



2021-2022

2nd Interim Financial Report



**Made in
Hayward**

**Hechos en
Hayward**

Board Meeting: March 9, 2022

**Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544**

www.husd.us

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Vision, Mission, and Strategic Plan

Strategic Plan – Board Approved June 24, 2019

The Hayward Unified School District (HUSD) serves a diverse, vibrant community in the heart of the East Bay. Our goal is for students to graduate ready for college, a career, and most importantly, life. In January, 2019 the Board of Education requested that the district engage in a strategic planning process in order to provide focus and direction to our efforts to improve HUSD. We redesigned our stakeholder input process so that over 1,500 students, staff, families, and community members shared what they love about our schools, what they wish they could improve, and what their hopes are for the future of HUSD. The strategic plan is driven by community input, developed by community leaders, and with the overarching Vision and Mission are focused on the following priorities and actionable goals.

Vision Statement

Every student realizes their innate potential, becoming a lifelong learner and having a positive impact on their community.

Mission Statement

We draw from our community's rich diversity in order to create an engaging and equitable educational experience, delivered in a safe and supportive environment.

Core Values

- **Equity:** We develop systems, policies, and practices that promote opportunity and success regardless of race, language, zip code, or any other factor.
- **Well-Supported Staff:** We enhance the capacity of every employee to promote equity and model service excellence.
- **Integrated Partnerships:** We form partnerships that align with our priorities and strengthen student support.
- **Collaborative Leadership:** We develop leaders at all levels who creatively tackle our challenges and communicate with integrity and transparency.
- **Data-Informed Decisions:** We use multiple types of data, including stakeholder voice, to inform decisions and monitor progress.

Strategic Focus Areas

Deeper Learning

Increase opportunities for students, particularly underserved students, to think critically and master academic content by engaging them in ways that are culturally and linguistically responsive



- > Train for culturally responsive teaching
- > Pilot two deeper learning experiences in the class per year
- > Develop a site-based continuous improvement process
- > Develop systematic early intervention in math and literacy
- > Increase access to deeper learning opportunities for African-American students
- > Attract and retain highly qualified staff to implement deeper learning experiences

Relationship-Centered Schools

Increase student access to social-emotional supports with a focus on equity



- > Equitably distribute student support services
- > Train for equity, implicit bias, and positive relationship-building
- > Develop non-traditional parent engagement opportunities
- > Convene advisory team that includes multiple stakeholders
- > Expand parent education and engagement

Service Excellence

Provide positive experiences at our sites for our diverse community



- > Recruit and retain staff who reflect our students' ethnic and linguistic diversity
- > Create a welcoming environment at our schools and the district
- > Train staff to provide quality service to all
- > Establish and communicate customer-focused timeline for major services

Operational Sustainability

Implement facilities, safety, and technology plans that are equitable and sustainable



- > Conduct facilities analysis to maximize resources that better serve the community
- > Create a need-based, equitable facilities plan
- > Create a need-based, equitable technology improvement plan
- > Develop and implement training for safety and emergency operations plan

Board of Trustees

Dr. April Oquenda, President

Peter Bufete, Vice-President

Gabriel Chaparro, Clerk

Sara Prada, Trustee

Ken Rawdon, Trustee

District Administration

Dr. Matt Wayne

Superintendent

Chien Wu-Fernandez

Associate Superintendent, Student & Family Services

Kimberleigh Watts

Assistant Superintendent, Human Resources

Dr. Lisa Davies

Assistant Superintendent, Educational Services

Allan Garde

Assistant Superintendent, Business Services

Fernando Yanez

Executive Director of the Personnel Commission /

Director of Classified Staff

Vickie Chang

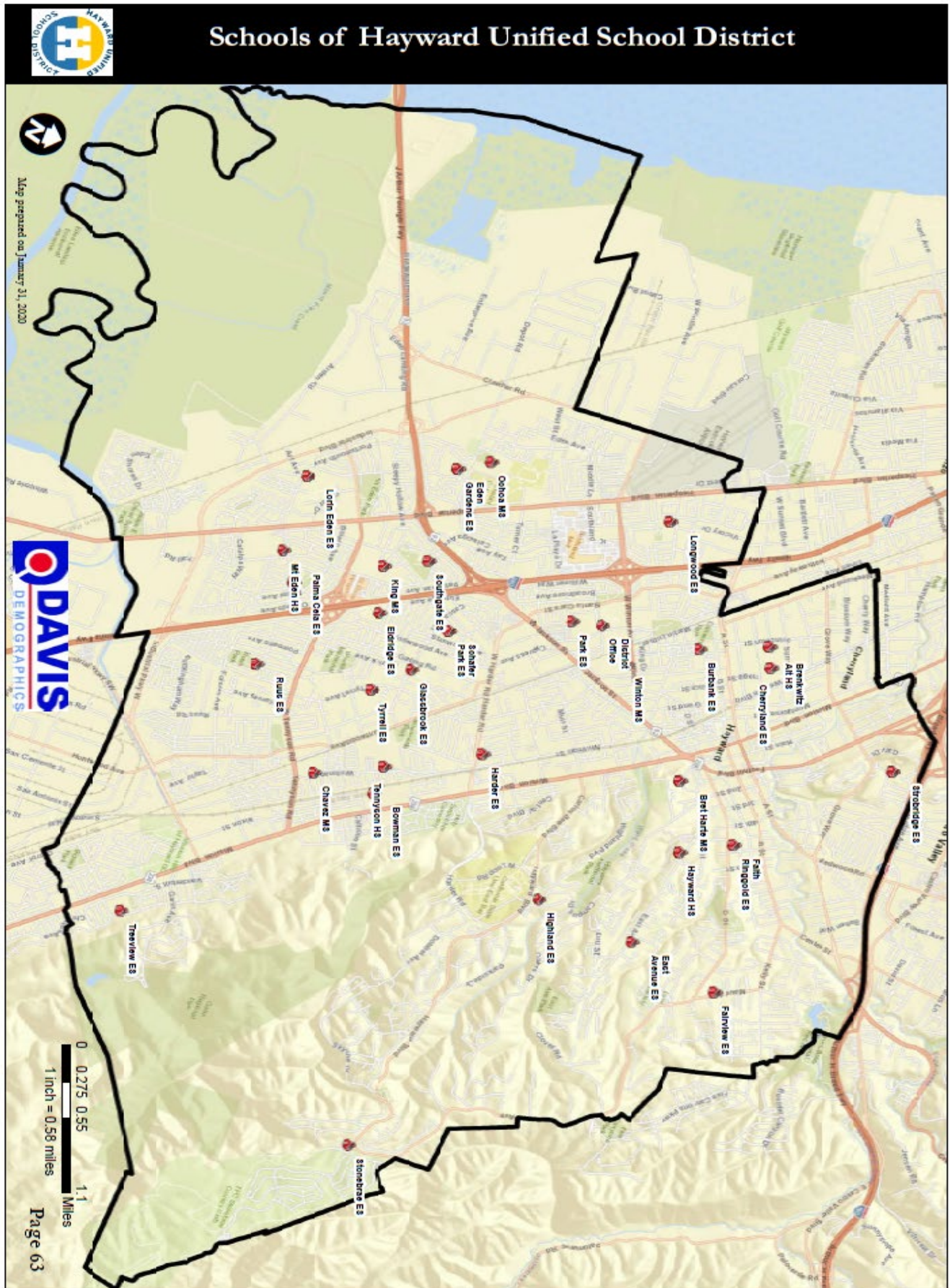
Director II, Business Support Services

Organizational History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- Hayward Elementary School District
- Hayward Union High School District
- Mt. Eden School District
- La Vista Elementary School District

Locations



Elementary School Sites - 20

Bowman Elementary School 520 Jefferson Street Hayward, CA 94544 Phone: (510) 723-3800	Burbank Elementary School 222 Burbank Street Hayward, CA 94541 Phone: (510) 723-3805	Cherryland Elementary School 456 Laurel Avenue Hayward, CA 94541 Phone: (510) 723-3810
East Avenue Elementary School 2424 East Avenue Hayward, CA 94542 Phone: (510) 723-3815	Eden Gardens Elementary School 2184 Thayer Avenue Hayward, CA 94545 Phone: (510) 723-3820	Eldridge Elementary School 26825 Eldridge Avenue Hayward, CA 94544 Phone: (510) 723-3825
Fairview Elementary School 23515 Maud Avenue Hayward, CA 94541 Phone: (510) 723-3830	Glassbrook Elementary School 975 Schafer Road Hayward, CA 94544 Phone: (510) 723-3835	Harder Elementary School 585 Willow Avenue Hayward, CA 94541 Phone: (510) 723-3840
Longwood Elementary School 850 Longwood Avenue Hayward, CA 94541 Phone: (510) 723-3850	Lorin Eden Elementary School 27790 Portsmouth Avenue Hayward, CA 94545 Phone: (510) 723-3855	Palma Ceia Elementary School 27679 Melbourne Avenue Hayward, CA 94545 Phone: (510) 723-3870
Park Elementary School 411 Larchmont Street Hayward, CA 94544 Phone: (510) 723-3875	Ruus Elementary School 28027 Dickens Avenue Hayward, CA 94544 Phone: (510) 723-3885	Schafer Park Elementary School 26268 Flamingo Avenue Hayward, CA 94544 Phone: (510) 723-3895
Southgate Elementary School 26601 Calaroga Avenue Hayward, CA 94545 Phone: (510) 723-3905	Stonebrae Elementary School 28761 Hayward Boulevard Hayward, CA 94542 Phone: (510) 723-3910	Strobridge Elementary School 21400 Bedford Drive Castro Valley, CA 94546 Phone: (510) 723-3915
Treeview Elementary School 30565 Treeview Street Hayward, CA 94544 Phone: (510) 723-3925	Tyrrell Elementary School 27000 Tyrrell Avenue Hayward, CA 94544 Phone: (510) 723-3935	

	School Name	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance
ES	Bowman Elementary	486	455	399	366	350	301	316	296	281	(205)
ES	Burbank Elementary	766	794	922	917	914	867	869	834	808	42
ES	Cherryland Elementary	765	783	775	788	759	746	791	788	724	(41)
ES	East Avenue Elementary	594	635	619	611	581	568	561	513	434	(160)
ES	Eden Gardens Elementary	562	559	566	589	587	552	530	513	479	(83)
ES	Eldridge Elementary	528	506	455	476	423	378	362	327	288	(240)
ES	Fairview Elementary	547	600	566	579	567	549	516	537	478	(69)
ES	Glassbrook Elementary	529	548	574	556	537	515	502	507	453	(76)
ES	Harder Elementary	623	608	619	610	608	569	466	455	512	(111)
ES	Longwood Elementary	680	692	726	708	663	651	615	552	474	(206)
ES	Lorin A. Eden Elementary	469	493	491	464	421	389	370	349	335	(134)
ES	Palma Ceia Elementary	566	579	591	588	557	551	561	522	483	(83)
ES	Park Elementary	629	614	580	584	552	532	510	512	460	(169)
ES	Ruus Elementary	618	603	568	573	536	486	481	430	387	(231)
ES	Schafer Park Elementary	689	744	735	734	768	778	786	742	660	(29)
ES	Southgate Elementary	687	651	687	697	681	677	677	657	620	(67)
ES	Stonebrae Elementary	753	717	737	710	746	745	742	696	626	(127)
ES	Strobridge Elementary	653	620	598	550	540	492	465	402	357	(296)
ES	Treeview Elementary	585	553	507	496	500	461	443	407	373	(212)
ES	Tyrrell Elementary	789	769	735	736	716	675	640	600	543	(246)
Total ES		12,518	12,523	12,450	12,332	12,006	11,482	11,203	10,639	9,775	(2,743)

Middle School Sites - 5

Bret Harte Middle School (7-8) 1047 E Street Hayward, CA 94541 Phone: (510) 723-3100	Cesar Chavez Middle School (7-8) 27845 Whitman Street Hayward, CA 94544 Phone: (510) 723-3110	ML King Middle School (7-8) 26890 Holly Hill Avenue Hayward, CA 94545 Phone: (510) 723-3120
Ochoa Middle School (7-8) 2121 Depot Road Hayward, CA 94545 Phone: (510) 723-3130	Winton Middle School (7-8) 119 Winton Avenue Hayward, CA 9454 Phone: (510) 723-3140	

	School Name	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance
MS	Anthony W. Ochoa Middle	594	596	636	583	571	588	538	520	456	(138)
MS	Bret Harte Middle	665	636	632	637	613	605	632	562	549	(116)
MS	Cesar Chavez Middle	529	547	579	567	548	554	537	533	514	(15)
MS	Martin Luther King, Jr. Middle	778	829	817	746	732	757	747	731	709	(69)
MS	Winton Middle	540	529	513	505	509	505	534	528	502	(38)
Total MS		3,106	3,137	3,177	3,038	2,973	3,009	2,988	2,874	2,730	(376)

High School Sites - 3

Hayward High School (9-12) 1633 East Avenue Hayward, CA 94541 Phone: (510) 723-3180	Mt. Eden High School (9-12) 2300 Panama Street Hayward, CA 94545 Phone: (510) 723-3180	Tennyson High School (9-12) 27035 Whitman Street Hayward, CA 94544 Phone: (510) 723-3190
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	School Name	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance
HS	Hayward High	1,638	1,644	1,580	1,572	1,607	1,638	1617	1696	1626	(12)
HS	Mt. Eden High	1,865	1,935	2,009	2,009	1,978	1,979	1999	1967	1931	66
HS	Tennyson High	1,339	1,324	1,294	1,398	1,446	1,424	1518	1502	1461	122
Total HS		4,842	4,903	4,883	4,979	5,031	5,041	5,134	5,165	5,018	176

Other HUSD Programs and Administrative Offices

Helen Turner Children's Center 23640 Reed Way Hayward, CA 94541 Phone: (510) 723-3880	John Muir Preschool / Parent HUB 24823 Soto Road Hayward, CA 94544 Phone: (510) 723-3857	Student Information & Assessment Center 27211 Tyrrell Avenue Hayward, CA 94544 Phone: (510) 723-3900
Faith Ringgold School of Arts and Science (K-8) 520 Jefferson Street Hayward, CA 94544 Phone: (510) 723-3800	Brenkwitz Continuation High School (9-12) 22100 Princeton Street Hayward, CA 94541 Phone: (510) 723-3160	Hayward Center for Education and Careers (Adults) 22100 Princeton Street Hayward, CA 94541 Phone: (510) 293-8595
District Corporation Yard 24400 Amador Street Hayward, CA 94544 Phone: (510) 784-2666	District Office 24411 Amador Street Hayward, CA 94544 Phone: (510) 784-2600	

HUSD Owned, but not operated sites

Leadership Public Schools
28000 Calaroga Avenue
Hayward, CA 94544
Phone: (510) 300-1340

Impact Academy of Arts & Tech
2560 Darwin Street
Hayward, CA 94544
Phone: (510) 300-1560

Key Academy
1570 Ward Street
Hayward, CA 94541
Phone: (510) 397-2524

Golden Oak Charter School
2652 Vergil Court
Castro Valley, CA 94546
Phone: (510) 931-7868

Silver Oak Charter School
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 370-3334

Kidango
29150 Ruus Road
Hayward, CA 94544
Phone: (510) 782-7101

Eden Area ROP
26316 Hesperian Blvd
Hayward, CA 94545
Phone: (510) 293-2900

Spectrum
2021 Highland Blvd
Hayward, CA 94540
Phone: (510) 723-3845

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30. January formally begins the Budget Development process and during the months of May and June, the District finalizes its budget for the upcoming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions reflect recent regulations from Federal, State, or Local agencies, guidance from the Alameda County Office of Education, the latest demographic study, historical trends on enrollment and staffing, and District plans and priorities for the upcoming and future years.

The Alameda County Office of Education (ACOE) will then review the Adopted Budget and approve, conditionally approve, or disapprove the Budget per Education Code 42127. The Alameda County Office of Education conditionally approved the District's 2017-18 Budget unless the Board passed a resolution that they would make \$7.8M in projected necessary reductions for the 2018-19 Budget.

The 1st Interim Financial Report, therefore, is expected to have changes. The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions. Current data reflected in the 1st Interim Financial Report would be: State Adopted Budget changes from the May Revise Assumptions, CBEDS Enrollment, Staffing, and new information from the State and Federal level.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates revenues driven by attendance, and updates any adjustments to Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Financial Report Certification

As part of producing these quarterly financial reports, the two Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district.

