

GLENDALE UNIFIED SCHOOL DISTRICT

March 8, 2022

ACTION REPORT NO. 2

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

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

SUBJECT: Second Interim Financial Report and Certification – AB 1200

The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on January 31, 2022, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). Additionally, 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.

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, and plan for the District’s future educational and facility needs.

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.**

In 2021-22, there is a 5.07% COLA increase to Local Control Funding Formula (LCFF). Local Control Funding Formula (LCFF) State funding is projecting to get COLA only increases in future years. It is prudent to remember that revenue assumptions may decrease if the legislation appropriation priorities shift, other unexpected State tax shortfalls occur, or the District's student enrollment, ADA, or demographic changes. While there are many positive economic indicators, there is still a level of economic uncertainty due to the unpredictability of COVID-19, as well as other global concerns. Inflation has also become a major concern as the cost of everyday goods and services continue to rise to levels not seen since 1982. The Federal Reserve's response to inflation, including interest rate hikes, could impact the stock market and the State budget.

Given the positive balances in all three years, the District is recommending a **"positive"** certification for the Second Interim Report. A **"positive"** Second Interim was only achieved using budget assumptions that include utilizing all of the current and future year LCFF growth, all current undesignated reserves, as well as, the 2022-23 (net) \$6.0 million, and the 2023-24 \$16.5 million Fiscal Stabilization Plan. See Attachment C.

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 January 31, 2022. 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 January 31, 2022. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2022. 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 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 TK-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.

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

- Other Programs
 - Revised LCFF Funding Variables
 - 2021-22 Special Education Disproportionality Program Appropriation
 - 2021-22 One-Time Projected Actuals vs. Budget

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/ADA assumptions are listed in Attachment A. Given the future years of LCFF revenue increases are only estimates, based on the State’s proposals, and the State will not have finalized the LCFF calculation until year-end, the Los Angeles County Office of Education has cautioned school districts of using or committing these future revenue increases. As it is noted in Attachment B, the future year LCFF revenue increases have been utilized or budgeted and they are no longer being reserved. However, if these increases and/or the \$6.0 million plan for 2022-23 and the \$16.5 million plan for 2023-24 do not materialize, the District will have a negative Unassigned Balance in the out years, and will be unable to meet its financial obligation in future years.

Local Control Funding Formula Income (LCFF)

The 2021-22 LCFF calculation results in a net \$11.5 million funding increase, which reflects a 5.07% COLA. This is a net change 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 (based on 2019-20 hold harmless). In the State Budget Act, it was anticipated that there would be a COLA increase of 5.33% in 2022-23. This COLA of 5.33% combined with the ADA cliff for 2022-23, results in an estimated total LCFF reduction of \$6.5 million. The 2023-24 and 2024-25 COLAs are 3.61% and 3.64%, respectively. Attachment B highlights the fiscal impact of the change in COLA and ADA.

Other State Revenue

The Governor’s January Proposal reflects categorical COLAs at 5.33% for 2022-23, 3.61% for 2023-24, and 3.64% for 2024-25.

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 estimates \$163 per ADA in the Unrestricted General Fund and \$65 in the Restricted General Fund.

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. The cost of 1% salary increase is approximately \$2.3 million. The 2021-22 projection also reflects an annual increase in health and welfare cost of \$0.4 million. There is an increase of \$2.5 million each year for 2022-23 and 2023-24.

Special Education Funding Formula

The January Governor's budget proposes commitments for ongoing special education funding, \$500 million in Proposition 98, General Fund, and 5.33% COLA adjustment. The increased, ongoing allocation to the new base funding formula results in a 2021-22 base rate of \$715 per ADA, and in 2022-23 a base rate of \$820 per ADA.

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.

Financial Stability Plan

A board approved resolution was presented to LACOE with the 2021-22 First Interim Report for the 2022-23 Fiscal Stabilization Plan of \$6.0 million.

At this point in the budget cycle, it is prudent to begin planning the Fiscal Stabilization Plan required for 2023-24. The current 2023-24 FSP is \$16.5 million, but does not yet include the impact of compensation negotiations currently in progress.

A continuous analysis of the District Solvency and Financial Stability Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

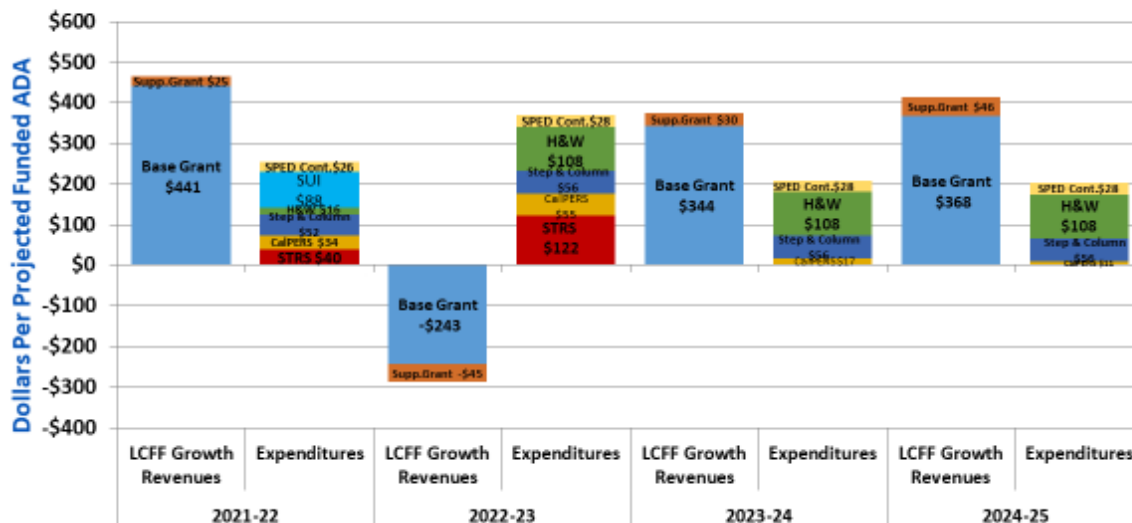
Cautions and Challenges

- The academic challenges of COVID-19, post COVID-19.
- Declining enrollment and no ADA hold harmless provision for 2021-22 and beyond which will impact the District's LCFF funding in 2022-23

- Drop in Unduplicated Pupil Counts (UPP) - especially in 2022-23.
- Current Federal and State Pandemic Funding – need to ensure compliance with spending regulations and spending deadlines. The District’s total funding is \$119 million which has already been either expensed, obligated, or committed.
- ADA cliff and the drop in funded ADA in 2022-23
- Governor’s Proposal of computed average ADA using the prior three years’ average ADA
- Increases in CalPERS and CalSTRS employer contribution rates
- Increases in Health and Welfare Cost
- Implement the 2022-23 Fiscal Stabilization Plan of \$6.0 million and 2023-24 Fiscal Stabilization Plan of \$16.5 million. These plans may change depending on the State budget, and ongoing compensation negotiations.

Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, Step and Column, and Special Education Contribution increases for the next four years. As illustrated, there is a significant drop in base revenue being below zero, while the expenses keep increasing. Please note that starting 2023-34 the STRS increase is zero because there are no estimated rate increases. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, and the trend in declining enrollment, it will become increasingly difficult to achieve a balanced budget.

**GUSD LCFF Increased/Decreased Revenues Have Automatic Increased Obligations
 Unrestricted General Fund – Second Interim 2021-22**



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

Student Activity Special Revenue Fund (08.0)

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.

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 January 31, 2022, 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. 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 January 31, 2022, the fund had a cash balance of \$1,590,179.

Deferred Maintenance Fund (14.0)

All projects previously listed as Deferred Maintenance are 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 January 31, 2022, the fund had a cash balance of \$5,441,382.

