of Participation  |  |  |   |   |
| General Obligation Bonds   | 20,452,382                                     | 19,973,464                                       | 20,304,737  | 20,146,457  |
| Supp Early Retirement Program  |  |  |   |   |
| State School Building Loans  |  |  |   |   |
| Compensated Absences   |  |  |   |   |
| Other Long-term Commitments (continued):                             |  |  |   |   |
| City of Glendale Loan  | 258,000  | 279,000  | 301,000   | 20,314  |
| CREBS  | 1,317,113                                      | 1,309,821  | 1,301,684   | 1,294,685   |
|  |  |  |   |   |
|  |  |  |   |   |
|  |  |  |   |   |
|  |  |  |   |   |
|  |  |  |   |   |
|  |  |  |   |   |
| <b>Total Annual Payments:</b>  | <b>22,027,495</b>                              | <b>21,562,285</b>                                | <b>21,907,421</b>                                       | <b>21,461,456</b>                                       |
| <b>Has total annual payment increased over prior year (2020-21)?</b> | <b>No</b>                                      | <b>No</b>  | <b>No</b>   | <b>No</b>   |

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)



**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

|  | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim  |
|--|--|----------------|
| a. Total OPEB liability                                | 117,621,020.00                           | 126,289,665.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 117,621,020.00                           | 126,289,665.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b)    | 0.00                                     | 0.00           |

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

| Actuarial    | Actuarial    |
|--------------|--------------|
| Jun 30, 2020 | Jun 30, 2021 |

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

|                               | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2021-22)        | 3,875,172.00                             | 3,692,559.00  |
| 1st Subsequent Year (2022-23) | 3,875,172.00                             | 3,692,559.00  |
| 2nd Subsequent Year (2023-24) | 3,875,172.00                             | 3,695,559.00  |

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)        | 2,568,939.00 | 2,569,672.00 |
| 1st Subsequent Year (2022-23) | 2,568,939.00 | 2,569,672.00 |
| 2nd Subsequent Year (2023-24) | 2,568,939.00 | 2,569,672.00 |

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

|                               |              |              |
|-------------------------------|--------------|--------------|
| Current Year (2021-22)        | 2,264,297.00 | 2,284,768.00 |
| 1st Subsequent Year (2022-23) | 2,264,297.00 | 2,284,768.00 |
| 2nd Subsequent Year (2023-24) | 2,264,297.00 | 2,284,768.00 |

d. Number of retirees receiving OPEB benefits

|                               |    |    |
|-------------------------------|----|----|
| Current Year (2021-22)        | 99 | 99 |
| 1st Subsequent Year (2022-23) | 99 | 99 |
| 2nd Subsequent Year (2023-24) | 99 | 99 |

4. Comments:

There is a prior Superintendent who receives lifetime benefits past age 65. Refer to GASB 75 study for details.

**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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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)
 

|    |
|----|
| No |
|----|
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

|     |
|-----|
| n/a |
|-----|
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
 

|     |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

|   | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| a. Accrued liability for self-insurance programs  |  |               |
| b. Unfunded liability for self-insurance programs |  |               |

3. Self-Insurance Contributions

|  | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| a. Required contribution (funding) for self-insurance programs |  |               |
| Current Year (2021-22)   |  |               |
| 1st Subsequent Year (2022-23)                                  |  |               |
| 2nd Subsequent Year (2023-24)                                  |  |               |
| b. Amount contributed (funded) for self-insurance programs     |  |               |
| Current Year (2021-22)   |  |               |
| 1st Subsequent Year (2022-23)                                  |  |               |
| 2nd Subsequent Year (2023-24)                                  |  |               |

4. Comments:

Health and Welfare is fully insured. Workers Comp is currently "dollar-one" coverage. Pre 2005 workers comp are self insured (minor programs).

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

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)<br>(2020-21) | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,285.0                               | 1,285.0                   | 1,285.0                          | 1,285.0                          |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

|  | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | No                        |                                  |                                  |

**One Year Agreement**

|   |  |  |
|---|--|--|
| Total cost of salary settlement                   |  |  |
| % change in salary schedule from prior year<br>or |  |  |

**Multiyear Agreement**

|   |  |  |
|---|--|--|
| Total cost of salary settlement   |  |  |
| % change in salary schedule from prior year<br>(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

|           |
|-----------|
| 1,417,339 |
|-----------|

7. Amount Included for any tentative salary schedule increases

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------------------------|----------------------------------|----------------------------------|
| 0                         | 0                                | 0                                |

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the Interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 28,160,000                | 28,250,000                       | 30,510,000                       |
| Varies                    | Varies                           | Varies                           |
| 2.0%                      | 2.0%                             | 2.0%                             |

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

|    |
|----|
| No |
|----|

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

|  |
|--|
|  |
|--|

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

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

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 1,350,000                 | 1,350,000                        | 1,350,000                        |
| 1.0%                      | 1.0%                             | 1.0%                             |

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

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

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| Yes                       | Yes                              | Yes                              |

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

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

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)<br>(2020-21) | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 972.0                                 | 976.0                     | 976.0                            | 976.0                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year or

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

|  | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
|  | 0                         | 0                                | 0                                |

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 13,080,000                | 14,130,000                       | 15,260,000                       |
| Varies                    | Varies                           | Varies                           |
| 2.0%                      | 8.0%                             | 8.0%                             |

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

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

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 330,000                   | 330,000                          | 330,000                          |
| 1.0%                      | 1.0%                             | 1.0%                             |

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

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

| Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| Yes                       | Yes                              | Yes                              |

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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)<br>(2020-21) | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 198.0                                 | 198.0                     | 198.0                            | 198.0                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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")

|  | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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

4. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

|  | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| Total cost of H&W benefits   | 4,360,000                 | 4,710,000                        | 5,090,000                        |
| Percent of H&W cost paid by employer                               | Varies                    | Varies                           | Varies                           |
| Percent projected change in H&W cost over prior year               | 2.0%                      | 8.0%                             | 8.0%                             |

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

|   | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| Cost of step & column adjustments                               | 100,000                   | 100,000                          | 100,000                          |
| Percent change in step and column over prior year               | 1.0%                      | 1.0%                             | 1.0%                             |

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

|   | Current Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the interim and MYPs? | No                        | No                               | No                               |
| Total cost of other benefits                                  | 0                         | 0                                | 0                                |
| Percent change in cost of other benefits over prior year      | 0.0%                      | 0.0%                             | 0.0%                             |

**S9. Status of Other Funds**

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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