The certifications are classified as positive, qualified, or negative.



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.



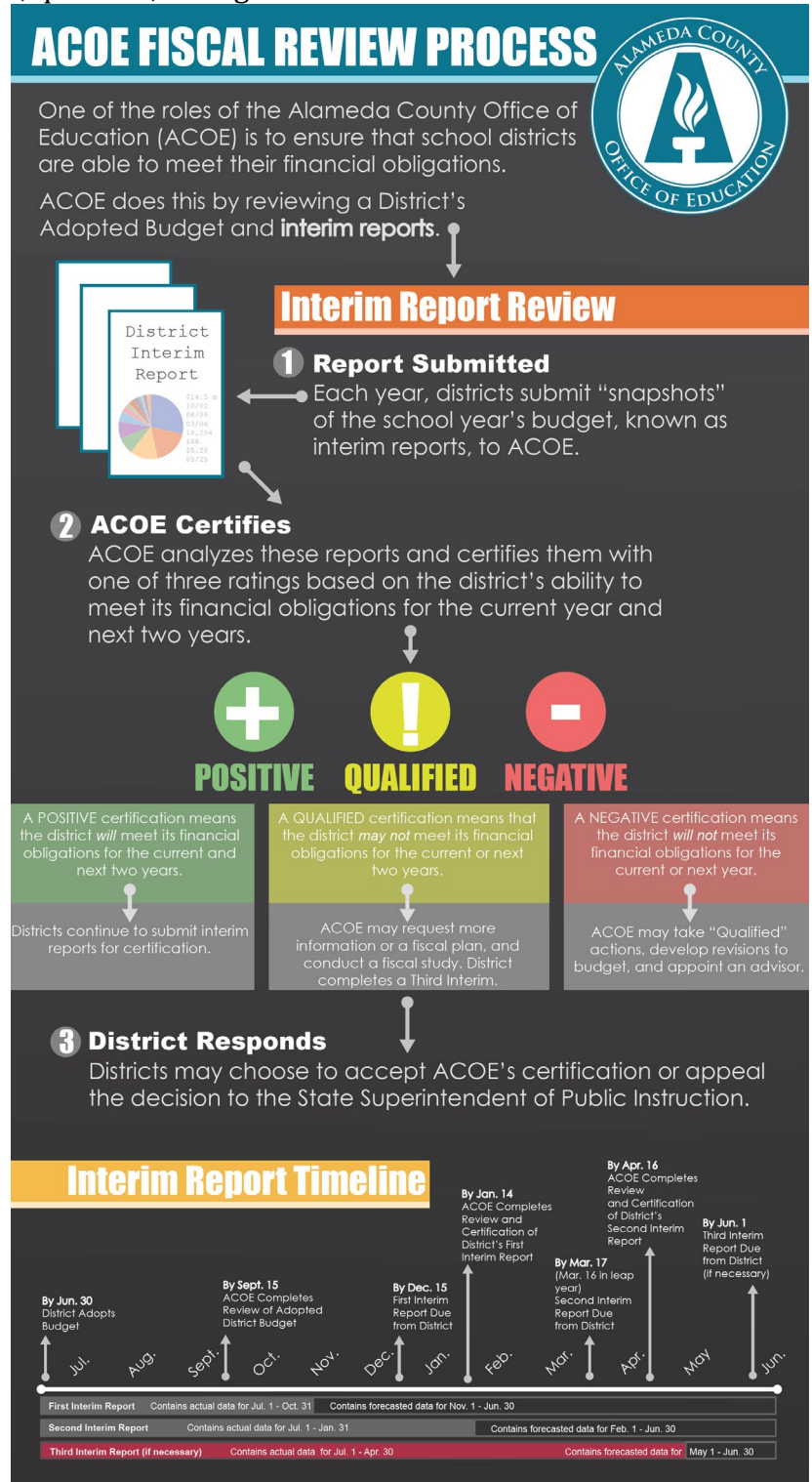
A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards. A reclassification by the ACOE will automatically require the Fiscal Crisis Management and Assistance Team (FCMAT) to conduct a review.

Based on the current financial projections, continuing declining enrollment, and uncertainty on some of the Governor's Budget Proposals for 2022-23, the district is certifying Qualified for the 2021-22 2nd Interim financial report.



Enrollment and Attendance

The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

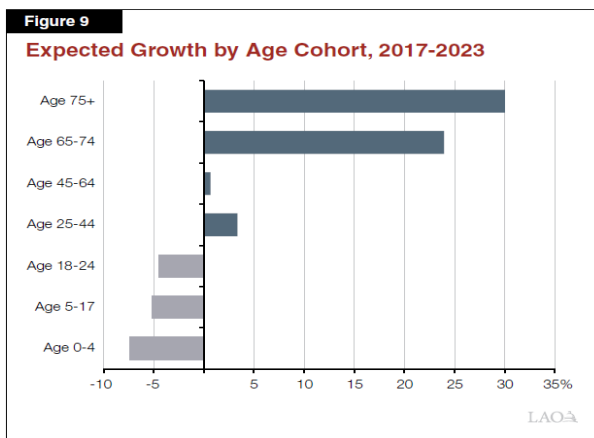
LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year and Prior Year ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October. The following is Hayward Unified School District current projections on attendance and enrollment:

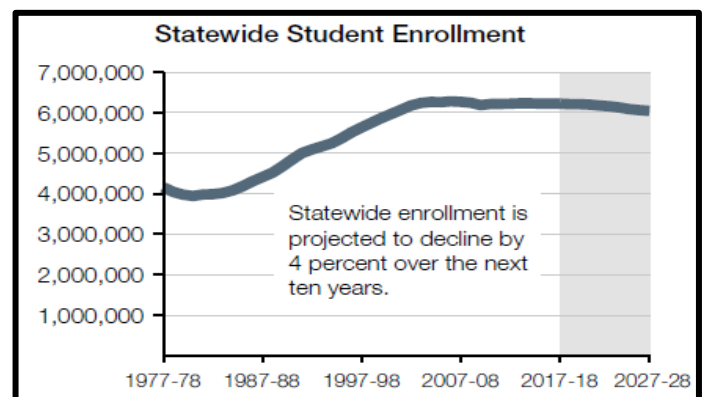
<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Funded Attendance	Attendance % of Enrollment
2016/17	20,771	(176)	19,731.99	19,731.99	95%
2017/18	20,429	(342)	19,404.90	19,470.89	95%
2018/19	19,909	(520)	18,754.23	19,199.62	94%
*2019/20	19,801	(108)	18,710.67	18,710.67	95%
*2020/21	19,069	(732)	18,711.61	18,711.61	98%
2021/22	18,076	(993)	15,838.84	18,684.67	103%
2022/23	17,650	(426)	16,774.93	16,774.93	95%
2023/24	17,250	(400)	16,395.49	16,657.07	95%

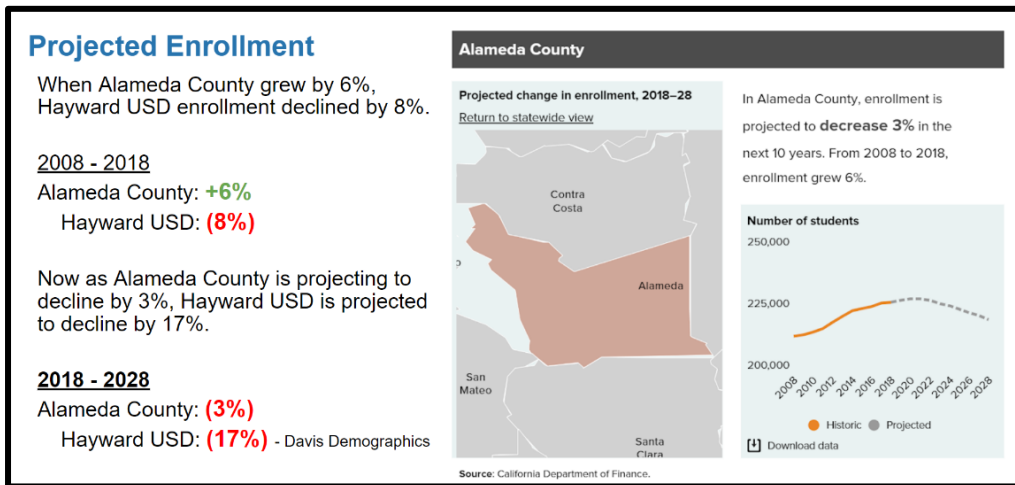
*Due to COVID-19, school districts are held harmless on attendance for funding purposes for 2020/21. This immediate benefit has a side-effect for school districts in declining enrollment that becomes fully realized in 2022/23, where there is a sudden and significant decline in ADA funding of nearly 1,000 ADA.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2M change in the District's projected revenues. Therefore, District attendance records are



monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. The District has a historical 95% attendance rate compared to enrollment.

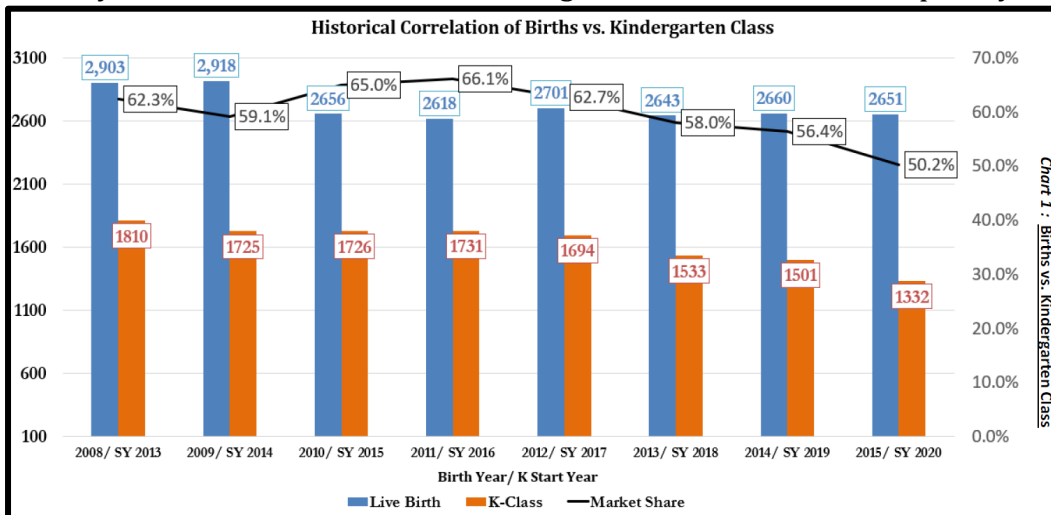




As the State is continuing to project a decline in enrollment of 4% as a whole, within the Bay Area there are even larger declines, especially for Hayward where during the same timespan we are projected to decline by over 4 times the State average (17%).

To better understand this projected decline, a dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.

The number of births from residents in Hayward plays a major role in the number of Kindergarten students we can expect in the future. Below is a chart noting the number of births between 2003 to 2009 is roughly 10% higher than the number of births between 2010 to 2017. This has resulted in a smaller Kindergarten cohort than we have been used to seeing several years ago. A smaller kindergarten cohort in one year, translates into a smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.



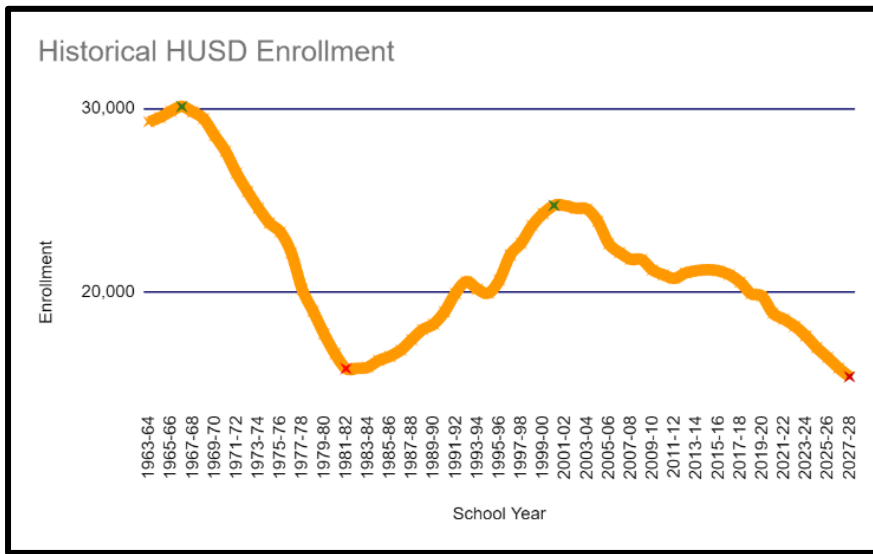
This means to mitigate this decline we have to increase the percentage of students' families choosing Hayward USD for Kindergarten.

Without increasing the percentage of student's families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

	Fall 2012	Fall 2014	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Fall 2025	Fall 2026
TK-6	12,544	12,598	12,435	12,124	11,613	11,340	10,775	10,555	10,337	10,104	9,798	9,641	9,482
7-8	3,215	3,153	3,081	3,009	3,043	3,026	2,901	2,872	2,739	2,657	2,674	2,548	2,426
9-12	5,002	5,003	5,160	5,175	5,177	5,348	5,275	5,273	5,333	5,251	5,076	4,977	4,864

Historical Enrollment Change from 2012 - 2019		
Grade Span	#	%
TK - 6	(1,258)	(10.0%)
7 - 8	(189)	(5.9%)
9 - 12	346	6.9%

Projected Enrollment Change from 2019 - 2026		
Grade Span	#	%
TK - 6	(1,858)	(16.4%)
7 - 8	(600)	(19.8%)
9 - 12	(484)	(9.1%)



Below is a chart incorporating historical enrollment since the creation of Hayward USD in 1963. We saw a significant decline in the 1970's before enrollment began to increase in the 1980's and 1990's.

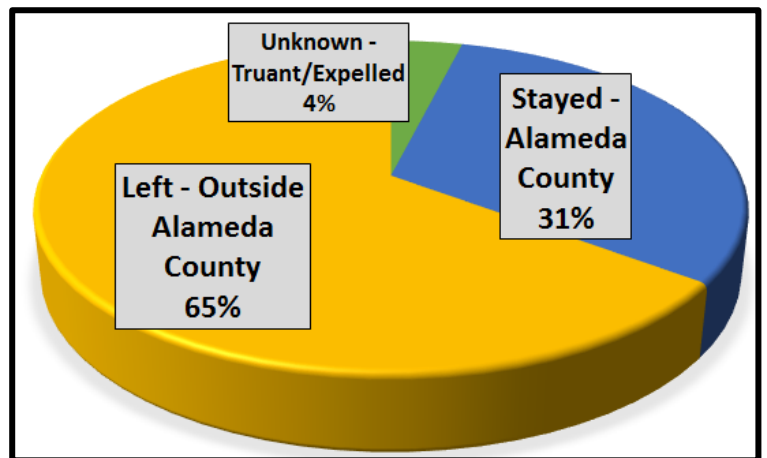
During the 1970's, the Board approved eight schools to close:

- Brenkwitz ES, Gansberger ES, Hillcrest ES, Sequoia ES, Sorensen ES, Tennyson ES, Winton Grove ES, and Tyrrell MS.