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 Elementary School, \$6.8 million for Jefferson Elementary School, \$4.7 million for La Crescenta Elementary School, \$2.2 million for Lincoln Elementary School, \$3.7 million for Muir Elementary School, \$5.9 million for Glendale High School, and \$4.6 million for Hoover High School ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore Elementary School ORG Project. In 2019-20, \$2.3 million was transferred from Capital Project Fund (40.1) for Glendale High School Pool Project. In 2020-21, \$735,000 was transferred to this fund from Capital Project Fund (40.1) for the GHS Chiller Replacement Project. In 2020-21, \$3 million was transferred to this fund from the County School Facilities Fund (35.0) for the Clark Magnet High School STEM building. In 2021-22, \$3.8 million was transferred from the Capital Project and Improvement Fund (40.1) for the Marshal Elementary School Cafeteria Multipurpose Building project. A \$38 million GO Bond Series D was issued in September 2018. The final Series E of GO Bonds of \$38 million was issued in October 2020. As of January 31, 2022, the cash balance in Fund (21.1) was \$89,463,409.

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 School, Fremont Elementary School, Balboa Elementary School, and Franklin Elementary School 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 Projects Fund (40.1). Cerritos Elementary School, Toll Middle School, Mann Elementary School, Muir Elementary School, R.D. White Elementary School, Jefferson Elementary School, Wilson Middle School, Glendale High School, Hoover High School Solar projects were financed with this series of CREBs. As of January 31, 2022, the fund had a cash balance of \$74,481.

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 Elementary School, \$1.0 million for Glendale High School, and \$0.7 million for Dunsmore Elementary School ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore Elementary School ORG Project. In 2018-19, \$850,000 was transferred to the Capital Project Fund (40.1) for the Cloud Preschool Portable Project. In 2019-20, \$500,000 was transferred from Developer Fee Fund (25.0) to Capital Project Fund (40.1) for Cloud Preschool Portable Project. The fund began the current year, with a balance of \$10,828,884 and has received income of \$345,614 through January 31, 2022. 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 was transferred from this fund 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 million was transferred from this fund to the Building Fund (21.1) for the Clark Magnet High School STEM building. As of January 31, 2022, this fund had a cash balance of \$6,335.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board, deposited into Fund (35), 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 Portable 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 from Capital Project Fund (40.1) to Building Fund (21.1) for Glendale High School Pool Project. Also, in 2019-20, \$500,000 was transferred from Developer Fee Fund (25.0) to Capital Project Fund (40.1) for Cloud Preschool Portable Project. In 2020-21, \$735,000 was transferred to the Measure S Projects Fund (21.1) for the GHS Chiller Replacement Project. In

2021-22, \$3.8 million was transferred from the Capital Projects and Improvement Fund (40.1) to the Building Fund (21.1) for the Marshall Elementary School Cafeteria Multipurpose Building Project. As of January 31, 2022, the fund's cash balance was \$16,323,885.

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 January 31, 2022, the fund's cash balance was \$970,272.

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 school years, 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 January 31, 2022, this fund had a cash balance of \$2,457,446.

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 expense 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 January 31, 2022, this fund had a cash balance of \$4,371,476.

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 2021-22 is 1.675% of salaries.

The expenditures will include the payment to ASCIP for 2021-22 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of January 31, 2022, the fund had a cash balance of \$4,353,744.

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 was 1.298% with no decrease. The rate remained the same for 2017-18 and 2018-19, 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 January 31, 2022, this fund had a cash balance of \$1,067,447.

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 January 31, 2022, this fund had a cash balance of \$337,003.

**2021-22 Second Interim - March 8, 2022 Board
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
Second Interim		\$11,523,940	(\$6,584,640)	\$8,579,445	\$9,469,511
- Revenue Net Percentage Increase	-0.15%	4.80%	5.11%	3.54%	3.79%
- Projected Increase In Funding Per ADA	-\$14	\$461	\$515	\$375	\$415
- Total LCFF Funding Per ADA	\$9,608	\$10,069	\$10,584	\$10,958	\$11,374
- 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%
Second Interim		52.20%	51.19%	50.94%	51.36%
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%
Second Interim		5.07%	5.33%	3.61%	3.64%
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
Second Interim		24,723	22,897	22,897	22,894
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
Second Interim		24,213	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
Second 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 Second Interim Adjustments
March 8, 2022 Board

Major Changes	2020-21	2021-22	2022-23	2023-24	2024-25
Adopted Budget 2021-22 Ending Balance	\$ 33,643,286	\$ 27,421,058	\$ 23,099,334	\$ 23,249,814	\$ 29,217,679
Adjustment For Unaudited Actual 2020-21 Ending Balance	\$ 13,694,765	\$ 13,694,765	\$ 13,694,765	\$ 13,694,765	\$ 13,694,765
Revised 2021-22 Ending Balance Reflecting Above Adjustment	\$ 47,338,051	\$ 41,115,823	\$ 36,794,099	\$ 36,944,579	\$ 42,912,444
Initial Adjustments (After Governor Signed State Budget) --- (Part Of First Interim Adjustments)					
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)
First Interim Adjustments (continued)					
Revised LCFE 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)
2022-23 PROJECTED FISCAL STABILIZATION PLAN					
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			\$ -	\$ -	\$ -
2023-24 PROJECTED FISCAL STABILIZATION PLAN "PLACE HOLDER"					
			\$ -	\$ 23,500,000	\$ 23,500,000
Second Interim Adjustments					
2023-24 PROJECTED FISCAL STABILIZATION PLAN (Adjustments made in 2nd Interim to 1st Interim entries above. Done in response to increased COLA in					
"Reversal" 2023-24 PROJECTED FISCAL STABILIZATION PLAN (in 1st Interim)			\$ -	\$ (23,500,000)	\$ (23,500,000)
"REVISED" 2023-24 Fiscal Stabilization Plan "Placeholder"			\$ -	\$ 16,500,000	\$ 16,500,000
Revised LCFE Funding Variables	\$	4,474	\$ 403,564	\$ 7,915,072	\$ 8,658,112
2021-22 One-Time Projected Actuals vs. Budget Savings (assigned)	\$	6,853,282	\$ -	\$ -	\$ -
2021-22 One-Time Projected Actuals vs. Budget Savings (unassigned)	\$	378,207	\$ -	\$ -	\$ -
Special Education Disproportionality Program Appropriation	\$	-	\$ (350,000)	\$ (350,000)	\$ (350,000)
Election Costs (paid in 2022-23)	\$	-	\$ (700,000)	\$ -	\$ -
Gifted and Talented Education	\$	(100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Violence Prevention (Guard)	\$	(67,800)	\$ (67,800)	\$ (67,800)	\$ (67,800)
Misc. Adjustments	\$	(8,721)	\$ -	\$ -	\$ -
GTA, CSEA & GSMA Potential Settlements (2020-21, 2021-22, 2022-23)	\$	-	???	\$ -	\$ -
Current Year Impact	\$	-	\$ (896,094)	\$ (10,847,079)	\$ (1,289,112)
Cumulative Impact to Ending Balance	\$	-	\$ (896,094)	\$ (11,743,173)	\$ (13,779,173)
Adjusted Ending Balance Projection	\$ 47,338,051	\$ 40,219,729	\$ 25,050,926	\$ 23,912,294	\$ 29,133,271
Assigned and Restricted Balances:					
Revolving Cash	\$	70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$	183,810	\$ 183,810	\$ 183,810	\$ 183,810
Prepaid Expenditures	\$	-	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$	10,533,577	\$ 11,265,375	\$ 10,227,710	\$ 9,373,510
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
Projected End of Year 2021-22 Carry-over	\$	-	\$ 6,853,282	\$ 6,853,282	\$ 6,853,282
Reserve for One-Time 2017-18 Discretionary Funding Carry-Over	\$	771,978	\$ -	\$ -	\$ -
Other	\$	-	\$ -	\$ -	\$ -
Unassigned Balance	\$ 20,182,887	\$ 15,122,735	\$ 991,597	\$ 707,165	\$ 5,858,402

**GLENDALE UNIFIED SCHOOL DISTRICT 2023-24 Fiscal Stabilization Plan – Draft #2 (3/8/22)
(Required by LACOE to meet Positive Budget Certification)**

Dept	Program	Est. Savings/Rev
1. LCFF Funding	2023-24 LCFF above current COLA projection of 3.61% already included; every 1% = \$2.5m	\$ 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.	\$ 1,000,000
5. Benefits budget	Reduce annual increase in projected H&W rates from +8% (May 2023); 1% = \$400,000	\$ 0
6. Elementary	Adjust Teaching FTE due to declining enrollment est. for 2023-24 (-2.5%?)	\$ 2,000,000
7. Middle School	Adjust Teaching FTE due to declining enrollment est. for 2023-24 (-2.5%?)	\$ 600,000
8. High School	Adjust Teaching FTE due to declining enrollment est. for 2023-24 (-2.5%?)	\$ 400,000
9. Classified	Adjust Classified staffing due to declining enrollment	\$ 500,000
10. Management	Adjust Management staffing due to declining enrollment	\$ 250,000
11. Districtwide	TBD – Additional budget reductions needed	\$ 11,750,000
	Total Impact Needed (new revenue + expense reductions) = \$16,500,000+	Current Total = \$ 16,500,000

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	249,186,570.00	248,926,012.00	135,016,057.17	248,930,486.00	4,474.00	0.0%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	23,997.95	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,830,250.00	5,152,431.00	2,792,833.92	5,152,431.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,475,967.00	4,530,655.00	1,866,669.02	4,530,655.00	0.00	0.0%
5) TOTAL, REVENUES			258,692,787.00	258,809,098.00	139,699,358.06	258,813,572.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,241,020.00	105,784,573.00	47,390,236.15	102,509,449.00	3,275,124.00	3.1%
2) Classified Salaries		2000-2999	28,695,893.00	28,927,312.00	13,790,302.63	27,377,945.00	1,549,367.00	5.4%
3) Employee Benefits		3000-3999	63,943,260.00	63,899,079.00	26,798,036.01	62,656,297.00	1,242,782.00	1.9%
4) Books and Supplies		4000-4999	5,538,381.00	12,556,919.00	5,395,973.74	10,962,910.00	1,594,009.00	12.7%
5) Services and Other Operating Expenditures		5000-5999	19,340,602.00	22,048,917.00	13,026,930.42	23,194,355.00	(1,145,438.00)	-5.2%
6) Capital Outlay		6000-6999	988,969.00	1,058,969.00	8,608.74	541,411.00	517,558.00	48.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	220,000.00	247,537.00	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	(1,328,549.00)	198,159.00	-17.5%
9) TOTAL, EXPENDITURES			223,837,735.00	233,365,379.00	106,657,624.69	226,133,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			34,855,052.00	25,443,719.00	33,041,733.37	32,679,754.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	7,877.00	7,877.00	7,877.00	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)	(39,790,199.00)	(9,586,118.00)	(39,790,199.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,077,280.00)	(39,798,076.00)	(9,593,995.00)	(39,798,076.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,222,228.00)	(14,354,357.00)	23,447,738.37	(7,118,322.00)		
F. FUND BALANCE, RESERVES								
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	32,983,693.86		40,219,728.86		
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		13,577,809.00		
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 Carry-Overs	0000	9780		2,584,923.00				
Assigned for MAA	0000	9780		4,139,604.00				
Assigned for MAA	0000	9780				4,139,604.00		
Assigned for Projected 2021-22 Carry-	0000	9780				6,853,282.00		
Assigned for Prior Year Carry-Over	0000	9780				2,584,923.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,921,572.00	12,195,804.00		11,265,375.00		
Unassigned/Unappropriated Amount		9790	14,852,663.86	13,809,552.86		15,122,734.86		

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)
A. REVENUES								
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	67,139,307.00	13,010,899.08	67,139,307.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,349,088.00	51,392,229.00	33,326,887.23	51,392,229.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,434,206.00	13,165,416.00	4,451,014.43	13,165,416.00	0.00	0.0%
5) TOTAL, REVENUES			47,418,833.00	131,696,952.00	50,788,800.74	131,696,952.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,343,646.00	60,144,796.00	17,619,582.48	47,733,714.00	12,411,082.00	20.6%
2) Classified Salaries		2000-2999	19,403,246.00	28,589,819.00	8,299,571.94	20,830,876.00	7,758,943.00	27.1%
3) Employee Benefits		3000-3999	25,355,277.00	24,845,899.00	11,064,415.58	24,502,605.00	343,294.00	1.4%
4) Books and Supplies		4000-4999	14,382,391.00	26,265,597.00	11,115,527.33	22,404,055.00	3,861,542.00	14.7%
5) Services and Other Operating Expenditures		5000-5999	16,001,503.00	27,428,733.00	19,258,156.60	28,053,624.00	(624,891.00)	-2.3%
6) Capital Outlay		6000-6999	54,102.00	339,333.00	3,296,872.58	306,508.00	32,825.00	9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 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	887,549.00	0.00	887,549.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,038,555.00	169,310,726.00	70,933,126.51	145,527,931.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,619,722.00)	(37,613,774.00)	(20,144,325.77)	(13,830,979.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,842,773.00	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	39,790,199.00	9,586,118.00	39,790,199.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,234,507.00	35,947,426.00	9,586,118.00	35,947,426.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,385,215.00)	(1,666,348.00)	(10,558,207.77)	22,116,447.00		
F. FUND BALANCE, RESERVES								
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)	13,598,134.53		37,380,929.53		
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	13,598,134.53		37,380,929.53		
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			(17,375,948.00)	0.00		0.00		

2021-22 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	249,186,570.00	248,926,012.00	135,016,057.17	248,930,486.00	4,474.00	0.0%
2) Federal Revenue		8100-8299	13,835,539.00	67,339,307.00	13,034,897.03	67,339,307.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,179,338.00	56,544,660.00	36,119,521.15	56,544,660.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,910,173.00	17,696,071.00	6,317,683.45	17,696,071.00	0.00	0.0%
5) TOTAL, REVENUES			306,111,620.00	390,506,050.00	190,488,158.80	390,510,524.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	132,584,666.00	165,929,369.00	65,009,818.63	150,243,163.00	15,686,206.00	9.5%
2) Classified Salaries		2000-2999	48,099,139.00	57,517,131.00	22,089,874.57	48,208,821.00	9,308,310.00	16.2%
3) Employee Benefits		3000-3999	89,298,537.00	88,744,978.00	37,862,451.59	87,158,902.00	1,586,076.00	1.8%
4) Books and Supplies		4000-4999	19,920,772.00	38,822,516.00	16,511,501.07	33,366,965.00	5,455,551.00	14.1%
5) Services and Other Operating Expenditures		5000-5999	35,342,105.00	49,477,650.00	32,285,087.02	51,247,979.00	(1,770,329.00)	-3.6%
6) Capital Outlay		6000-6999	1,043,071.00	1,398,302.00	3,305,481.32	847,919.00	550,383.00	39.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,029,000.00	1,029,000.00	526,537.00	1,029,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(441,000.00)	(242,841.00)	0.00	(441,000.00)	198,159.00	-81.6%
9) TOTAL, EXPENDITURES			326,876,290.00	402,676,105.00	177,590,751.20	371,661,749.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(20,764,670.00)	(12,170,055.00)	12,897,407.60	18,848,775.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,842,773.00	3,850,650.00	7,877.00	3,850,650.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,842,773.00)	(3,850,650.00)	(7,877.00)	(3,850,650.00)		