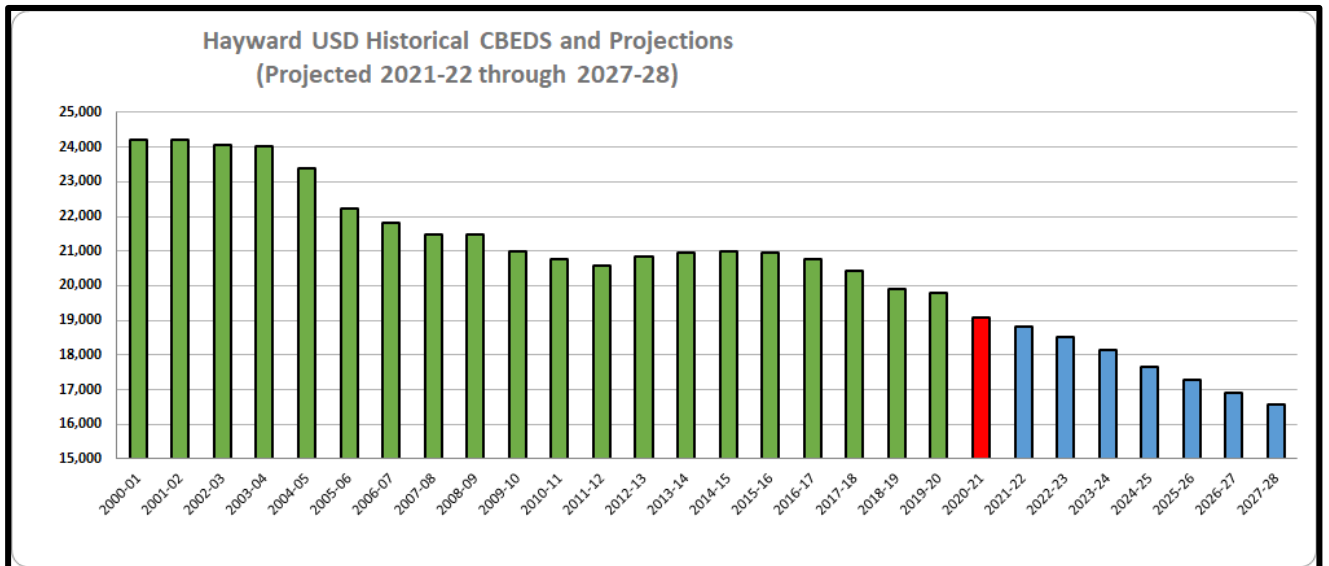
Even with the increase in enrollment during the 1980's and 1990's, the Board approved the following school closures:

- Argonaut, Baywood, Bidwell ES, Eureka ES, Laurel ES, Mohrland ES, Peixoto ES, and Sunset HS

Despite the current population growth in the city of Hayward, enrollment continues to decline. Based on an analysis in 2020 and 2021, the decline we are experiencing is different from the declines experienced in the 1970's. Essentially, 1/3^{rds} of families are staying in Alameda County, but are choosing different educational options, such as local charter schools, privates schools, or neighboring school districts. 2/3^{rds} of families are completely leaving Alameda County and the consistent reason was the lack of affordability in the area.



Below is a chart incorporating the historical enrollment of the past twenty years, with a 7-year forecast.



The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay. Below is a brief history of enrollment for neighboring school districts (without charter enrollment):

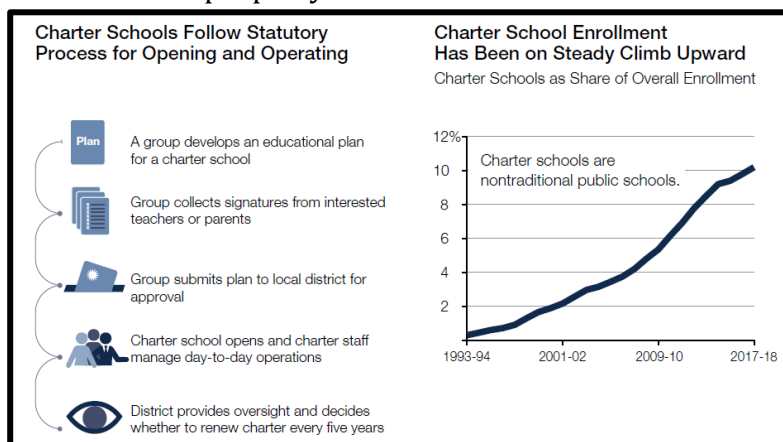
Enrollment (without Charters)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Six Year Change	% Change
Dublin	9,151	9,965	10,680	11,294	12,063	12,575	12,625	3,474	28%
Livermore	12,540	12,519	12,924	13,765	13,740	13,725	13,305	765	6%
San Leandro	8,617	8,560	8,638	8,880	8,926	9,066	8,828	211	2%
Pleasanton	14,768	14,754	14,778	14,864	15,036	14,878	14,469	(299)	-2%
Castro Valley	9,361	9,366	9,358	9,312	9,258	9,324	9,203	(158)	-2%
Alameda	9,499	9,455	9,483	9,503	9,380	9,358	9,071	(428)	-5%
Oakland	37,096	37,124	36,814	37,096	36,708	36,045	35,489	(1,607)	-5%
Hayward	20,996	20,947	20,771	20,429	19,909	19,801	19,069	(1,927)	-10%
Newark	6,196	6,013	5,845	5,913	5,779	5,735	5,507	(689)	-13%
New Haven	12,459	12,171	11,893	11,613	11,316	11,008	10,812	(1,647)	-15%
San Lorenzo	11,135	10,990	10,730	10,496	10,201	9,812	9,431	(1,704)	-18%

Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

District Sponsored Charter Schools	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Six Year Change	% Change
Golden Oak Montessori of Hayward	209	222	239	249	250	274	308	99	32%
Knowledge Enlightens You (KEY Academy)	263	521	559	557	555	564	602	339	56%
Impact Academy of Arts and Technology	468	462	587	708	858	853	824	356	43%
Leadership Public Schools - Hayward	507	533	578	593	623	601	614	107	17%
Silver Oak High Public Montessori Charter	112	161	188	198	229	218	221	109	49%
Total	1,559	1,899	2,151	2,305	2,515	2,510	2,569	1,010	39%

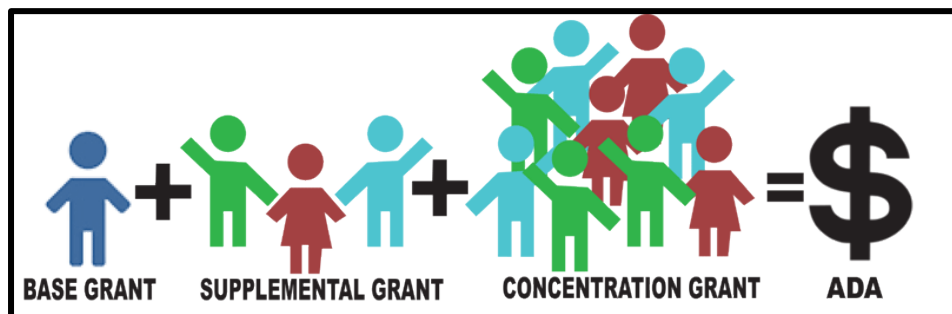
As noted in the Locations section of the report, Golden Oak Montessori, Silver Oak Montessori, Knowledge Enlightens You Academy, Impact Academy of Arts & Technology, and Leadership Public Schools – Hayward are currently located on District-owned property.

Here is some Statewide information about Charter schools. Most importantly, in October 2019, Governor Newsom signed AB-1505, the largest and comprehensive change to charter school legislation since 1992. Three key areas of this legislation are: the consideration of the fiscal impact of the district when reviewing a new petition, a three-tiered charter renewal process based on the CA School Dashboard, and the requirement of a certification by the CTC for charter school teachers.



Local Control Funding Formula

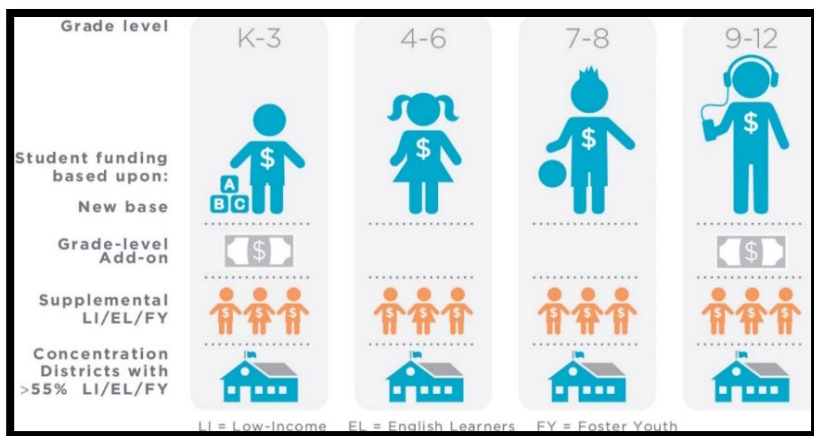
The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.



A Base level of funding would be provided with specific add-ons for K-3 and 9-12 for programmatic support. Each student who is designated as a Low-income, English Learner, or Foster Youth student would generate a “Supplemental” grant of funding. School

districts that have “high concentrations” of students designated as a Low-income, English Learner, or Foster Youth student (over 55%) would receive a “Concentration” grant of funding to provide additional supports. *As part of the 2021-22 Budget, the State increased the level of Concentration grant funding from 50% of the Base grant for each applicable student, to 65% of the Base grant.*

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP). The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.



A decline in our Unduplicated Count will result in a decline in revenues from the State. Over 25% of our LCFF funds come from Supplemental and Concentration grant dollars. The State uses a three year average for the unduplicated count to minimize year to year variations.

Fiscal Year	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Unduplicated %	81%	75%	78%	78%	77%	70%	66%	70%	70%
3 Year Average	80%	79%	78%	77%	77%	75%	71%	69%	69%

CALPADS Data - Certified



1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2021-2022	LEA: Hayward Unified	User ID: ydong@husd.k12.ca.us
View: SNAPSHOT	School Type: ALL	Revision: 1/25/2022 2:28:28 PM
Revision ID: 3303670	School: ALL	Print Date: 1/26/2022 5:10:23 PM

Non-Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:									
School Code	School Name	Total Enrollment (with applied filters)	Total Enrollment (All Age Eligibility)	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6056956	Anthony W. Ochoa Middle	462	462	251	2	0	4	7	168	258	112	297
6000889	Bowman Elementary	283	283	171	1	0	3	3	119	173	129	220
0133009	Brenkwitz High	156	156	87	0	0	3	2	70	88	37	106
6056931	Bret Harte Middle	552	552	302	2	0	6	2	220	308	96	351
6000905	Burbank Elementary	812	812	432	2	0	1	21	266	450	286	559
6056949	Cesar Chavez Middle	514	514	336	1	0	15	20	238	348	236	415
6000913	Cherryland Elementary	733	733	434	2	0	6	20	339	446	406	590
6000921	East Avenue Elementary	438	438	204	0	0	4	0	151	212	83	235
6090583	Eden Gardens Elementary	487	487	200	0	0	4	2	142	209	110	260
6000947	Eldridge Elementary	289	289	153	1	0	0	13	111	162	102	203
6000962	Fairview Elementary	478	478	250	2	0	2	0	182	255	108	288
6113815	Faith Ringgold School of Arts	124	124	66	0	0	1	2	55	67	48	90
6000988	Glassbrook Elementary	455	455	292	0	0	11	29	225	308	287	390
6000996	Harder Elementary	517	517	348	1	0	13	7	249	359	265	433
0133629	Hayward High	1647	1647	765	3	0	14	17	592	782	182	861
0161192	Hayward Unified	58	58	15	1	0	0	0	17	18	2	19
0131334	Highland	0	0	0	0	0	0	0	0	0	0	0
6001044	Longwood Elementary	475	475	299	4	0	2	8	222	303	246	385
6001051	Lorin A. Eden Elementary	350	350	168	0	0	3	1	125	171	106	208
6066476	Martin Luther King, Jr. Middle	713	713	387	1	0	4	45	236	400	110	441
0135319	Mt. Eden High	1941	1941	911	5	0	5	20	553	928	215	1026
0000001	NPS School Group for Hayward	40	40	9	3	0	0	0	15	19	5	23
6001093	Palma Ceia Elementary	492	492	258	1	0	1	8	185	266	195	337
6001101	Park Elementary	465	465	303	4	0	5	1	222	308	233	377
6001127	Ruus Elementary	395	395	220	1	0	5	15	149	225	158	275
6001135	Schafer Park Elementary	672	672	400	0	0	3	38	274	407	265	496
6001176	Southgate Elementary	626	626	260	1	0	2	3	187	271	155	339
0119842	Special Education-Preschool-	0	0	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	639	639	257	1	0	6	1	204	266	154	328
6062160	Strobridge Elementary	362	362	188	3	0	4	0	164	201	119	246
0138339	Tennyson High	1469	1469	863	3	0	47	39	606	896	512	1078
6001192	Treeview Elementary	374	374	210	2	0	3	1	156	212	121	251
6104566	Tyrrell Elementary	546	546	337	0	0	8	59	264	362	315	448
6056972	Winton Middle	512	512	327	0	0	3	11	227	329	129	367
TOTAL - Selected Schools		18076	18076	9703	47	0	188	395	6933	10007	5527	11942

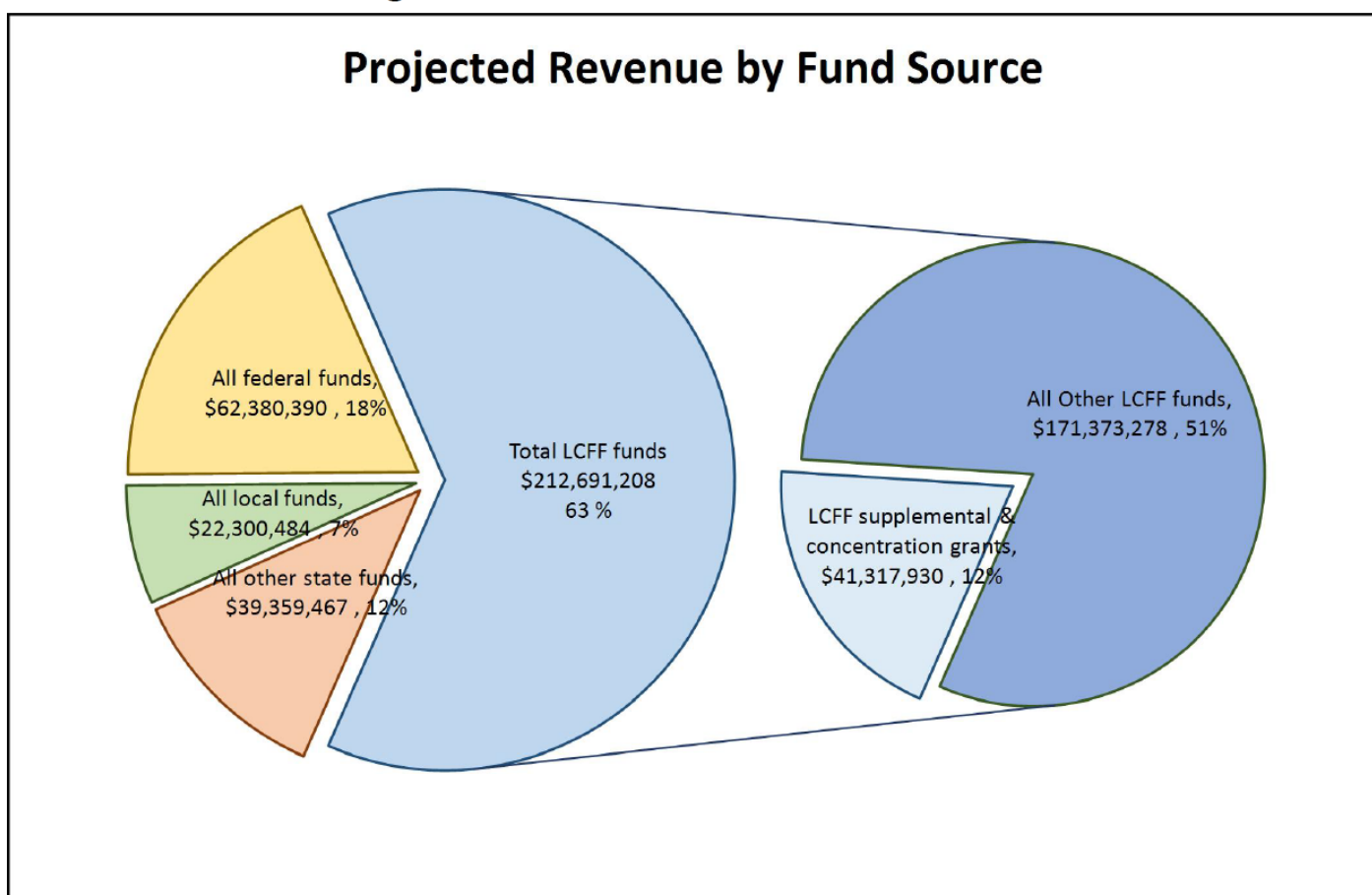
LCFF Budget Overview for Parents

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Update on Additional Funding Received in 2021-22

Our district received \$489,930.00 in Additional Concentration Grant Add-On funding through the 2021 California Budget Act. These funds will be included in the LCAP Educational Partnership Input for the update of HUSD's Annual LCAP for 2022-2023 and based on input, we will describe how these funds will be used to increase the number of staff to provide direct services.