2021-22 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,607,443.00)	(16,020,705.00)	12,889,530.60	14,998,125.00		
F. FUND BALANCE, RESERVES								
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	46,581,828.39		77,600,658.39		
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	13,598,134.53		37,380,929.53		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			16,087,777.00	6,724,527.00		13,577,809.00		
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 Carry-Overs	0000	9780		2,584,923.00				
Assigned for MAA	0000	9780		4,139,604.00				
Assigned for MAA	0000	9780				4,139,604.00		
Assigned for Projected 2021-22 Carry-	0000	9780				6,853,282.00		
Assigned for Prior Year Carry-Over	0000	9780				2,584,923.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,921,572.00	12,195,804.00		11,265,375.00		
Unassigned/Unappropriated Amount			(2,523,284.14)	13,809,552.86		15,122,734.86		

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	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		9788	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	436,646.00	4,899,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	820,979.00	2,440,085.00	1,819,106.00	2,440,085.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	42.96	0.00	0.00	0.0%
5) TOTAL REVENUES			5,720,861.00	7,339,967.00	2,055,794.96	7,339,967.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,720,861.00	7,339,967.00	2,055,752.00	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	2,055,752.00	7,339,967.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	42.96	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	42.96	0.00		
F. FUND BALANCE, RESERVES								
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		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	401,984.00	704,236.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,235,984.00	2,235,984.00	1,761,866.00	2,235,984.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,045.00	350,045.00	199.15	350,045.00	0.00	0.0%
5) TOTAL REVENUES			3,290,265.00	3,290,265.00	2,164,031.15	3,290,265.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,817,117.00	1,817,117.00	892,025.90	1,817,117.00	0.00	0.0%
2) Classified Salaries		2000-2999	582,411.00	582,411.00	390,153.05	582,411.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,333,722.00	1,333,722.00	807,563.57	1,333,722.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	49,489.04	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	76,866.41	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, 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	2,016,067.97	4,129,038.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(838,773.00)	(838,773.00)	147,933.18	(838,773.00)		
D. OTHER FINANCING SOURCES/USES								
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		7830-7699	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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	20,000.00	147,933.18	20,000.00		
F. FUND BALANCE, RESERVES								
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								
		9780	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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,950,000.00	6,950,000.00	5,173,083.39	6,950,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	684,224.00	684,224.00	275,101.18	684,224.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,270,800.00	2,270,800.00	(4,712.31)	2,270,800.00	0.00	0.0%
5) TOTAL REVENUES			9,905,024.00	9,905,024.00	5,443,472.26	9,905,024.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,256,407.00	3,256,407.00	1,322,114.31	3,256,407.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,029,407.00	2,029,407.00	651,472.56	2,029,407.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	1,843,812.89	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	155,508.15	286,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	109,090.85	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	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	4,081,998.78	9,854,124.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			50,900.00	50,900.00	1,381,473.50	50,900.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,900.00	50,900.00	1,361,473.50	50,900.00		
F. FUND BALANCE, RESERVES								
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			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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	6,628.35	90,000.00	0.00	0.0%
5) TOTAL REVENUES			90,000.00	90,000.00	6,628.35	90,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,000.00	90,000.00	6,628.35	90,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,000.00	90,000.00	6,626.35	90,000.00		
F. FUND BALANCE, RESERVES								
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								
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	122,561.03	550,000.00	0.00	0.0%
5) TOTAL REVENUES			550,000.00	550,000.00	122,561.03	550,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	972,508.00	972,508.00	468,340.93	972,508.00	0.00	0.0%
3) Employee Benefits		3000-3999	541,365.00	541,365.00	243,884.75	541,365.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	2,895.55	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	18,091.59	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,620,000.00	42,720,446.00	6,340,377.40	42,720,446.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			27,133,873.00	44,234,319.00	7,073,690.22	44,234,319.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,583,873.00)	(43,684,319.00)	(6,951,129.19)	(43,684,319.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,807,411.00	3,807,411.00	3,807,411.00	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	3,807,411.00	3,807,411.00	3,807,411.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,583,873.00)	(39,876,908.00)	(3,143,718.19)	(39,876,908.00)		
F. FUND BALANCE, RESERVES								
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	52,005,834.11		52,005,834.11		
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								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,130,000.00	1,130,000.00	345,814.42	1,130,000.00	0.00	0.0%
5) TOTAL REVENUES			1,130,000.00	1,130,000.00	345,814.42	1,130,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,888.00	36,888.00	18,444.54	36,888.00	0.00	0.0%
3) Employee Benefits		3000-3999	22,942.00	22,942.00	13,233.91	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	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			977,554.00	523,330.00	31,878.45	523,330.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			152,446.00	606,670.00	313,935.97	606,670.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			152,446.00	608,670.00	313,935.97	608,670.00		
F. FUND BALANCE, RESERVES								
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	11,435,553.51		11,435,553.51		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	8,318,168.74	8,772,392.74		8,772,392.74		
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7.44	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	7.44	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	7.44	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	7.44	0.00		
F. FUND BALANCE, RESERVES								
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		9790	0.00	0.00		0.00		

2021-22 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	163,948.50	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	82,940.20	680,000.00	0.00	0.0%
5) TOTAL REVENUES			680,000.00	680,000.00	246,888.70	680,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	719,500.00	719,500.00	1,586.50	719,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	429,481.00	429,481.00	51,005.30	429,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,514,000.00	5,463,153.00	41,013.25	5,463,153.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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	7,921,955.00	752,127.35	7,921,955.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,292,802.00)	(7,241,955.00)	(505,238.65)	(7,241,955.00)		
D. OTHER FINANCING SOURCES/USES								
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	3,799,534.00	3,799,534.00	3,799,534.00	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	(815,534.00)	(3,799,534.00)	(815,534.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,308,802.00)	(8,057,489.00)	(4,304,772.65)	(8,057,489.00)		
F. FUND BALANCE, RESERVES								
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	13,547,007.07		13,547,007.07		
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	3,800,098.57		3,800,098.57		
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	14,457,324.50	9,746,908.50		9,746,908.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 Second Interim
Bond Interest and Redemption Fund
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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	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. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,403,709.00)	(2,403,709.00)	0.00	(2,403,709.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,403,709.00)	(2,403,709.00)	0.00	(2,403,709.00)		
F. FUND BALANCE, RESERVES								
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		
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	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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,000.00	120,000.00	2,986.59	120,000.00	0.00	0.0%
5) TOTAL REVENUES			120,000.00	120,000.00	2,986.59	120,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,000.00	120,000.00	2,986.59	120,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8880-8996	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,000.00	120,000.00	2,986.59	120,000.00		
F. FUND BALANCE, RESERVES								
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		

2021-22 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	15,219,925.00	15,219,925.00	3,402,796.47	15,219,925.00	0.00	0.0%
5) TOTAL REVENUES			15,219,925.00	15,219,925.00	3,402,796.47	15,219,925.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,900.00	93,900.00	46,947.00	93,900.00	0.00	0.0%
3) Employee Benefits		3000-3999	47,091.00	47,091.00	22,893.43	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	8,654,564.75	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, 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	8,725,939.03	15,124,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,000.00	95,000.00	(5,323,142.56)	95,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			95,000.00	95,000.00	(5,323,142.56)	95,000.00		
F. NET POSITION								
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		9790	13,711,846.55	13,711,846.55		13,711,846.55		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,100.00	10,100.00	410.48	10,100.00	0.00	0.0%
5) TOTAL REVENUES			10,100.00	10,100.00	410.48	10,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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, 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,100.00	10,100.00	410.48	10,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	9,600.00	9,600.00	415.17	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)	(415.17)	(9,600.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			500.00	500.00	(4.69)	500.00		
F. NET POSITION								
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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	24,692.00	24,692.00	22,690.00	24,692.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	24,692.00	24,692.00	22,690.00	24,692.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.00	30.00	30.00	30.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	24,710.00	24,722.00	22,720.00	24,722.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
A.	BEGINNING CASH	32,350,824.78	14,612,637.16	48,189,166.54	59,903,511.28	50,471,192.79	37,568,249.75	76,273,914.57	71,033,243.91
B.	RECEIPTS								
	LCFF/Revenue Limit Sources								
	Principal Apportionment	16,536,110.00	2,530,600.00	20,675,562.00	10,730,818.00	10,730,818.00	20,675,561.00	10,730,818.00	9,501,074.00
	Property Taxes	1,222,501.32	2,362,682.22	(132,215.97)		1,621,401.92	27,463,869.48	9,153,929.21	3,372,262.00
	Miscellaneous Funds							713,601.99	
	Federal Revenue	156,503.97	3,477,827.34	675,312.33	2,132,909.79	133,060.35	3,609,043.94	2,850,239.31	4,150,909.00
	Other State Revenue	2,328,145.00	267,317.12	9,738,603.58	2,588,430.08	3,919,753.21	14,529,542.91	2,747,729.25	2,044,785.00
	Other Local Revenue	147,823.18	503,035.71	1,984,152.30	608,686.33	529,063.59	434,045.23	2,110,877.11	1,790,292.00
	Interfund Transfers In								
	All Other Financing Sources								
	TOTAL RECEIPTS	20,391,083.47	9,141,462.39	32,941,414.24	16,060,844.20	16,934,087.07	66,712,062.56	28,307,194.87	20,859,302.00
C.	DISBURSEMENTS								
	Certificated Salaries	1,004,934.55	1,951,089.50	11,926,992.13	12,333,701.88	12,631,786.57	12,362,386.40	12,496,928.60	14,205,557.39
	Classified Salaries	146,988.67	2,315,537.45	3,564,312.02	4,234,806.49	4,098,525.34	3,920,551.79	3,809,152.81	4,353,157.74
	Employee Benefits	294,626.46	1,143,316.59	3,510,944.94	8,219,688.39	8,296,500.05	8,197,733.32	8,199,663.84	8,216,075.07
	Books and Supplies	201,213.69	3,669,374.35	3,180,103.94	1,564,042.37	1,141,381.01	2,687,708.19	4,087,677.52	2,809,243.99
	Services	5,225,011.90	3,172,254.22	2,222,213.87	4,692,102.08	4,095,930.98	3,598,814.84	8,278,859.13	3,160,482.00
	Capital Outlay	2,500.00	3,780.00	3,697.80	71,074.02	1,193,469.43	129,131.08	1,901,828.99	(795,264.21)
	Other Outgo	322,956.00	51,096.00	30,497.00	30,497.00	30,497.00	30,497.00	30,497.00	30,497.00
	Interfund Transfers Out								
	All Other Financing Uses								
	TOTAL DISBURSEMENTS	7,198,231.27	12,306,447.11	25,418,761.70	31,145,890.23	31,787,990.38	30,934,699.62	38,806,607.89	31,979,748.98
D.	BALANCE SHEET ITEMS								
	Assets and Deferred Outflows								
	Cash Not In Treasury								
	Accounts Receivable	114,712.93	37,653,635.15	14,499,847.84	1,872,305.97	217,204.86	5,616,562.29	636,147.61	798,724.00
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	114,712.93	37,653,635.15	14,499,847.84	1,872,305.97	217,204.86	5,616,562.29	636,147.61	798,724.00
	Liabilities and Deferred Inflows								
	Accounts Payable								
	Due To Other Funds	31,044,008.76	913,476.30	1,794,666.20	(3,717,520.41)	(1,672,319.76)	2,746,611.46	(4,566,859.26)	845,216.00
	Current Loans								
	Unearned Revenues	1,743.99	(1,357.25)	8,523,195.68	(8,245.64)	2,207.48	4,389.97	4,372.16	
	Deferred Inflows of Resources								
	SUBTOTAL	31,045,752.75	912,119.05	10,317,861.88	(3,725,766.05)	(1,670,112.28)	2,751,001.43	(4,552,487.10)	845,216.00
	Nonoperating								
	Superseding								
	Cash Clearing			9,704.24	54,655.52	63,633.13	62,741.02	70,107.65	
	TOTAL BALANCE SHEET ITEMS	0.00	(30,931,039.82)	36,741,516.10	5,652,727.54	1,950,950.27	2,928,301.88	5,258,742.36	(46,492.00)
E.	NET INCREASE/DECREASE (B - C + D)	(17,738,187.62)	33,576,531.38	11,714,342.74	(9,432,318.49)	(12,902,943.04)	36,705,664.82	(5,240,670.66)	(11,166,938.98)
F.	ENDING CASH (A + E)	14,612,637.16	48,189,166.54	59,903,511.28	50,471,192.79	37,568,249.75	76,273,914.57	71,033,243.91	59,866,304.93
G.	ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Second Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources	59,866,304.93	55,760,825.05	63,979,943.12	59,564,594.01				
Principal Apportionment	19,446,818.00	9,501,074.00	9,501,074.00	19,446,818.00			160,007,145.00	160,007,145.00
Property Taxes	907,929.51	18,676,995.00	10,704,754.00	13,569,242.31			88,923,341.00	88,923,341.00
Miscellaneous Funds	3,989,373.00	6,455,870.00	5,390,920.00	(713,601.99)	22,981,550.97		0.00	0.00
Federal Revenue	1,997,239.00	2,933,433.00	2,398,346.00	11,335,787.00	8,416,136.85		67,339,307.00	67,339,307.00
Other State Revenue	3,489,083.00	2,947,292.00	1,281,000.00	946,378.00	914,352.55		56,544,660.00	56,544,660.00
Other Local Revenue							17,696,071.00	17,696,071.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	29,840,442.51	40,514,664.00	29,276,094.00	47,219,822.32	32,312,040.37	0.00	390,510,524.00	390,510,524.00
C. DISBURSEMENTS								
Certificated Salaries	14,205,557.39	14,205,557.39	14,205,557.40	14,205,557.40	14,205,557.40		150,243,163.00	150,243,163.00
Classified Salaries	4,353,157.74	4,353,157.74	4,353,157.74	4,353,157.74	4,353,157.73		48,208,821.00	48,208,821.00
Employee Benefits	8,216,075.07	8,216,075.07	8,216,075.07	8,216,075.07	8,216,075.06		87,158,902.00	87,158,902.00
Books and Supplies	2,809,243.99	2,809,243.99	2,809,243.99	2,809,243.99	2,809,243.98		33,366,965.00	33,366,965.00
Services	3,160,482.00	3,160,482.00	3,160,482.00	3,160,482.00	3,160,481.98		51,247,979.00	51,247,979.00
Capital Outlay	45,206.20	(1,074,547.82)	12,180.80	8,355.10	(653,492.39)		847,919.00	847,919.00
Other Outgo	(30,028.00)	30,487.00	30,487.00	0.00			588,000.00	588,000.00
Interfund Transfers Out							3,850,650.00	3,850,650.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	32,759,684.39	31,700,465.37	32,767,194.00	36,595,644.30	32,091,023.76	0.00	375,512,399.00	375,512,399.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable	3,330,674.00	1,874,381.44	2,823,566.89	4,351,082.00			73,888,844.98	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	3,330,674.00	1,874,381.44	2,823,566.89	4,351,082.00	0.00	0.00	73,888,844.98	
Liabilities and Deferred Inflows								
Accounts Payable	4,516,902.00	2,469,462.00	3,827,816.00	9,831,436.00			48,042,895.29	
Due To Other Funds							0.00	
Current Loans							8,526,306.39	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	4,516,902.00	2,469,462.00	3,827,816.00	9,831,436.00	0.00	0.00	56,569,201.68	
Nonoperating								
Suspense Clearing							260,841.56	
TOTAL BALANCE SHEET ITEMS	(1,186,228.00)	(595,080.56)	(904,249.11)	(5,480,354.00)	0.00	0.00	17,580,484.86	
E. NET INCREASE/DECREASE (B - C + D)	(4,105,479.88)	8,219,118.07	(4,415,349.11)	5,143,824.02	221,016.61	0.00	32,578,609.86	14,998,125.00
F. ENDING CASH (A + E)	55,760,825.05	63,979,943.12	59,564,594.01	64,708,418.03				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							64,929,434.64	