Budget Overview for the 2021-22 School Year

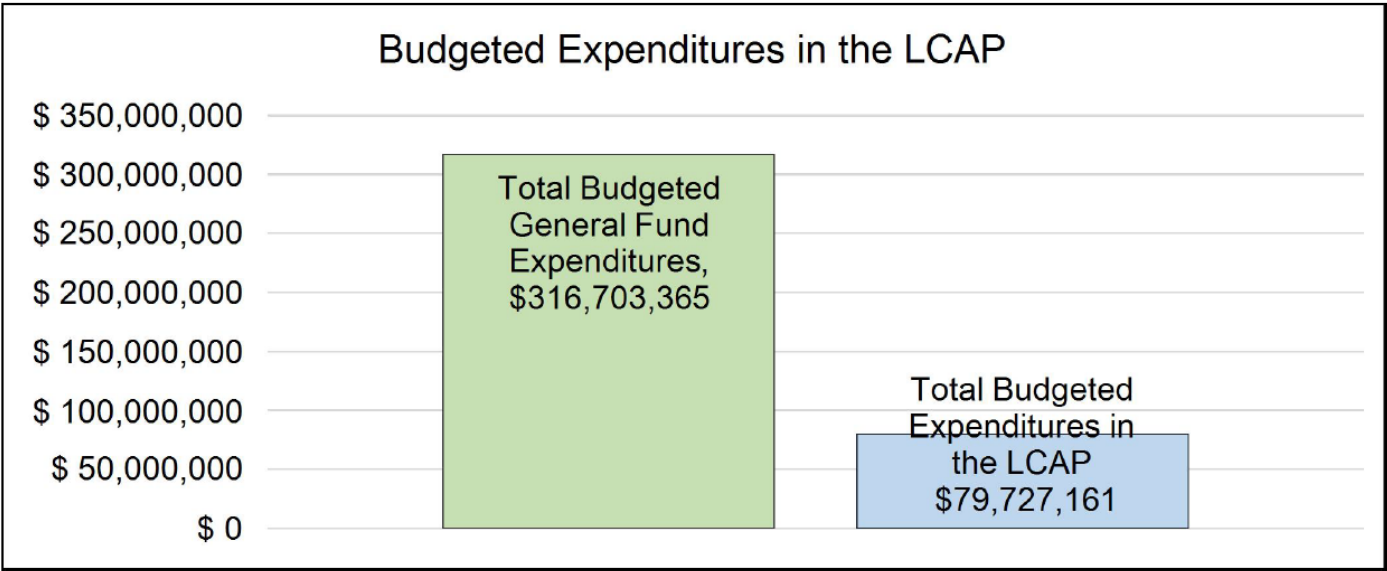


This chart shows the total general purpose revenue Hayward Unified School District expects to receive in the coming year from all sources.

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

The total revenue projected for Hayward Unified School District is \$336,731,549, of which \$212,691,208 is Local Control Funding Formula (LCFF), \$39,359,467 is other state funds, \$22,300,484 is local funds, and \$62,380,390 is federal funds. Of the \$212,691,208 in LCFF Funds, \$41,317,930 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Hayward Unified School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

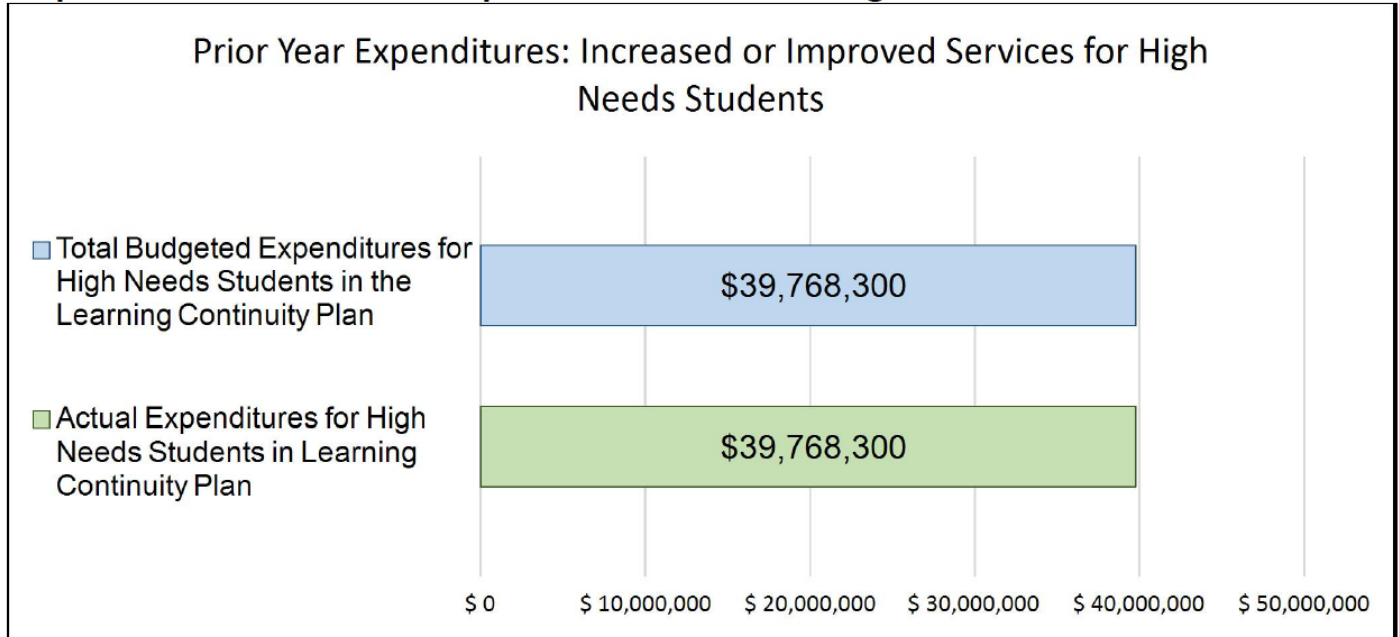
Hayward Unified School District plans to spend \$316,703,365 for the 2021-22 school year. Of that amount, \$79,727,161 is tied to actions/services in the LCAP and \$236,976,204 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The budgeted expenditures that are not included in the Local Control Accountability Plan include the following: core and general expenditures required for a school to operate such as: classroom teachers, school site and district department support staff, utilities, insurance, and other general operating expenditures. Other expenditures include Restricted Grants that have a targeted purpose or have separate plans outside of the LCAP.

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Hayward Unified School District is projecting it will receive \$41,317,930 based on the enrollment of foster youth, English learner, and low-income students. Hayward Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Hayward Unified School District plans to spend \$41,317,930 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Hayward Unified School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Hayward Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Hayward Unified School District's Learning Continuity Plan budgeted \$39,768,300 for planned actions to increase or improve services for high needs students. Hayward Unified School District actually spent \$39,768,300 for actions to increase or improve services for high needs students in 2020-21.

Expanded Learning Opportunity Grant

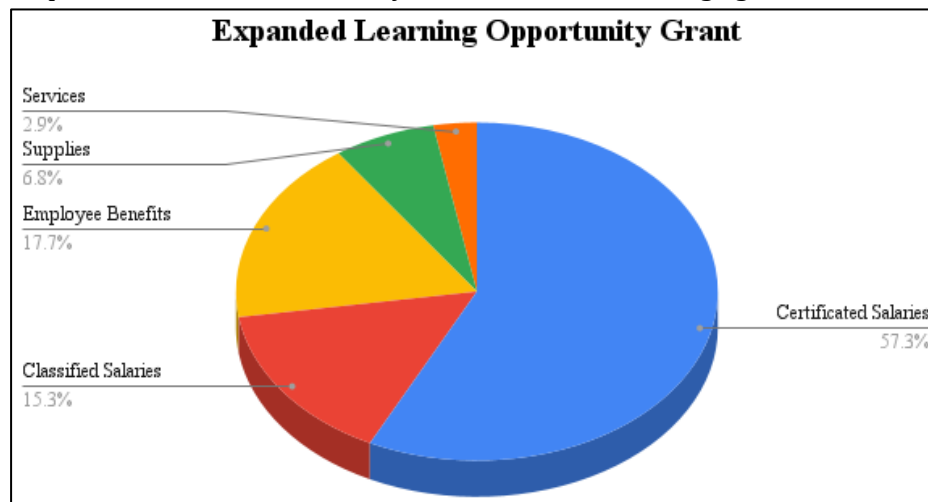
As part of AB-86, the State created an Expanded Learning Opportunity Grant to assist with the impacts of COVID-19 through funding for supplemental educational and social emotional supports. The State approved this funding with the intent to implement services during the summer of 2021 and the summer of 2022, requiring funds to be fully spent by August 31, 2022. Prior to utilizing the funds, the State required an Expanded Learning Opportunity Grant Plan be developed and Board approved by June 1, 2021. Below are the allowable uses from the State:

- Supplemental Instruction and Support Strategies
- Accelerating Progress to Close Learning Gaps
- Integrated Student Supports
- Community Learning Hubs
- Support for Credit Deficient Students to Complete Graduation or Grade Promotion
- Additional Academic Services
- Training for School Staff on Strategies to Engage Students and Families

Here is an outline of the Expanded Learning Opportunity Grant Budget for the 2021/22 school year.

Expanded Learning Opportunity Grant - 05/26/2021	Object Code	2021-22	Supplemental Instruction and Support Strategies	Accelerating Progress to Close Learning Gaps	Integrated Student Supports	Community Learning Hubs	Support for Credit Deficient Students to Complete Graduation or Grade Promotion	Additional Academic Services	Training for School Staff on Strategies to Engage Students and Families
Certificated Teacher Salaries	1100	\$7,770,000	\$2,750,000	\$2,300,000	\$0	\$0	\$520,000	\$0	\$2,200,000
Certificated Pupil Support Salaries	1200	\$361,500	\$0	\$0	\$361,500	\$0	\$0	\$0	\$0
Supervisors and Administrators	1300	\$180,360	\$0	\$0	\$180,360	\$0	\$0	\$0	\$0
Other Certificated Salaries	1900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Certificated Salaries		\$8,311,860	\$2,750,000	\$2,300,000	\$541,860	\$0	\$520,000	\$0	\$2,200,000
Classified Instructional Salaries	2100	\$1,050,000	\$0	\$0	\$1,050,000	\$0	\$0	\$0	\$0
Classified Support Salaries	2200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Supervisors and Administrators	2300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clerical, Technical, and Office	2400	\$632,500	\$50,000	\$0	\$402,500	\$180,000	\$0	\$0	\$0
Other Classified Salaries	2900	\$530,000	\$30,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Total Classified Salaries		\$2,212,500	\$80,000	\$500,000	\$1,452,500	\$180,000	\$0	\$0	\$0
Total Employee Benefits		\$2,562,773	\$628,956	\$673,590	\$613,426	\$61,326	\$113,776	\$0	\$481,360
Textbooks	4100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	4200-4400	\$991,974	\$41,044	\$526,410	\$152,214	\$1,174	\$16,224	\$200,000	\$54,908
Total Books and Supplies		\$991,974	\$41,044	\$526,410	\$152,214	\$1,174	\$16,224	\$200,000	\$54,908
Other Operating Services (Insurance, Utilities, Copiers, PD)	5xxx (Less 5800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services and Operating	5800	\$422,500	\$0	\$0	\$40,000	\$7,500	\$100,000	\$100,000	\$175,000
Total Other Operating Expenditures		\$422,500	\$0	\$0	\$40,000	\$7,500	\$100,000	\$100,000	\$175,000
Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$14,501,607	\$3,500,000	\$4,000,000	\$2,800,000	\$250,000	\$750,000	\$300,000	\$2,911,268

More detail about the plan can be found in the May 26, 2021 Board Meeting agenda.



CARES Act Update

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted by the Federal Government. This act allocated Coronavirus Relief Funds (CRF) to State, Territorial, Local, and Tribal Governments. These CRF funds were NOT specifically dedicated to schools. However, the State of California, when enacting their 2020-21 State Budget on June 26, 2020, approved an allocation of \$5.3 billion in one-time funds to schools. The mixture of Federal resources received by the State and reallocated to schools with separate guidance created some complexity in the intent and allowable use of the needed resources. On top of this, the State developed a Learning Continuity and Attendance Plan to outline the services and supports planned and provide an allocation for how the CARES Act funding would be spent. School districts needed to adopt the Learning Continuity and Attendance Plan by September 30, 2020, with over 70% of the \$24,546,588 in CARES Act funding needing to be spent by December 30, 2020. After Board approval on September 23, 2020, the Alameda County Office of Education reviewed and accepted the District's plan on October 20, 2020. On December 27, 2020, Congress enacted the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) which eventually provided an extension of expending the funds by May 31, 2021.

In summary from both Federal and State guidance, the CARES Act funds are focused on providing learning loss and academic, social emotional, and distance learning supports, distributing meals to families, and mitigating job loss for staff who may be repurposed to directly support the health and safety impacts of the COVID-19 pandemic. The services outlined in the Learning Continuity and Attendance Plan are to support all of our high-needs students through multiple areas from: health and nutrition, social-emotional supports, learning loss mitigation, distance learning supports, and in-person activities planning. The District was able to implement the Learning Continuity and Attendance Plan approved by the Board through the:

- Creation and support of a distance learning environment
 - i.e. purchase and distribution of chromebooks and wifi hotspots for students, laptops and technology enhancements for staff, and districtwide instructional software licenses, professional development and information sessions for staff and families.
- Learning Loss Mitigation and In-Person Activity Planning
 - i.e. development of a small cohort program ready to implement based on local conditions, the development of an online intervention program, the adoption and purchase of new TK-6 English and Language Arts (ELA) textbooks and online resources, learning continuity through maintaining lower class sizes, and the purchase of additional equipment and support for students with special needs.
- Social-Emotional Support
 - i.e. development of social emotional learning resources, implementation of parent and staff social emotional learning training and supports, expand engagement opportunities through the distribution of technology for check-ins and follow-ups, aspects of the small cohort program would be to assess and support the social emotional well-being of the students, improve and expand the referral and access to mental health services.
- School Nutrition
 - i.e. maintenance of staffing to provide local distribution options at all school sites, creation of consistent distribution patterns to establish a routine during an time when routines are difficult to establish, the preparation and distribution of breakfast, hot lunch, and dinner meals on a daily basis, inclusive of weekend meals, support of food bank locations and other strategies to provide highly nutritious meals to students and families.