Object	Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
8010-8019		64,706,416.03	58,353,413.84	78,548,780.17	81,460,908.13	68,574,831.55	55,266,075.06	76,273,532.95	68,514,824.84
8020-8079		5,532,682.00	5,532,682.00	19,903,572.00	9,958,828.00	9,958,828.00	19,903,572.00	9,958,828.00	9,958,828.00
8080-8099		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
8100-8299		84,939.00	100,292.00	1,362,750.00	1,467,334.00	913,383.00	1,089,234.00	567,331.00	550,909.00
8300-8599		779,657.30	868,911.30	1,504,672.14	1,646,370.14	1,990,441.00	1,898,362.00	1,972,453.00	2,544,785.00
8600-8799		147,823.18	503,036.71	1,984,152.30	608,886.33	529,063.59	989,534.00	2,009,759.00	1,590,282.00
8910-8929									
8930-8979		7,767,602.80	9,367,603.23	24,622,930.47	13,681,218.47	15,013,117.51	51,780,169.00	24,664,102.00	18,615,032.00
TOTAL RECEIPTS									
1000-1999		1,259,621.85	2,352,025.60	12,145,243.50	12,145,243.50	12,145,243.50	12,145,243.50	12,145,243.50	12,145,243.50
2000-2999		314,698.67	2,916,438.25	4,575,655.92	4,575,655.92	4,575,655.92	4,575,655.92	4,575,655.92	4,575,655.92
3000-3999		429,786.25	1,349,258.76	8,134,020.73	8,134,020.73	8,134,020.73	8,134,020.73	8,134,020.73	8,134,020.73
4000-4999		521,789.98	2,164,285.29	1,581,712.70	1,581,712.70	1,581,712.70	1,581,712.70	1,581,712.70	1,581,712.70
5000-5999		1,125,182.20	2,184,186.90	2,786,374.26	2,786,374.26	2,786,374.26	2,786,374.26	2,786,374.26	2,786,374.26
6000-6599			4,580.00		52,075.90	845,786.00			14,892.00
7000-7499		230,958.00	46,081.00	28,587.00	28,587.00	28,587.00		186,259.00	107,258.00
7600-7629									
7630-7699									
TOTAL DISBURSEMENTS									
9111-9199		3,881,036.95	11,016,865.80	29,251,594.11	29,303,670.01	30,097,380.11	29,223,007.11	29,409,266.11	29,345,157.11
9200-9299									
9310		109,716.25	22,458,216.50	7,825,186.90	987,458.96	105,186.35	1,398,482.00	(1,485,186.00)	325,786.00
9320									
9330									
9340									
9490									
SUBTOTAL									
Liabilities and Deferred Inflows	0.00	109,716.25	22,458,216.50	7,825,186.90	987,458.96	105,186.35	1,398,482.00	(1,485,186.00)	325,786.00
Accounts Payable									
Due To Other Funds		10,351,286.29	613,587.60	284,395.30	(1,748,916.00)	(1,672,319.76)	2,950,186.00	1,528,358.00	845,216.00
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL									
Nonoperating	0.00	10,351,286.29	613,587.60	284,395.30	(1,748,916.00)	(1,672,319.76)	2,950,186.00	1,528,358.00	845,216.00
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)	0.00	(10,241,570.04)	21,844,628.90	7,540,791.60	2,736,374.96	1,777,508.11	(1,551,704.00)	(3,013,544.00)	(519,430.00)
F. ENDING CASH (A + E)		(6,355,004.19)	20,195,366.33	2,912,127.96	(12,886,076.58)	(13,306,756.49)	21,005,457.89	(7,758,708.11)	(11,249,555.11)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		58,353,413.84	78,548,780.17	81,460,908.13	68,574,831.55	55,266,075.06	76,273,532.95	68,514,824.84	57,265,269.73

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	57,265,269.73	51,983,886.13	61,136,164.42	59,173,853.81				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	19,903,572.00	9,958,828.00	9,956,828.00	19,903,573.00			150,432,621.00	150,432,621.00
Property Taxes	505,609.51	19,274,971.00	11,302,700.00	14,954,026.00			91,913,225.00	91,913,225.00
Miscellaneous Funds				(567,331.00)			0.00	
Federal Revenue	989,373.00	1,455,870.00	380,920.00	1,335,787.00	2,870,871.00		13,835,539.00	13,835,539.00
Other State Revenue	2,987,239.00	2,399,433.00	3,998,346.00	2,635,199.00	3,763,977.12		28,999,846.00	28,999,846.00
Other Local Revenue	2,489,083.00	2,947,292.00	1,319,946.00	946,378.00	835,137.89		16,910,173.00	16,910,173.00
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	26,894,876.51	36,036,394.00	26,970,740.00	39,207,632.00	7,469,986.01	0.00	302,091,404.00	302,091,404.00
C. DISBURSEMENTS								
Certificated Salaries	12,145,243.50	12,145,243.50	12,145,243.50	12,145,243.50	12,145,243.55		137,206,326.00	137,206,326.00
Classified Salaries	4,575,655.92	4,575,655.92	4,575,955.92	4,575,655.92	4,575,655.88		53,563,652.00	53,563,652.00
Employee Benefits	8,134,020.73	8,134,020.73	8,134,020.73	8,134,020.73	8,134,020.89		91,253,273.00	91,253,273.00
Books and Supplies	1,581,712.70	1,581,712.70	1,581,712.70	1,581,712.70	1,581,712.73		20,084,915.00	20,084,915.00
Services	2,786,374.26	2,786,374.26	2,786,374.26	2,786,374.26	2,786,374.30		33,959,486.00	33,959,486.00
Capital Outlay		70,099.60		50,180.50			1,037,614.00	1,037,614.00
Other Outgo	152,176.00	54,982.00	(287,284.50)	(91,841.50)			484,359.00	484,359.00
Interfund Transfers Out							3,332,212.00	3,332,212.00
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	29,375,183.11	29,348,088.71	28,936,022.61	32,513,558.11	29,223,007.15	0.00	340,923,837.00	340,923,837.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable	(1,584,365.00)	1,025,186.00	1,028,158.00	2,186,153.00			34,379,978.96	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	(1,584,365.00)	1,025,186.00	1,028,158.00	2,186,153.00	0.00	0.00	34,379,978.96	
Liabilities and Deferred Inflows								
Accounts Payable	1,216,912.00	(1,438,987.00)	1,025,186.00	4,231,185.00			18,186,089.43	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	1,216,912.00	(1,438,987.00)	1,025,186.00	4,231,185.00	0.00	0.00	18,186,089.43	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	(2,801,277.00)	2,464,173.00	2,972.00	(2,045,032.00)	0.00	0.00	16,193,889.53	
E. NET INCREASE/DECREASE (B - C + D)	(5,281,583.60)	9,152,478.29	(1,962,310.61)	4,649,041.89	(21,753,021.14)	0.00	(22,638,543.47)	(22,638,543.47)
F. ENDING CASH (A + E)	51,983,686.13	61,136,164.42	59,173,853.81	63,822,895.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							42,069,874.56	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	375,512,399.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,217,506.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	650,664.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	841,919.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	279,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,850,650.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,172,233.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				314,122,660.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		22,720.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,825.82
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	296,719,614.82	12,001.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	296,719,614.82	12,001.67
B. Required effort (Line A.2 times 90%)	267,047,653.34	10,801.50
C. Current year expenditures (Line I.E and Line II.B)	314,122,660.00	13,825.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	248,930,486.00	-2.65%	242,345,846.00	3.54%	250,925,291.00
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	4,530,655.00	-1.21%	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	(39,790,199.00)	-2.23%	(38,902,837.00)	0.00%	(38,902,837.00)
6. Total (Sum lines A1 thru A5c)		219,023,373.00	-2.65%	213,209,131.00	4.02%	221,787,676.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				102,509,449.00		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				(895,091.00)		4,797,835.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,509,449.00	0.20%	102,714,358.00	5.74%	108,612,193.00
2. Classified Salaries						
a. Base Salaries				27,377,945.00		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				1,787,948.00		1,054,642.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,377,945.00	7.19%	29,345,893.00	4.21%	30,580,535.00
3. Employee Benefits	3000-3999	62,656,297.00	10.29%	69,103,698.00	5.63%	72,993,601.00
4. Books and Supplies	4000-4999	10,962,910.00	-48.58%	5,637,028.00	7.35%	6,051,484.00
5. Services and Other Operating Expenditures	5000-5999	23,194,355.00	-7.72%	21,404,895.00	-1.91%	20,995,148.00
6. Capital Outlay	6000-6999	541,411.00	82.67%	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	(1,328,549.00)	-21.95%	(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)						(16,500,000.00)
11. Total (Sum lines B1 thru B10)		226,141,695.00	0.99%	228,377,934.00	-2.39%	222,926,308.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,118,322.00)		(15,168,803.00)		(1,138,632.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,338,050.86		40,219,728.86		25,050,925.86
2. Ending Fund Balance (Sum lines C and D1)		40,219,728.86		25,050,925.86		23,912,293.86
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	13,577,809.00		13,577,809.00		13,577,809.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,265,375.00		10,227,710.00		9,373,510.00
2. Unassigned/Unappropriated	9790	15,122,734.86		991,596.86		707,164.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,219,728.86		25,050,925.86		23,912,293.86

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,265,375.00		10,227,710.00		9,373,510.00
c. Unassigned/Unappropriated	9790	15,122,734.86		991,596.86		707,164.86
(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)						
		26,388,109.86		11,219,306.86		10,080,674.86

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	67,139,307.00	-79.69%	13,635,539.00	0.00%	13,635,539.00
3. Other State Revenues	8300-8599	51,392,229.00	-53.48%	23,909,691.00	0.00%	23,909,691.00
4. Other Local Revenues	8600-8799	13,165,416.00	-5.55%	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	39,790,199.00	-2.23%	38,902,837.00	0.00%	38,902,837.00
6. Total (Sum lines A1 thru A5c)		171,487,151.00	-48.17%	88,882,273.00	0.00%	88,882,273.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,733,714.00		34,493,968.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,489,746.00)		(12,673,774.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,733,714.00	-27.74%	34,493,968.00	-36.02%	22,070,194.00
2. Classified Salaries						
a. Base Salaries				20,830,876.00		24,217,459.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,236,583.00		(8,113,853.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,830,876.00	16.26%	24,217,459.00	-32.88%	16,253,606.00
3. Employee Benefits	3000-3999	24,502,605.00	-9.60%	22,149,575.00	-4.12%	21,237,576.00
4. Books and Supplies	4000-4999	22,404,055.00	-35.51%	14,447,887.00	-16.64%	12,043,617.00
5. Services and Other Operating Expenditures	5000-5999	28,053,624.00	-55.25%	12,554,591.00	6.77%	13,403,948.00
6. Capital Outlay	6000-6999	306,508.00	-84.13%	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	887,549.00	-32.86%	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)		149,370,704.00	-24.65%	112,545,603.00	-20.46%	89,523,831.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		22,116,447.00		(23,663,330.00)		(641,558.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,264,482.53		37,380,929.53		13,717,599.53
2. Ending Fund Balance (Sum lines C and D1)		37,380,929.53		13,717,599.53		13,076,041.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	37,380,929.53		13,717,599.53		13,076,041.53
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,380,929.53		13,717,599.53		13,076,041.53

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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

B1d and B2d reflect attrition. 2021-22 reflects carry-over budgeted. 2021-22 2022-23 reflects 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	248,930,486.00	-2.65%	242,345,846.00	3.54%	250,925,291.00
2. Federal Revenues	8100-8299	67,339,307.00	-79.45%	13,835,539.00	0.00%	13,835,539.00
3. Other State Revenues	8300-8599	56,544,660.00	-48.71%	28,999,846.00	0.00%	28,998,946.00
4. Other Local Revenues	8600-8799	17,696,071.00	-4.44%	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 A5e)		390,510,524.00	-22.64%	302,091,404.00	2.84%	310,669,949.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				150,243,163.00		137,208,326.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,384,837.00)		(7,875,939.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	150,243,163.00	-8.68%	137,208,326.00	-4.76%	130,682,387.00
2. Classified Salaries						
a. Base Salaries				48,208,821.00		53,563,352.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,024,531.00		(7,059,211.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,208,821.00	11.11%	53,563,352.00	-12.56%	46,834,141.00
3. Employee Benefits	3000-3999	87,158,902.00	4.70%	91,253,273.00	3.26%	94,231,177.00
4. Books and Supplies	4000-4999	33,366,965.00	-39.81%	20,084,915.00	-9.91%	18,095,101.00
5. Services and Other Operating Expenditures	5000-5999	51,247,979.00	-33.73%	33,959,486.00	1.29%	34,399,096.00
6. Capital Outlay	6000-6999	847,919.00	22.37%	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		(16,500,000.00)
11. Total (Sum lines B1 thru B10)		375,512,399.00	-9.21%	340,923,537.00	-8.35%	312,450,139.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		14,998,125.00		(38,832,133.00)		(1,780,190.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,602,533.39		77,600,658.39		38,768,525.39
2. Ending Fund Balance (Sum lines C and D1)		77,600,658.39		38,768,525.39		36,988,335.39
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	253,810.00		253,810.00		253,810.00
b. Restricted	9740	37,380,929.53		13,717,599.53		13,076,041.53
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	13,577,809.00		13,577,809.00		13,577,809.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,265,375.00		10,227,710.00		9,373,510.00
2. Unassigned/Unappropriated	9790	15,122,734.86		991,596.86		707,164.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,600,658.39		38,768,525.39		36,988,335.39