Overall the CARES Act funding were utilized as noted below:

CARES Act Budget Summary	Object Code	September 2020 - Estimate	March 2021 - 2nd Interim	Variance
Certificated Teacher Salaries	1100	\$1,282,600	\$2,223,325	\$940,725
Certificated Pupil Support Salaries	1200	\$980,057	\$1,694,234	\$714,177
Supervisors and Administrators	1300	\$50,000	\$129	(\$49,871)
Other Certificated Salaries	1900	\$3,141,332	\$943,734	(\$2,197,598)
Total Certificated Salaries		\$5,453,989	\$4,861,422	(\$592,567)
Classified Instructional Salaries	2100	\$563,605	\$2,377,802	\$1,814,197
Classified Support Salaries	2200	\$5,698,563	\$4,717,557	(\$981,006)
Classified Supervisors and Administrators	2300	\$50,000	\$0	(\$50,000)
Clerical, Technical, and Office	2400	\$601,108	\$197,183	(\$403,925)
Other Classified Salaries	2900	\$50,000	\$44,608	(\$5,392)
Total Classified Salaries		\$6,963,276	\$7,337,150	\$373,874
Total Employee Benefits		\$3,315,698	\$3,247,392	(\$68,306)
Textbooks	4100	\$6,448,944	\$4,451,437	(\$1,997,507)
Materials and Supplies	4200-4400	\$950,500	\$2,757,460	\$1,806,960
Total Books and Supplies		\$7,399,444	\$7,208,897	(\$190,547)
Other Operating Services (Insurance, Utilities, Copiers, PD)	5xxx (Less 5800)	\$0	\$25,744	\$25,744
Professional Services and Operating	5800	\$1,414,181	\$1,828,549	\$414,368
Total Other Operating Expenses		\$1,414,181	\$1,854,293	\$440,112
Equipment		\$0	\$37,434	\$37,434
Indirect Costs		\$0	\$0	\$0
Total Expenditures		\$24,546,588	\$24,546,588	\$0

Notes of key variances:

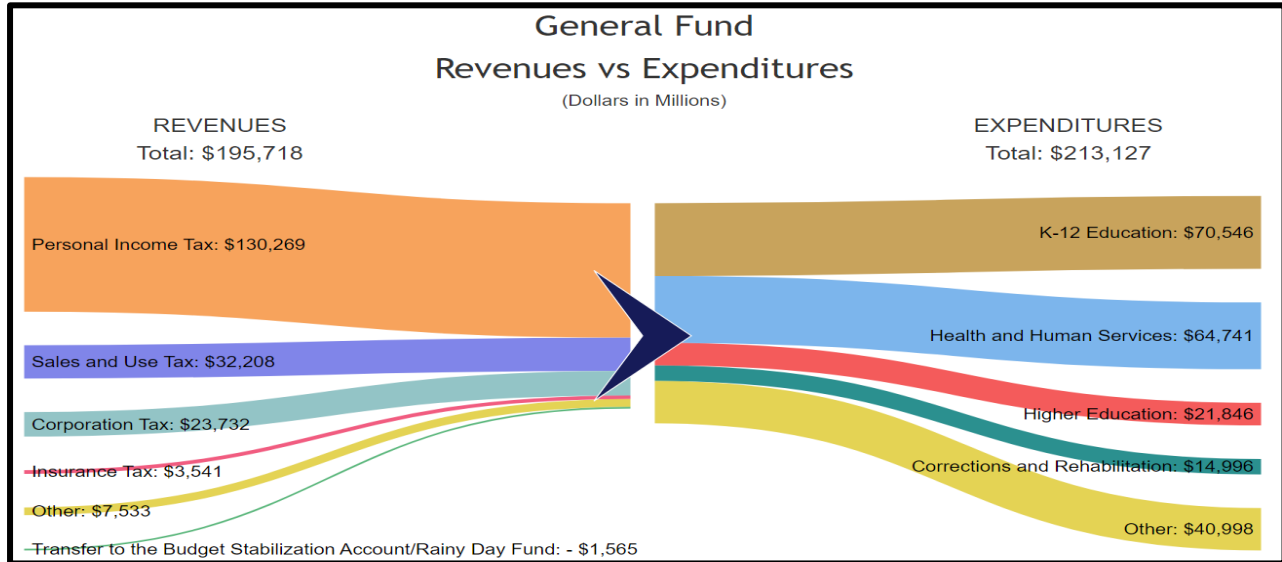
- Coding for training and support shifted from 19xx to 11xx and 12xx;
- Less funding needed for School Nutrition;
- Additional Textbook adoption beyond Elementary Literacy did not meet spending deadlines;
- Additional technology equipment needed for distance learning;
- Additional hotspots needed for distance learning;

Compared to the Learning Continuity and Attendance Plan, the CARES Act funding was utilized as follows:

CARES Act Budget Summary - 2nd Interim	Object Code	School Nutrition	Preparation for In-Person Activities	Engagement and Outreach	Distance Learning and Social Emotional Support	Learning Loss Mitigation and Social Emotional Support	Total CARES Act Budget Summary
Certificated Teacher Salaries	1100	\$0	\$0	\$323	\$1,049,945	\$1,173,057	\$2,223,325
Certificated Pupil Support Salaries	1200	\$0	\$0	\$280,285	\$5,778	\$1,408,171	\$1,694,234
Supervisors and Administrators	1300	\$0	\$0	\$0	\$129	\$0	\$129
Other Certificated Salaries	1900	\$0	\$0	\$2,967	\$940,724	\$43	\$943,734
Total Certificated Salaries		\$0	\$0	\$283,575	\$1,996,576	\$2,581,271	\$4,861,422
Classified Instructional Salaries	2100	\$0	\$0	\$2,282,689	\$0	\$95,113	\$2,377,802
Classified Support Salaries	2200	\$760,896	\$1,386,733	\$875,032	\$1,694,896	\$0	\$4,717,557
Classified Supervisors and Administrators	2300	\$0	\$0	\$0	\$0	\$0	\$0
Clerical, Technical, and Office	2400	\$0	\$0	\$0	\$197,183	\$0	\$197,183
Other Classified Salaries	2900	\$0	\$0	\$21,208	\$23,400	\$0	\$44,608
Total Classified Salaries		\$760,896	\$1,386,733	\$3,178,929	\$1,915,479	\$95,113	\$7,337,150
Total Employee Benefits		\$239,106	\$435,767	\$1,060,059	\$938,169	\$574,291	\$3,247,392
Textbooks	4100	\$0	\$0	\$0	\$4,451,437	\$0	\$4,451,437
Materials and Supplies	4200-4400	\$44,973	\$89,931	\$97,597	\$2,497,253	\$27,706	\$2,757,460
Total Books and Supplies		\$44,973	\$89,931	\$97,597	\$6,948,690	\$27,706	\$7,208,897
Other Operating Services (Insurance, Utilities, Copiers, PD)	5xxx (Less 5800)	\$0	\$0	\$24,244	\$1,500	\$0	\$25,744
Professional Services and Operating	5800	\$0	\$0	\$163,605	\$1,649,411	\$15,533	\$1,828,549
Total Other Operating Expenses		\$0	\$0	\$187,849	\$1,650,911	\$15,533	\$1,854,293
Equipment		\$0	\$0	\$0	\$37,434	\$0	\$37,434
Indirect Costs		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$1,044,975	\$1,912,431	\$4,808,009	\$13,487,259	\$3,293,914	\$24,546,588
September 2020 - Estimate		\$2,500,000	\$1,985,500	\$4,200,000	\$10,211,088	\$5,650,000	\$24,546,588
Variance		(\$1,455,025)	(\$73,069)	\$608,009	\$3,276,171	(\$2,356,086)	\$0

State Economy

California can be considered the fifth largest economy in the world with a GDP at \$2.75 Trillion.

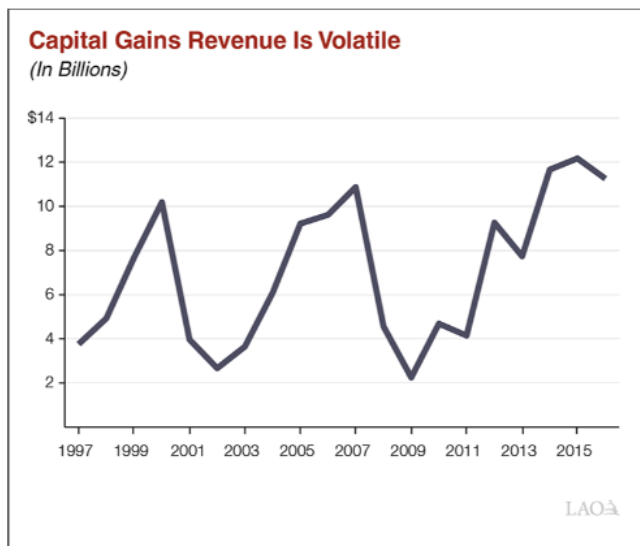


- 2022-23 Governor's Budget Proposal

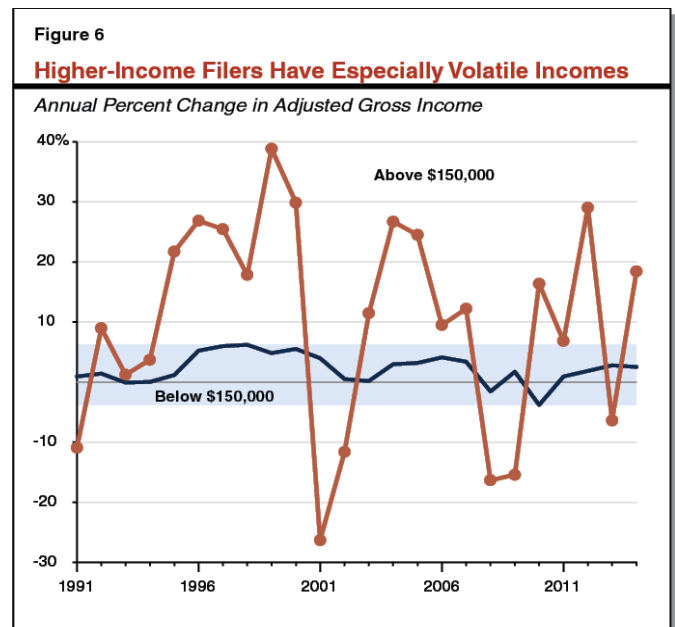
Tax Structure

The size of this operation utilizes a robust General Fund of \$195.7 billion in annual revenues, with nearly 70% of its revenues coming from Personal Income Tax. The graphic above reflects the amount of State taxes collected and disbursed. With a large percentage of revenues coming from Personal Income Tax, it is important to understand the volatility of it over the years.

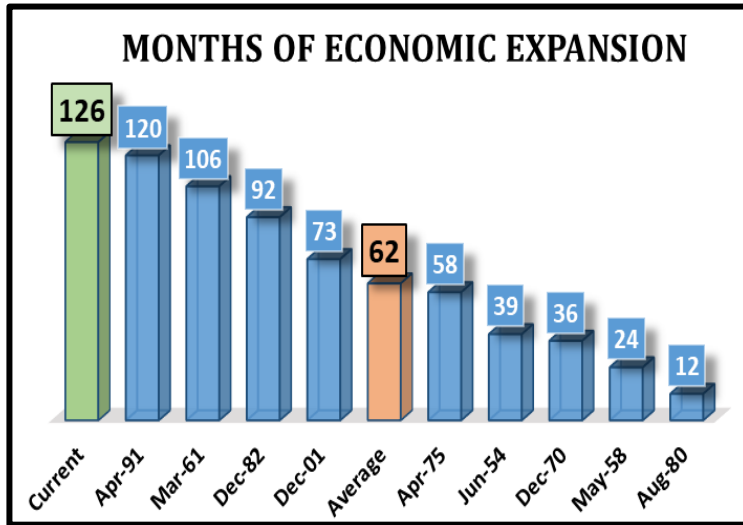
The State has a progressive tax system, whereby it is heavily dependent on taxing high-income earners realizing gains from a healthy stock market (Capital Gains Taxes). The graphic on the left reflects the variability in Capital Gains revenue collected.



The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax which creates instability for the State. The graphic on the right reflects the variability in personal income tax collected from filers with income above \$150,000 vs personal income tax from filers with income below \$150,000. The variability creates challenges with projecting revenue year over year and is more susceptible to economic recessions.



The Legislative Analysts' Office (LAO) is a non-partisan Fiscal and Policy Advisor to the State Legislature. The LAO recognizes the volatility in the State's budget due to its progressive tax structure and promotes prudent practices to help even out the "hills and valleys" of the budget over the years. As noted below, the State typically experiences a period of economic decline every five years or 62 months.



Due to the pandemic, the State was projecting a \$54B shortfall in May 2020, proposed a 10% reduction to Education funding, and deferred \$12B in cash payments to schools. One year later, the State is now projecting a \$100B surplus, is proposing various restricted categorical programs, and allows for short-term, one-time investments to education, but creating challenges on implementing meaningful and sustainable investments.

As part of the 2021-22 State budget and what is currently projected for the 2022-23 State budget, the State is anticipating record funding for education. The difficulty is that the State is

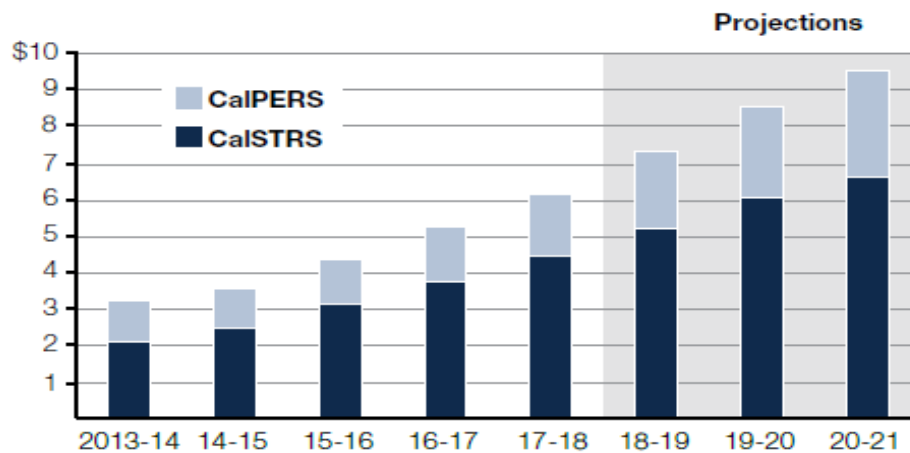
still funding schools on a per student (per average daily attendance) basis. Therefore, because Hayward USD is experiencing a decline in enrollment, the level of funding we receive is lower than if enrollment remained flat.

State Pension Costs

The District is severely being impacted by the State's solution in 2013 to fund the California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS).

- ✓ The California State Teachers' Retirement System (CalSTRS) administers pensions for teachers, administrators, and other employees with a state credential. The California Public Employees' Retirement System (CalPERS) covers all other types of school employees.
- ✓ CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.
- ✓ Total district pension costs are expected to reach \$9.5 billion by 2020-21, an increase of \$6.3 billion over the 2013-14 level.

School District Contributions (In Billions)



The solution, as noted below, requires Districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby next year; we will be spending approximately \$19 million more annually towards retirement costs than prior to AB 1469 being implemented. The chart on the left notes the total impact to school districts statewide.

Impact of STRS rising rates on the District

The rates in 2019-20 and 2020-21 reflect a reduction due to the State's Adopted Budget.

The State reduced rates by utilizing one-time funding from the State to pay down pension liabilities and applying it to school districts.

This reduces the cost Districts pay by reducing the District paid benefit rate applied to applicable salaries.

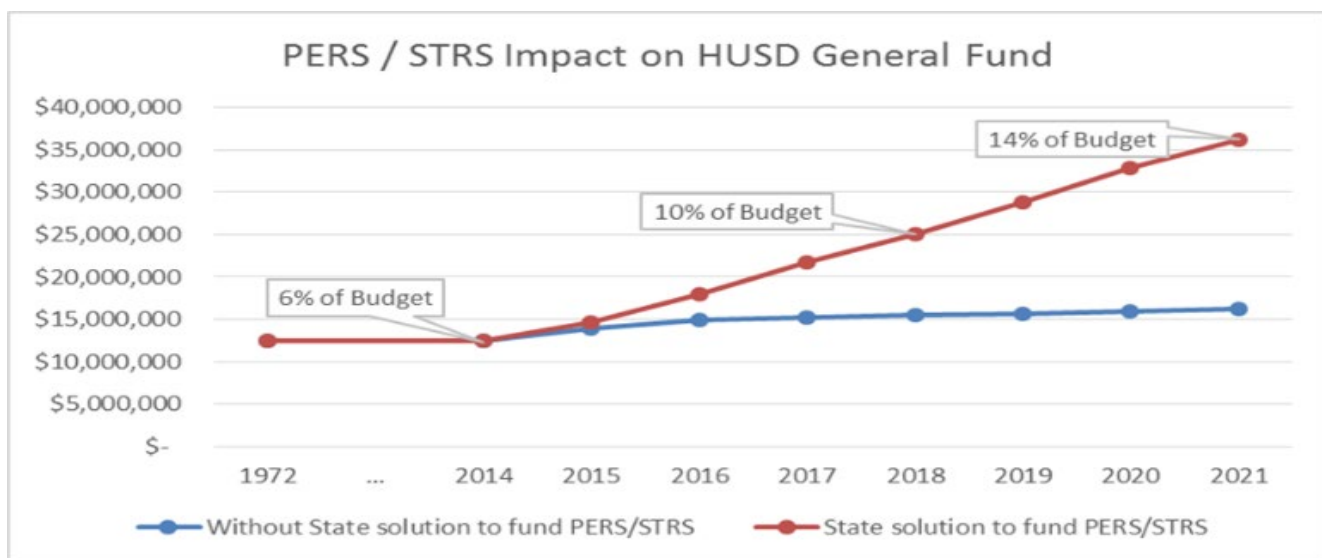
Fiscal Year	Original Rate	Rate	Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	123,470,218	17,816,752	7,630,459
2018-19	8.25%	16.28%	125,671,197	20,459,271	10,091,397
2019-20	8.25%	17.10%	130,388,709	22,296,469	11,539,401
2020-21	8.25%	16.15%	136,328,915	22,017,120	10,769,984
2021-22	8.25%	16.92%	141,046,522	23,865,072	12,228,733
2022-23	8.25%	19.10%	131,709,482	25,156,511	14,290,479
2023-24	8.25%	19.10%	130,711,702	24,965,935	14,182,220

Fiscal Year	Original Rate	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	48,046,297	7,462,070	1,965,094
2018-19	11.44%	18.06%	49,191,190	8,884,913	3,256,949
2019-20	11.44%	19.72%	50,945,066	10,046,876	4,218,251
2020-21	11.44%	20.70%	53,711,189	11,118,216	4,973,119
2021-22	11.44%	22.91%	53,994,648	12,370,174	6,192,646
2022-23	11.44%	26.10%	52,154,125	13,612,227	7,645,273
2023-24	11.44%	27.10%	51,691,243	14,008,327	8,094,332

Impact of PERS rising rates on the District.