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,265,375.00		10,227,710.00		9,373,510.00
c. Unassigned/Unappropriated	9790	15,122,734.86		991,596.86		707,164.86
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		26,388,109.86		11,219,306.86		10,080,674.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.03%		3.29%		3.23%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
Foothill SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		7,339,967.00		7,339,967.00		7,339,967.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		22,690.00		22,867.00		22,867.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		375,512,399.00		340,923,537.00		312,450,139.00
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)		375,512,399.00		340,923,537.00		312,450,139.00
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)		11,265,371.97		10,227,706.11		9,373,504.17
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)		11,265,371.97		10,227,706.11		9,373,504.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim
2021-22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,850,650.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,807,411.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,984,000.00	3,799,534.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim
2021-22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
851 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	121,174.00	(121,174.00)	441,000.00	(441,000.00)	7,650,184.00	7,650,184.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted, otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	24,692.00	24,692.00	
	Charter School	0.00	0.00	
	Total ADA	24,692.00	24,692.00	0.0%
1st Subsequent Year (2022-23)	District Regular	23,453.00	22,867.00	
	Charter School			
	Total ADA	23,453.00	22,867.00	-2.5%
2nd Subsequent Year (2023-24)	District Regular	22,867.00	22,867.00	
	Charter School			
	Total ADA	22,867.00	22,867.00	0.0%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2022-23 "Not Met" caused by declining enrollment 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	24,233	24,213		
Charter School				
Total Enrollment	24,233	24,213	-0.1%	Met
1st Subsequent Year (2022-23)				
District Regular	23,628	23,628		
Charter School				
Total Enrollment	23,628	23,628	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	23,628	23,628		
Charter School				
Total Enrollment	23,628	23,628	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	24,883	25,789	
Charter School			
Total ADA/Enrollment	24,883	25,789	96.5%
Second Prior Year (2019-20)			
District Regular	24,691	25,528	
Charter School			
Total ADA/Enrollment	24,691	25,528	96.7%
First Prior Year (2020-21)			
District Regular	24,691	24,924	
Charter School	0		
Total ADA/Enrollment	24,691	24,924	99.1%
		Historical Average Ratio:	97.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form A), Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	22,690	24,213		
Charter School	0			
Total ADA/Enrollment	22,690	24,213	93.7%	Met
1st Subsequent Year (2022-23)				
District Regular	22,867	23,628		
Charter School				
Total ADA/Enrollment	22,867	23,628	96.8%	Met
2nd Subsequent Year (2023-24)				
District Regular	22,867	23,628		
Charter School				
Total ADA/Enrollment	22,867	23,628	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	248,926,012.00		
1st Subsequent Year (2022-23)	241,942,282.00	242,345,846.00	0.2%	Met
2nd Subsequent Year (2023-24)	243,010,219.00	250,925,291.00	3.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

2023-24 reflects large ongoing COLA increase from 2022-23.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	182,921,698.79	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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	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 MYP1 exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYP1, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYP1, Lines B1-B8, B10)		
Current Year (2021-22)	192,543,691.00	226,133,818.00	85.1%	Not Met
1st Subsequent Year (2022-23)	201,163,949.00	228,377,934.00	88.1%	Met
2nd Subsequent Year (2023-24)	212,186,329.00	222,926,308.00	95.2%	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 increases. 2023-24 reflects a \$16.5 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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	67,155,948.00	67,339,307.00	0.3%	No
1st Subsequent Year (2022-23)	13,835,539.00	13,835,539.00	0.0%	No
2nd Subsequent Year (2023-24)	13,835,539.00	13,835,539.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	54,569,638.00	56,544,660.00	3.6%	No
1st Subsequent Year (2022-23)	28,999,846.00	28,999,846.00	0.0%	No
2nd Subsequent Year (2023-24)	28,998,946.00	28,998,946.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	17,411,227.00	17,696,071.00	1.6%	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)	34,647,538.00	33,366,965.00	-3.7%	No
1st Subsequent Year (2022-23)	21,776,742.00	20,084,915.00	-7.8%	Yes
2nd Subsequent Year (2023-24)	17,995,101.00	18,095,101.00	0.6%	No

Explanation:
(required if Yes)

2022-23 include COVID Program estimated carry-over adjustments.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	44,229,011.00	51,247,979.00	15.9%	Yes
1st Subsequent Year (2022-23)	39,187,527.00	33,959,486.00	-13.3%	Yes
2nd Subsequent Year (2023-24)	33,981,296.00	34,399,096.00	1.2%	No

Explanation:
(required if Yes)

2021-22 includes carry-over and COVID program adjustments. 2022-23 includes COVID program estimated carry-over 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	139,136,813.00	141,580,038.00	1.8%	Met
1st Subsequent Year (2022-23)	59,745,558.00	59,745,558.00	0.0%	Met
2nd Subsequent Year (2023-24)	59,744,658.00	59,744,658.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	78,876,549.00	84,614,944.00	7.3%	Not Met
1st Subsequent Year (2022-23)	60,964,269.00	54,044,401.00	-11.4%	Not Met
2nd Subsequent Year (2023-24)	51,976,397.00	52,494,197.00	1.0%	Met

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

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

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

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

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

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

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

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

2022-23 include COVID Program estimated carry-over adjustments.

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	11,137,044.00	9,574,371.00	Not Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.0%	3.3%	3.2%
District's Deficit Spending Standard Percentage Levels (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 (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(7,118,322.00)	226,141,695.00	3.1%	Not Met
1st Subsequent Year (2022-23)	(15,168,803.00)	228,377,934.00	6.6%	Not Met
2nd Subsequent Year (2023-24)	(1,138,632.00)	222,926,308.00	0.5%	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 caused by STRS, PERS, Special Education and 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 MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYP1, Line D2)		
Current Year (2021-22)	77,600,658.39		Met
1st Subsequent Year (2022-23)	38,768,525.39		Met
2nd Subsequent Year (2023-24)	36,988,335.39		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 General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)	64,708,418.03		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	22,690	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 Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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 Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	375,512,399.00	340,923,537.00	312,450,139.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	375,512,399.00	340,923,537.00	312,450,139.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,265,371.97	10,227,706.11	9,373,504.17
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	11,265,371.97	10,227,706.11	9,373,504.17

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 (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,265,375.00	10,227,710.00	9,373,510.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	15,122,734.86	991,596.86	707,164.86
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	26,388,109.86	11,219,306.86	10,080,674.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.03%	3.29%	3.23%
District's Reserve Standard (Section 10B, Line 7):	11,265,371.97	10,227,706.11	9,373,504.17
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(38,930,963.00)	(39,791,823.00)	2.2%	860,860.00	Met
1st Subsequent Year (2022-23)	(38,902,837.00)	(38,902,837.00)	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	(38,902,837.00)	(38,902,837.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	3,850,650.00	3,850,650.00	0.0%	0.00	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 first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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
TOTAL:				357,707,803

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	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
Total Annual Payments:	22,027,495	21,562,285	21,907,421	21,461,456
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	128,289,685.00	128,289,685.00
b. OPEB plan(s) fiduciary net position (if applicable)	128,289,685.00	128,289,685.00
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?

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	3,692,559.00	3,692,559.00
1st Subsequent Year (2022-23)	3,692,559.00	3,692,559.00
2nd Subsequent Year (2023-24)	3,695,559.00	3,692,559.00

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)	2,569,672.00	2,580,814.00
1st Subsequent Year (2022-23)	2,569,672.00	2,569,672.00
2nd Subsequent Year (2023-24)	2,569,672.00	2,569,672.00

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

Current Year (2021-22)	2,284,768.00	2,284,768.00
1st Subsequent Year (2022-23)	2,284,768.00	2,284,768.00
2nd Subsequent Year (2023-24)	2,284,768.00	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 GASB75 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second 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 first Interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first Interim projections?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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 First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

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)?	No		

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

- 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	28,160,000	28,250,000	30,510,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	2.0%	8.0%	8.0%

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

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

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,350,000	1,350,000	1,350,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (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 first interim projections?

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.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

No

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:

n/a
N/A

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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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

600,061

7. Amount included for any tentative salary schedule increases

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

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (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 First Interim

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

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

No		
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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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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)

End of School District Second Interim Criteria and Standards Review