The Governor is also paying down liabilities for CalPERS as well to capitalize on compounding returns to reduce the cost to employees and school districts over time.

Total Impact of CalPERS and CalSTRS on Hayward USD:



The result of the additional \$22 million annually, in ongoing retirement costs, means an ever increasing portion of our budget is spent on pensions and puts further constraints on an underfunded education system.

2021-22 Budget Planning Factors

Multi-Year Projection Factors	2020-21	2021-22	2022-23	2023-24
Statutory COLA (DOF)	2.31%	1.70%	5.33%	3.61%
Super COLA Augmentation	-	1.00%	-	-
LCFF Funded COLA	-	5.07%	5.33%	3.61%
Cash Deferrals	\$12B	\$3B	-	-
Enrollment	19,069	18,074	17,650	17,250
Current Year ADA	18,711.61	15,838.84	16,744.93	16,395.49
Net Charter School ADA Shift	0.00	0.00	117.86	117.86
LCFF Funded ADA	18,711.61	18,684.67	16,774.93	16,657.07
Higher of Current Year or Prior Year ADA Less Charter Shift	Prior Year	Prior Year	Current	Prior Year
LCFF Unduplicated Percentage	75%	71%	69%	69%
STRS Employer Statutory Rates	16.15%	16.92%	19.10%	19.10%
PERS Employer Projected Rates	20.70%	22.91%	26.10%	27.10%
State Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.20%
Lottery – Unrestricted per ADA	\$163.00	\$163.00	\$163.00	\$163.00
Lottery – Prop. 20 per ADA	\$65.00	\$65.00	\$65.00	\$65.00
Mandated Block Grant for Districts – K-8 per ADA	\$32.18	\$32.79	\$34.54	\$35.79
Mandated Block Grant for Districts – 9-12 per ADA	\$61.94	\$63.17	\$66.54	\$68.94

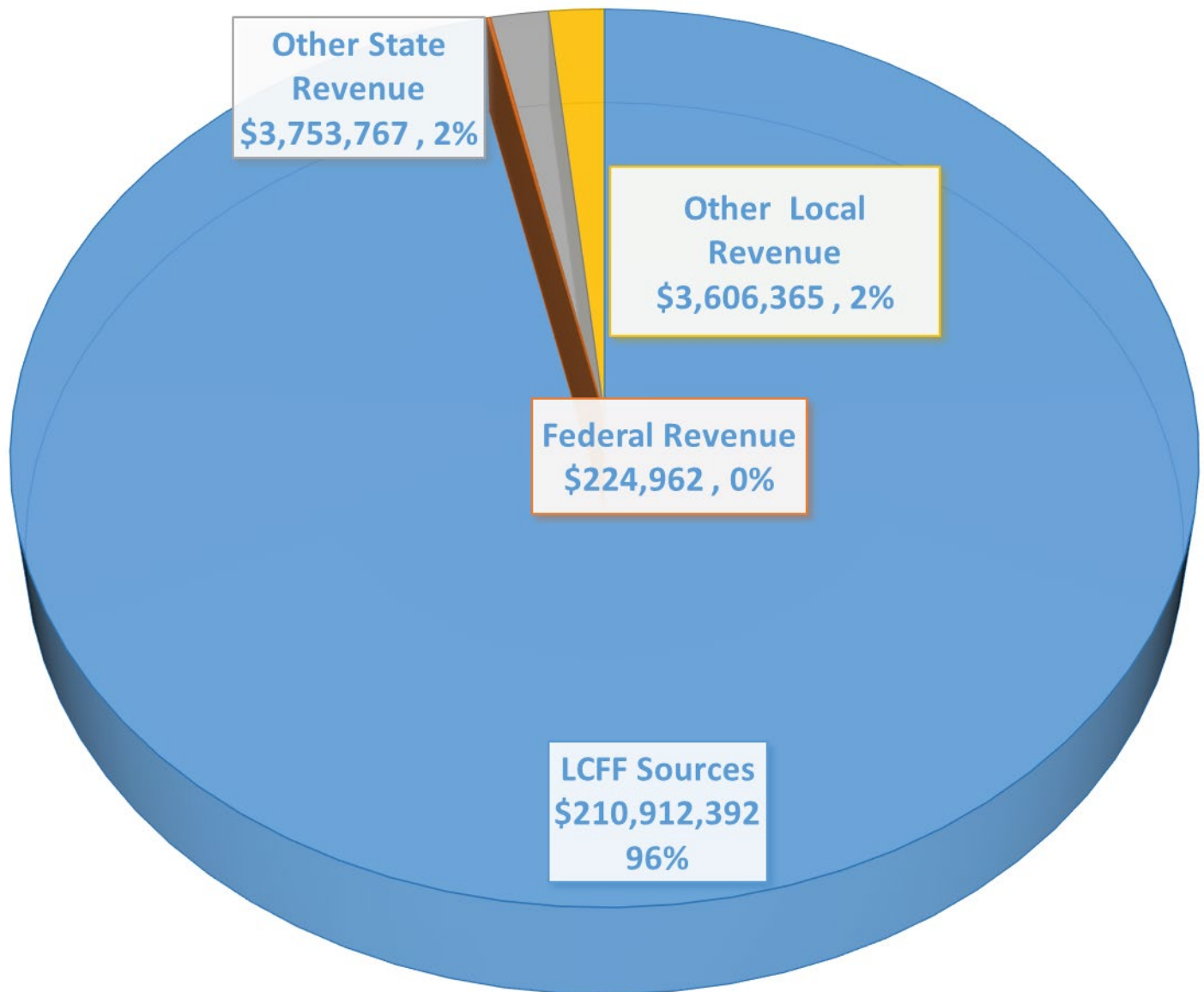
ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

- The District will need to continue to focus on implementing the Strategic Plan and the four Strategic Focus Areas of: Deeper Learning, Relationship-Centered Schools, Service Excellence, and Operational Sustainability.
- A 1% change in attendance or in COLA results in a \$2M change in LCFF revenues for the District.
- The District has experienced enrollment declines since the early 2000's and they are projected to continue for the foreseeable future. Reasons include:
 - Lower birth rates in the community
 - Affordability in the Bay Area
 - Individual family choices to attend public, private, or charter schools around Hayward
 - This reason for the decline is something we can directly impact
- Approximately \$4M in expenditure reductions were incorporated into the 2018-19 Budget
- Approximately \$10M in expenditure reductions were included in the 2019-20 2nd Interim multiyear projection for 2020-21
 - Board Resolution: 1920-25 – Commitment to Expenditure Reduction Supplemental Certification was approved by the Board at the March 11, 2020 Board Meeting to implement the \$10M in reductions
 - \$1.2M in identified reductions were not approved
- Various items of the 2122-28 Implementation of the Operational Sustainability Strategic Plan Initiative were tabled for further discussions.
 - A Solutions Team was requested by the Board to be developed and bring back recommendations by June of 2023 to implement beginning with the 2024/25 school year.

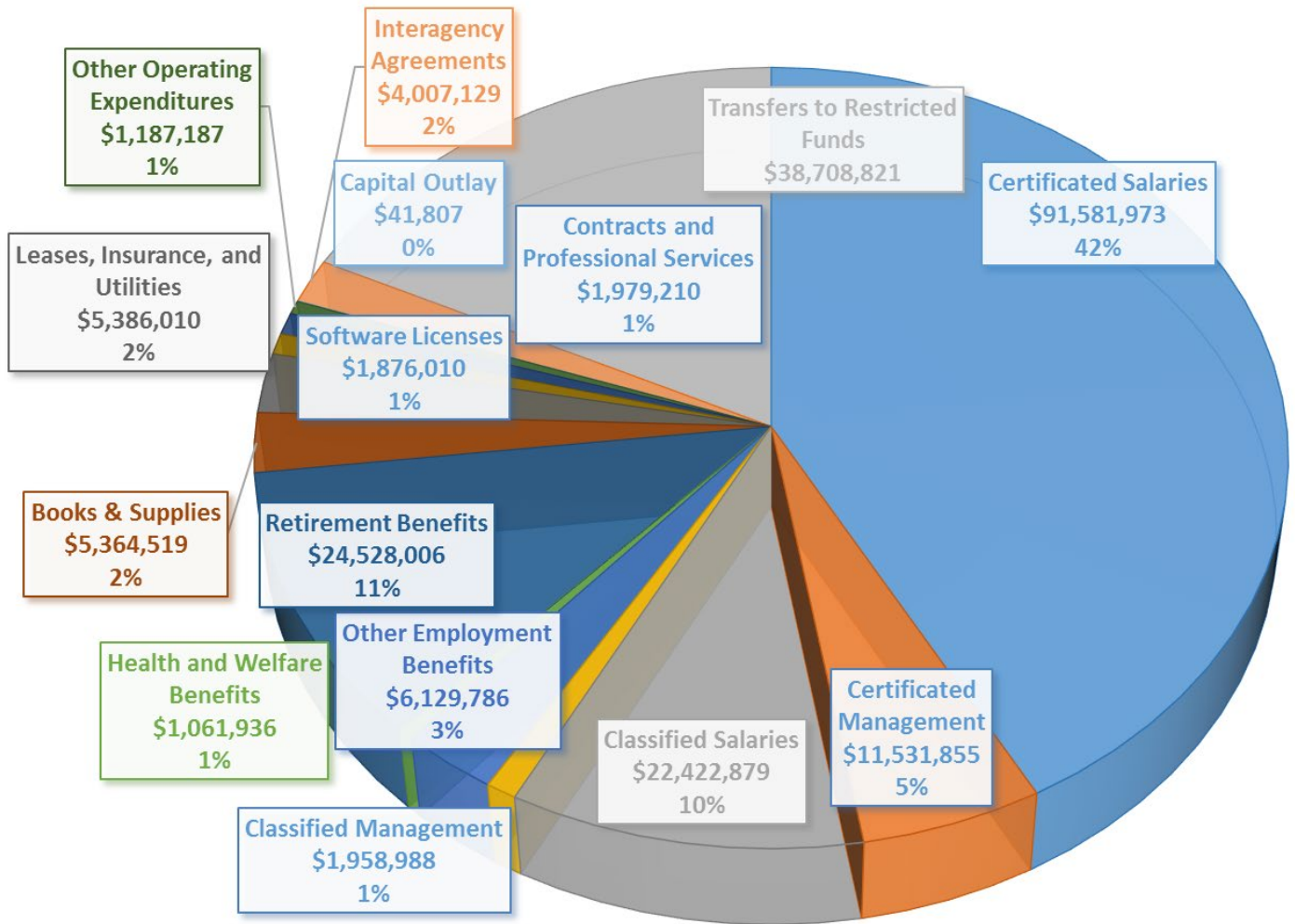
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$40,756,882 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. 89% of the District's budgeted expenditures, when not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.

Unrestricted General Fund Multi-Year Projection

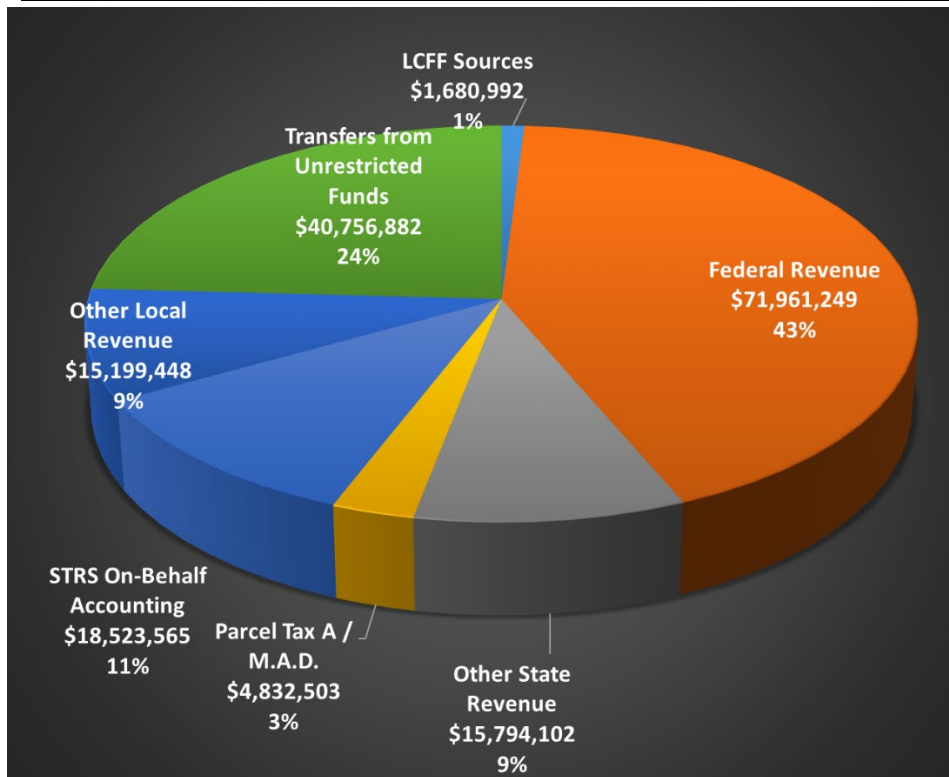
Hayward Unified School District

2021-22 2nd Interim Budget

Unrestricted General Fund

	2020-21 Unaudited Actuals	2021-22 2nd Interim Budget	2022-23 Projected Budget	2023-24 Projected Budget
Beginning Fund Balance	\$14,374,029	\$20,187,317	\$20,918,687	\$7,026,877
Revenues:				
LCFF Sources	\$201,510,669	\$210,912,392	\$196,843,792	\$202,792,094
Federal Revenues	\$347,299	\$224,962	\$160,000	\$160,000
Other State Revenues	\$3,458,137	\$3,753,767	\$2,947,896	\$2,797,896
Other Local Revenues	\$3,594,260	\$3,606,365	\$3,956,365	\$4,156,365
Other Financing Sources/Contributions	\$(38,444,592)	\$(40,756,882)	\$(40,386,839)	\$(41,071,450)
Total Revenues	\$170,465,773	\$177,740,604	\$163,521,214	\$168,834,905
Expenditures:				
Certificated Salaries	\$101,511,515	\$103,113,828	\$101,605,417	\$101,727,005
Classified Salaries	\$21,380,702	\$24,381,867	\$24,731,064	\$24,876,556
Employee Benefits	\$29,250,044	\$31,719,728	\$34,327,888	\$34,080,080
Books and Supplies	\$2,205,803	\$5,364,519	\$3,614,519	\$3,614,519
Services, Other Operating Expenses	\$8,449,149	\$10,553,003	\$10,977,283	\$10,853,155
Capital Outlay	\$15,634	\$41,807	\$0	\$0
Other Outgo	\$3,695,200	\$3,882,543	\$3,940,781	\$4,078,708
Direct Support/Indirect Costs	(\$1,901,804)	(\$2,058,061)	(\$1,783,928)	(\$1,683,928)
Other Financing Uses	\$0	\$10,000	\$0	\$0
Total Expenditures	\$164,606,243	\$177,009,234	\$177,413,023	\$177,546,096
<i>1st Subsequent Year Projected Necessary Reductions</i>			<i>(\$2,000,000)</i>	<i>(\$2,000,000)</i>
<i>2nd Subsequent Year Projected Necessary Reductions</i>				<i>(\$6,500,000)</i>
Total Expenditures	\$164,652,485	\$177,009,234	\$177,413,023	\$177,546,096
Net Surplus / (Shortfall)	\$5,813,288	\$731,370	(\$13,891,810)	(\$8,711,191)
Ending Fund Balance	\$20,187,317	\$20,918,687	\$7,026,877	(\$1,684,314)
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$149,288	\$103,045	\$103,045	\$103,045
Reserve for Restricted Programs	\$0	\$0		
3% Reserve for Economic Uncertainties	\$9,021,397	\$9,826,707	\$8,951,720	\$8,877,954
Total Restricted Reserves	\$9,170,685	\$9,929,752	\$9,054,765	\$8,980,999
Total Unrestricted Reserves Beyond Required Minimum	\$11,016,631	\$10,988,934	(\$2,027,888)	(\$10,665,313)

Restricted General Fund Revenues



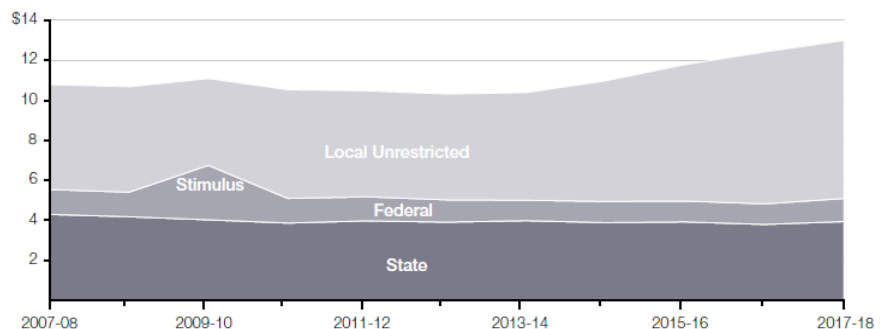
Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has over \$50 million in expenditures to serve over 2,600 students, but only receives \$15 million in revenues. The remainder has to be supported from the Unrestricted General Fund.

Unfortunately, this is a typical trend across the State where 67% of the costs of Special Education are covered from the Unrestricted General Fund due to the Federal Government and State Government not adequately funding these programs. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

Figure 17

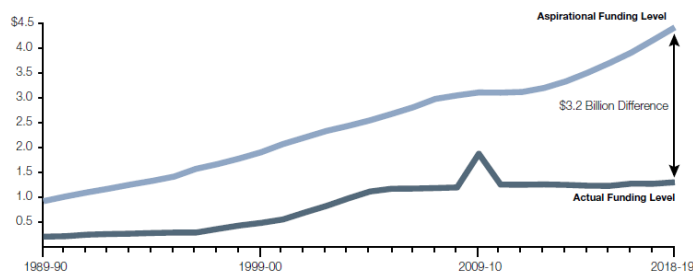
Unrestricted Funds Covering Growing Share of Special Education Costs
Special Education Spending by Fund Source, 2017-18 Dollars (In Billions)



LAO

Figure 15

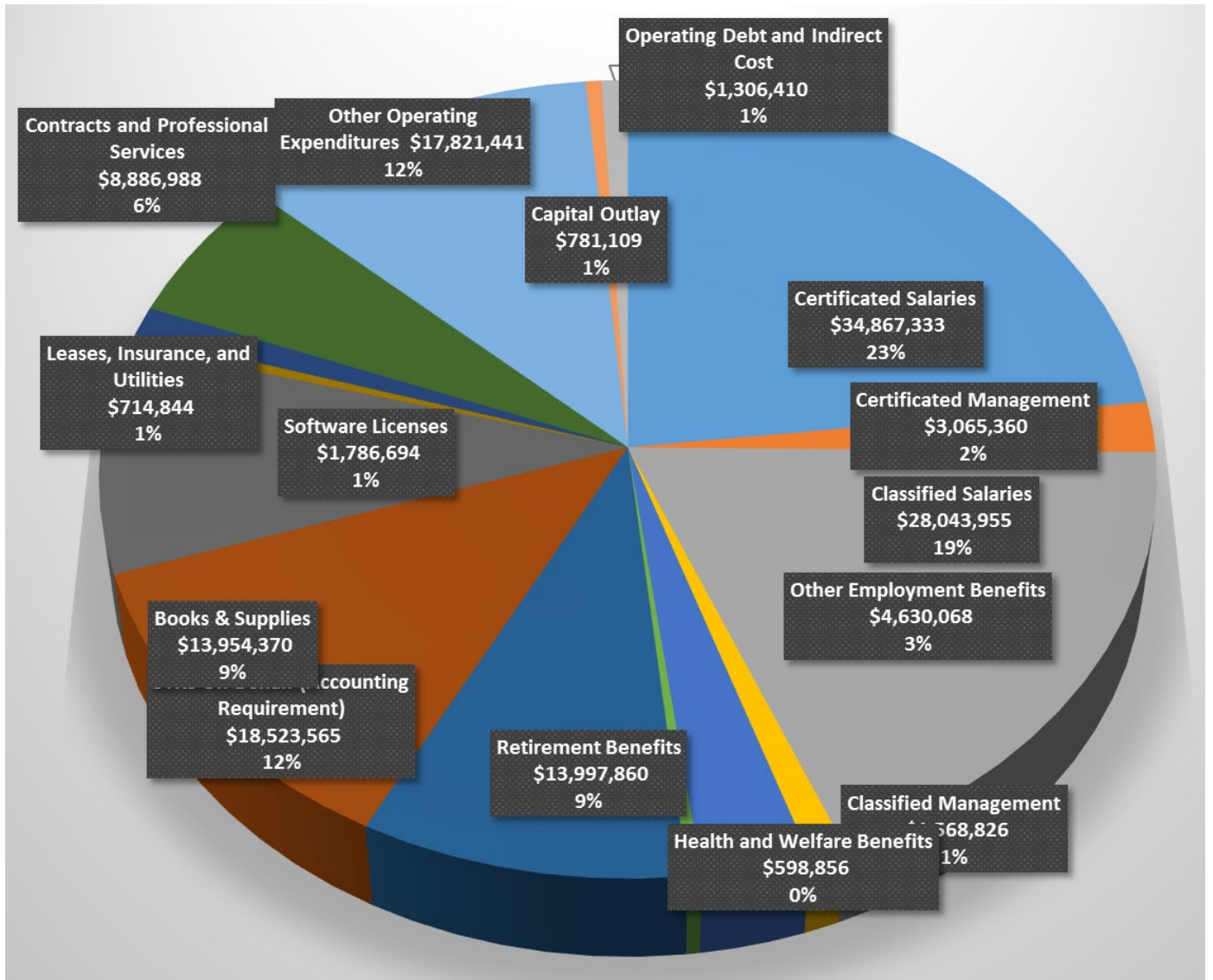
Federal Special Education Funding Falls Short of Aspirational Target
Federal Special Education Funding for California (In Billions)



LAO

The Federal Government is significantly below their aspirational goal of funding one-third of the costs for Special Education. Only covering about 10% of the federally mandated program.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 70% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

A large portion of the Restricted General Fund expenditures are not actual expenditures made by the school district, but an accounting recognition required by the State. Based on guidance from the Governmental Accounting Standards Board (GASB), school districts have to account for the payments the State makes to CalSTRS, on-behalf of the respective school district. For Hayward, this accounting recognition is over \$18.5M, which is reflected in both the revenues and expenditures.

Restricted General Fund Multi-Year Projection

Hayward Unified School District
2021-22 2nd Interim Budget
Restricted General Fund

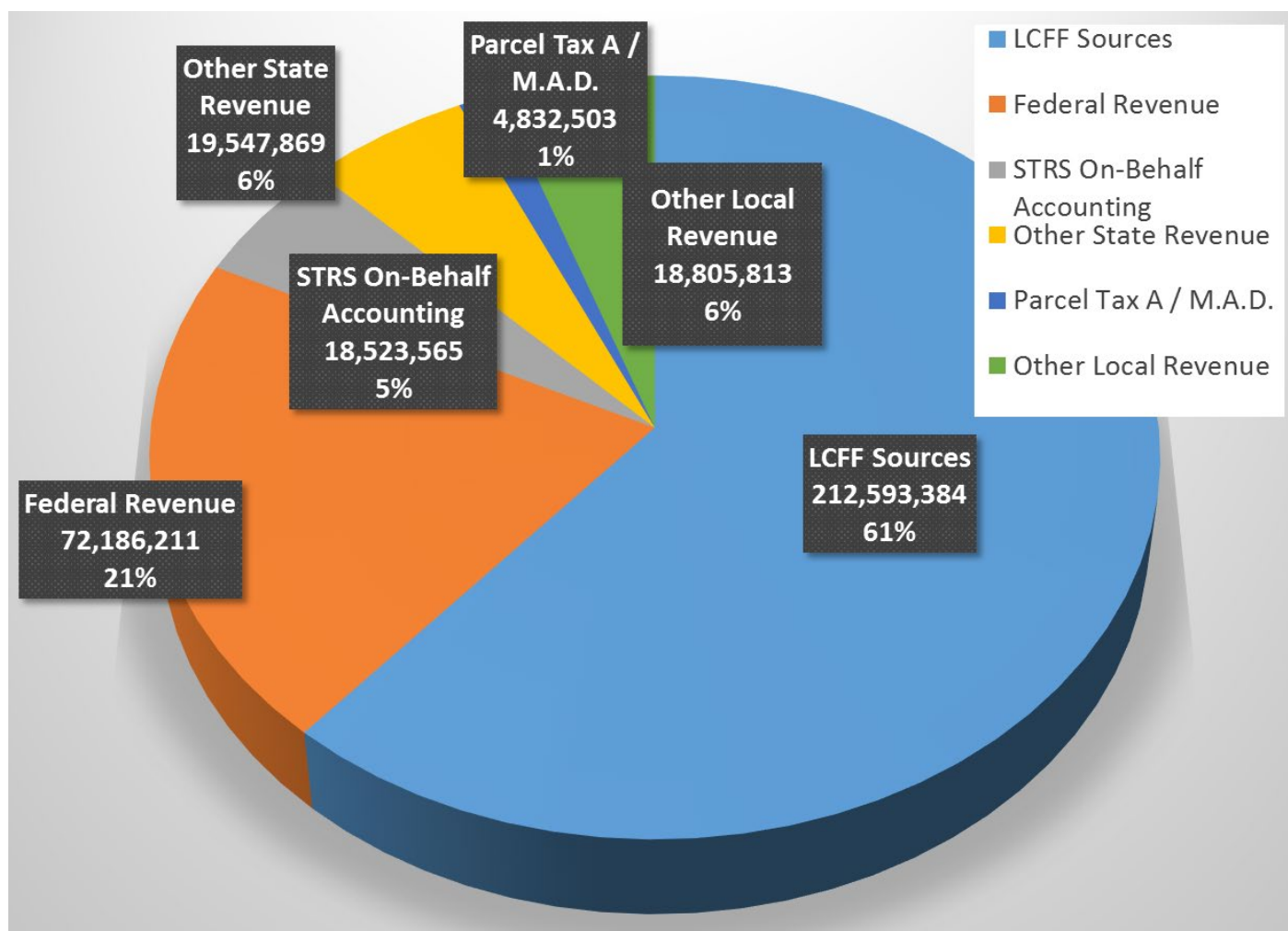
	2020-21 Unaudited Actuals	2021-22 2nd Interim Budget	2022-23 Projected Budget	2023-24 Projected Budget
Beginning Fund Balance	\$6,461,248	\$9,011,357	\$27,212,419	\$12,121,953
Revenues:				
LCFF Sources	\$1,542,047	\$1,680,992	\$1,511,641	\$1,511,641
Federal Revenues	\$45,672,928	\$71,961,249	\$18,828,710	\$18,828,710
Other State Revenues	\$35,059,880	\$34,317,667	\$26,568,325	\$26,586,925
Other Local Revenues	\$17,937,665	\$20,031,951	\$18,591,670	\$18,807,941
Contributions	\$38,444,592	\$40,756,882	\$40,386,839	\$41,071,450
Total Revenues	\$138,657,112	\$168,748,741	\$105,887,185	\$106,806,668
Expenditures:				
Certificated Salaries	\$33,804,337	\$37,932,693	\$30,104,065	\$28,984,697
Classified Salaries	\$30,946,142	\$29,612,781	\$27,423,061	\$26,814,687
Employee Benefits	\$29,059,790	\$37,750,349	\$36,178,419	\$35,734,631
Books and Supplies	\$15,852,586	\$13,954,370	\$6,401,173	\$5,949,820
Services, Other Operating Expenses	\$21,260,734	\$29,209,967	\$19,863,615	\$19,894,563
Capital Outlay	\$3,848,025	\$781,109	\$0	\$0
Other Outgo	\$41,013	\$52,659	\$27,700	\$27,700
Direct Support/Indirect Costs	\$1,294,376	\$1,253,751	\$979,618	\$979,618
Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures	\$136,107,003	\$150,547,679	\$120,977,651	\$118,385,716
Net Surplus / (Shortfall)	\$2,550,109	\$18,201,062	(\$15,090,466)	(\$11,579,048)
Ending Fund Balance	\$9,011,357	\$27,212,419	\$12,121,953	\$542,905
Components of Ending Fund Balance				
Reserve for Restricted Programs	\$9,011,357	\$27,212,419	\$12,121,953	\$542,905
Total Restricted Reserves	\$9,011,357	\$27,212,419	\$12,121,953	\$542,905

The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- ESSER II and ESSER III
- Expanded Learning Opportunity Grant
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)
- Hayward Promise Neighborhood Grant

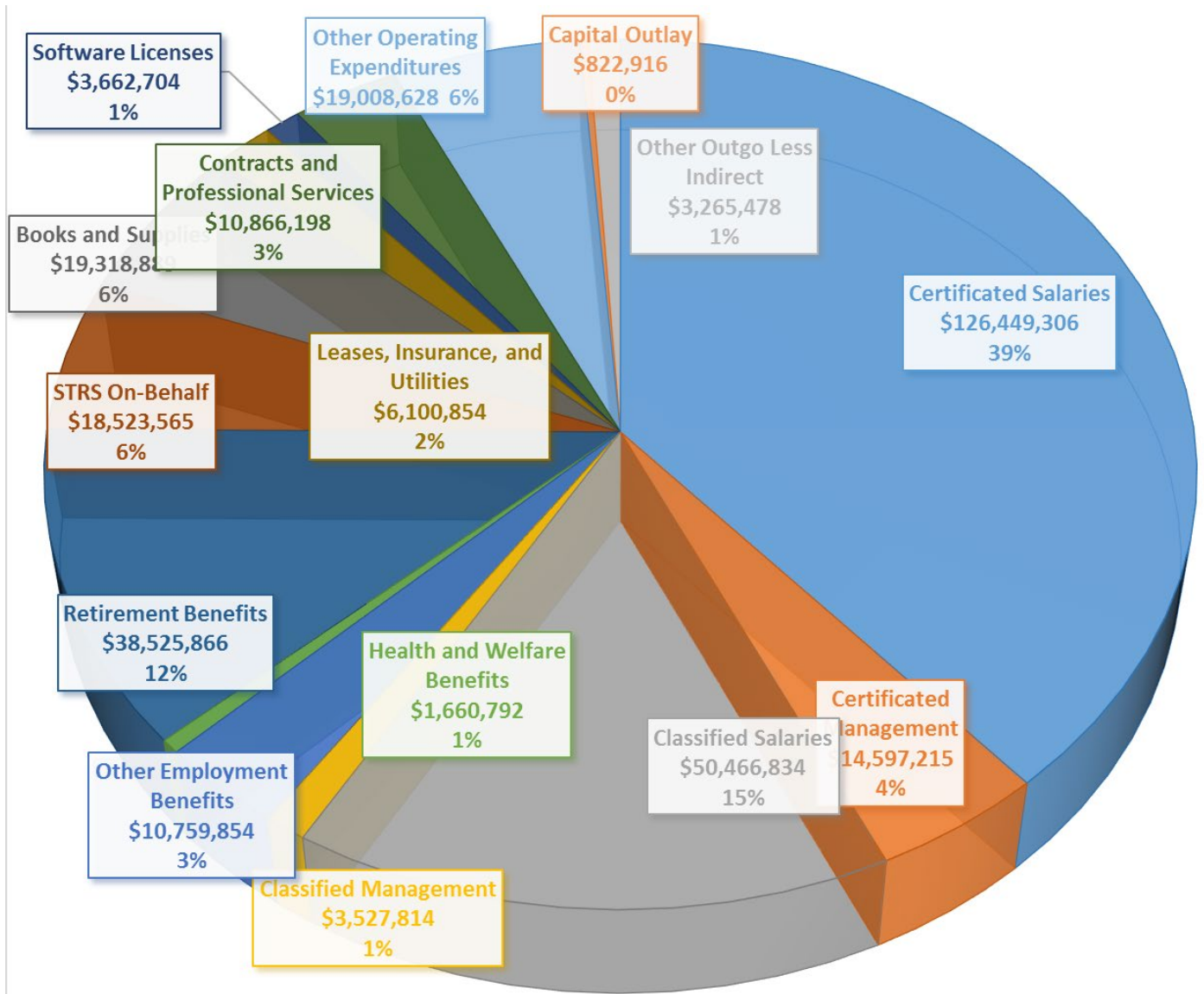
Board Adopted Resolution 1819-35 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health and Safety Code. Restricted Routine Maintenance helps address critical maintenance facility needs across the District.

Combined General Fund Revenues



This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 1% of all the General Fund revenue received; over 72% of General Fund revenue received is from the State; and Federal funds represent 21% of total General Fund revenues.

Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, around 81% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.

Combined General Fund Multi-Year Projection

Hayward Unified School District
2021-22 2nd Interim Budget
Combined General Fund

	2020-21 Unaudited Actuals	2021-22 2nd Interim Budget	2022-23 Projected Budget	2023-24 Projected Budget
Beginning Fund Balance	20,835,277	29,198,673	48,131,104	19,148,829
Revenues:				
LCFF Sources	\$203,052,716	\$212,593,384	\$198,355,433	\$204,303,735
Federal Revenues	\$46,020,227	\$72,186,211	\$18,988,710	\$18,988,710
Other State Revenues	\$38,518,017	\$38,071,434	\$29,516,221	\$29,384,821
Other Local Revenues	\$21,531,925	\$23,638,316	\$22,548,035	\$22,964,306
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$309,122,885	\$346,489,345	\$269,408,399	\$275,641,572
Expenditures:				
Certificated Salaries	135,315,852	141,046,521	131,709,482	130,711,702
Classified Salaries	52,326,844	53,994,648	52,154,125	51,691,243
Employee Benefits	58,309,834	69,470,077	70,506,306	69,814,711
Books and Supplies	18,058,389	19,318,889	10,015,692	9,564,339
Services, Other Operating Expenses	29,709,883	39,762,970	30,840,898	30,747,718
Capital Outlay	3,863,659	822,916	0	0
Other Outgo	3,736,213	3,935,202	3,968,481	4,106,408
Direct Support/Indirect Costs	(607,428)	(804,310)	(804,310)	(704,310)
Other Financing Uses	0	10,000	0	0
<i>1st Subsequent Year Projected Necessary Reductions</i>			<i>(\$2,000,000)</i>	<i>(\$2,000,000)</i>
<i>2nd Subsequent Year Projected Necessary Reductions</i>				<i>(\$6,500,000)</i>
Total Expenditures	\$300,713,246	\$327,556,914	\$298,390,674	\$295,931,812
Net Surplus / (Shortfall)	\$8,409,639	\$18,932,431	(\$28,982,276)	(\$20,290,239)
Ending Fund Balance	\$29,244,916	\$48,131,104	\$19,148,829	(\$1,141,411)
Componentes of Ending Fund Balance				
Reserve for Revolving & Stores	\$150,262	\$103,045	\$103,045	\$103,045
Reserve for Restricted Programs	\$9,011,357	\$27,212,419	\$12,121,953	\$542,905
3% Reserve for Economic Uncertainties	\$9,021,397	\$9,826,707	\$8,951,720	\$8,877,954
Total Restricted Reserves	\$18,183,017	\$37,142,171	\$21,176,718	\$9,523,904
Total Unrestricted Reserves Beyond Required Minimum	\$11,061,899	\$10,988,933	(\$2,027,890)	(\$10,665,315)
Total Reserves (Minimum Required 3% and Undesignated Reserves)	6.68%	6.35%	2.32%	-0.60%
Total Reserves Beyond Required Minimum	3.68%	3.35%	-0.68%	-3.60%

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
<i>DESCRIPTION</i>	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 729,451	\$ 1,711,304	\$ 8,074,458
State Revenues	\$ 2,836,375	\$ 8,086,982	\$ 330,500
Local Revenues	\$ 827,973	\$ 179,380	\$ 92,486
Total Revenues	\$ 4,393,799	\$ 9,977,666	\$ 8,497,444
EXPENDITURES			
Certificated Salaries	\$ 1,614,583	\$ 1,932,638	\$ -
Classified Salaries	\$ 805,682	\$ 1,713,167	\$ 4,027,518
Employee Benefits	\$ 839,573	\$ 1,299,163	\$ 1,355,342
Books and Supplies	\$ 190,882	\$ 1,659,258	\$ 2,869,373
Other Operating Expenditures	\$ 854,642	\$ 1,259,272	\$ 100,943
Capital Outlay	\$ -	\$ 2,071,986	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 115,577	\$ 337,514	\$ 351,219
Total Expenditures	\$ 4,420,939	\$ 10,272,998	\$ 8,704,395
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ 10,000	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -
Net Sources Financing Sources/(Uses)	\$ 10,000	\$ -	\$ -
NET INCREASE/(DECREASE)			
IN FUND BALANCE	\$ (17,140)	\$ (295,332)	\$ (206,951)
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 152,206	\$ 476,823	\$ 2,280,026
Ending Fund Balance	\$ 135,066	\$ 181,491	\$ 2,073,075

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program across the District.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Food Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY					
<i>DESCRIPTION</i>	Building Fund 21	Capital Facilities Fund 25	State School Facilities Fund Fund 35	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ 25,409,256	\$ -	\$ 202,000
Local Revenues	\$ 2,473,873	\$ 2,795,000	\$ 1,713	\$ 85,000	\$ 34,150,410
Total Revenues	\$ 2,473,873	\$ 2,795,000	\$ 25,410,969	\$ 85,000	\$ 34,352,410
EXPENDITURES					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 299,613	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 111,135	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 717,199	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 24,130	\$ 74,899	\$ -	\$ -	\$ -
Capital Outlay	\$ 132,402,842	\$ 455,496	\$ -	\$ 160,473	\$ -
Other Outgo	\$ -	\$ 643,456	\$ -	\$ -	\$ 50,561,600
Direct Support & Indirect	\$ -	\$ 1,737,392	\$ -	\$ -	\$ -
Total Expenditures	\$ 133,554,919	\$ 2,911,243	\$ -	\$ 160,473	\$ 50,561,600
OTHER FINANCING SOURCES (USES)					
Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -	\$ -
total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE/(DECREASE)					
IN FUND BALANCE	\$ (131,081,046)	\$ (116,243)	\$ 25,410,969	\$ (75,473)	\$ (16,209,190)
FUND BALANCE					
Budgeted Beginning Fund Balance	\$ 251,377,529	\$ 3,653,150	\$ 7	\$ 7,045,057	\$ 42,074,252
Ending Fund Balance	\$ 120,296,483	\$ 3,536,907	\$ 25,410,976	\$ 6,969,584	\$ 25,865,062

BUILDING FUND 21

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

- **2008 Measure I Bond – Complete**
- **2014 Measure L Bond – Final stages**
- **2018 Measure H Bond – In-progress (<https://www.husd.us/measureh2018>)**

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

COUNTY SCHOOL FACILITIES ACCOUNT FUND 35

Fund established to account for the collection of State facilities funding from the State Allocation Board.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for the sale of a portion of the Bidwell property, April 10, 2019 Board Meeting.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Key Resolutions

Below are the recent resolutions related to the budget:

- 1819-05 – Facilities Master Plan Shift in Focus
- 1819-15 – Measure H General Obligation Bond Favorable Vote
- 1819-24 – Call for Full and Fair Funding of California Public’s Schools
- 1819-25 – Board Commitment to Expenditure Reduction – March 27, 2019
- 1819-35 – Redevelopment Agency Pass-Through Payments through AB-1290
- 1920-13 – Schools and Communities First Initiative
- 1920-23 – Proposition 13 State Facilities Bond Initiative
- 1920-25 – Board Commitment to Expenditure Reduction – March 11, 2020
- 2021-08 – Board Commitment to Expenditure Reduction – June 24, 2020
- 2021-27 – Board Commitment to Expenditure Reduction – February 10, 2021
- 2122-03 – Facility-Use Fees
- 2122-04 – Temporary Borrowing of Funds
- 2122-06 – Education Protection Account
- 2122-07 – County Treasury Fund Amendments
- 2122-08 –Board Commitment to Expenditure Reduction – June 23, 2021
- 2122-28 – Implementation of the Operational Sustainability Strategic Initiative – November 17, 2021
- 2122-29 – Board Commitment to Expenditure Reduction – December 14, 2021



Hayward Unified School District

Building a Culture of Success



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

WHEREAS, the Hayward Unified School District ("District") desires to implement facilities projects that will create safe and conducive learning environments for all students, staff, and community;

WHEREAS, during the 2006 school year, the Hayward Unified School District commissioned a Facilities Master Plan study to conduct a full assessment of all school district buildings and its conditions;

WHEREAS, an update to the 2006 Facilities Master Plan was completed in 2012 and presented to the Board of Trustees on April 24, 2013;

WHEREAS, in June 2018, District Administration completed a review of all previous Facilities Master Plan documents and determined that many of the building needs identified in the 2006 original Facilities Master Plan still exists today;

WHEREAS, funding for facilities improvements continue to remain insufficient to address all needs in Hayward Unified School District and this situation is a common predicament for many school districts in the State of California;

WHEREAS, additional infusion of funds is needed to improve the condition of the school buildings and this can be accomplished through the passage of a future general obligation bond for Hayward Unified School District, receipt of modernization, new construction, facilities hardship, or any other available building funds, from the State of California through its School Facility Program;

WHEREAS, to improve as many schools as possible within the District and create equity and parity in the learning environment, there is a need to shift focus on how capital facilities funds are used;

WHEREAS, shifting from the original 2006 Facilities Master Plan recommendation of completely removing existing school buildings and constructing new buildings or performing full building renovation to modernizing current buildings to upgrade and meet existing codes will allow any capital facilities funds to impact more school sites;

WHEREAS, the shift in focus will result in facilities funds being used to complete projects based on the list of Facilities Improvement Priorities as follows:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Governing Board of the Hayward Unified School District authorizes the Administration to shift the strategy of completely replacing facilities through new building construction and full renovation to using strategies to modernize existing facilities and construct new facilities only when there are compelling reasons to do so based on economic advantages;



Hayward Unified School District

Building a Culture of Success



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

BE IT FURTHER RESOLVED that the Governing Board of the Hayward Unified School District adopts the Facilities Improvement Priorities list and direct that all future improvements be undertaken based on the following areas of improvements:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

ADOPTED by the following called vote this: Wednesday, July, 25, 2018.

X

Hayward Unified School District, Board Clerk
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-15

RESOLUTION CONFIRMING CERTIFICATION OF ELECTION RESULTS AND ENTRY UPON MINUTES OF FAVORABLE VOTE

WHEREAS, the Hayward Unified School District (the “District”), through this Board of Education, submitted to the electors of the District pursuant to Article XIII A, section 1(b) of the California Constitution and Chapter 1.5 of Part 10 of Title 1 (commencing with section 15264) of the California Education Code, its general obligation bond proposal in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000) for the election that was held on November 6, 2018; and

WHEREAS, the electors of the District approved, by at least a 55% vote, general obligation bonds (the “Bonds”) as Measure “H” in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000), all as set forth in the bond proposition submitted to the electors of the District; and

WHEREAS, pursuant to Education Code section 15274, the District has received the election results from the Elections Official of Alameda County, which the Board of Education is to incorporate in its official minutes and which it shall certify to the Board of Supervisors of Alameda County.

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE HAYWARD UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct.

Section 2. The certificate of election results from the Election Officials of the County of Alameda is hereby confirmed and the Board confirms, pursuant to said certificate, that at least 55% of the votes cast on the proposition of issuing the Bonds as described above were in favor of issuing the bonds and the proposition has been approved.

Section 3. The Board orders, by this resolution, entry upon the official minutes of the District the fact that at least 55% of the votes cast on the proposition issuing the Bonds in the above-stated amount were in favor of issuing said Bonds and so the proposition has been approved.

Section 4. The Board hereby certifies to the Board of Supervisors of Alameda County that all proceedings relating to the calling of the election and the approval by the electorate, by at least a 55% vote, of issuing the Bonds were properly conducted as to all actions performed by the District.

Section 5. It is requested that the Alameda County Superintendent of Schools send a copy of the certificate of election results to the Board of Supervisors of Alameda County.

Section 6. A copy of this resolution shall be forwarded to the Alameda County Superintendent of Schools, with a copy to the Alameda County Board of Supervisors and to the County Clerk of Alameda County.

Section 7. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 9th day of January, 2019, by the following vote:

AYES: _____

NOES: _____

ABSENT OR NOT VOTING: _____

President, Board of Education of the
Hayward Unified School District

CERTIFIED TO BE A TRUE AND CORRECT COPY:

Clerk of the Board of Education of the
Hayward Unified School District



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-24

Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled Getting Down to Facts, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, California's Challenge: Adequately Funding Education in the 21st Century, updated the Getting Down to Facts data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in Robles-Wong v. State of California, a group of plaintiffs led by CSBA argued that California’s school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: “It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [Serrano v. Priest (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right.”; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

WHEREAS, Whereas quality education is essential for economic growth, developing a knowledgeable electorate, creating tolerance and understanding among citizen which all represent the true value of a strong public education system for California.

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Hayward Unified School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

ADOPTED by the following called vote this: **March 27, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-25

EXPENDITURE REDUCTION FOR SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board at the May 23, 2018 Board Meeting that a Board resolution formally acknowledging the Board’s commitment to fiscal health would be required with the submission of the 2018-19 LCAP and Budget;

WHEREAS, the District anticipates a similar requirement with the submission of the 2019-20 LCAP and Budget due to membership changes of the Board and continued financial oversight concerns expressed by the Alameda County Office of Education;

WHEREAS, the 2018-19 First Interim Financial Report approved by the Board on December 12, 2018, projected a necessary reduction of \$3.1 million for the 2019-20 Fiscal Year and an additional \$6.0 million for the 2020-21 Fiscal Year;

WHEREAS, the 2018-19 Second Interim Financial Report approved by the Board on March 13, 2019, contained no necessary reduction for the 2019-20 Fiscal Year, but projected a necessary reduction of \$5.2 million would be needed for the 2020-21 Fiscal Year;

WHEREAS, the 2019-20 Proposed Budget is under development, planned to be brought to the Board at the June 5, 2019 Board Meeting, and a key factor to the District's 2019-20 Proposed Budget will be the release of the Governor's May Revise by May 10, 2019;

WHEREAS, the 2019-20 Proposed Budget for Hayward Unified School District will need to maintain a minimum 3% for 2019-20 and may project a necessary reduction of ongoing expenditures to meet the minimum reserve level for 2020-21;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 27th day of March 2019, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-35
Findings and Determinations by Board of Education
Regarding Use of Redevelopment Agency Pass-Through Payments
Received Pursuant to AB 1290

WHEREAS, former redevelopment agencies (“RDAs”) were dissolved on February 1, 2012 pursuant to the provisions of ABX1 26 (“RDA Dissolution Law”) and replaced by corresponding successor agencies (“Successor Agencies”) charged with the wind-down of former RDA activities; and

WHEREAS, notwithstanding the dissolution of RDAs, the RDA Dissolution Law requires that pass-through payments (“RDA Pass-Throughs”) from redevelopment project areas (“Projects”) of the former RDAs continue to be paid to affected taxing entities (“ATEs”) by the County Auditor-Controller (“A-C”) on behalf of the Successor Agencies; and

WHEREAS, Hayward Unified School District (“District”) is an ATE which is entitled to receive RDA Pass-Throughs for six Projects within the District from the Alameda County A-C on behalf of two Successor Agencies; and

WHEREAS, former RDAs of the City of Hayward and the County of Alameda previously adopted or amended redevelopment plans for five of the six Projects within the District in a manner that requires subsequent statutory RDA Pass-Throughs to the District per AB 1290 (“AB 1290 Pass-Throughs”) pursuant to Health and Safety Code (“HSC”) Sections 33607.5 and/or 33607.7; and

WHEREAS, the five Projects for which the District is entitled to receive AB 1290 Pass-Throughs includes all four Projects of the former Hayward RDA and one of two Projects of the former County RDA; and

WHEREAS, pursuant to HSC Section 33607.5(a)(4)(A), 56.7 percent (“Facilities Share”) of AB 1290 Pass-Throughs to the District “shall be available to be used for educational facilities,” and 43.3 percent (“Taxes Share”) “shall be considered to be property taxes”; and

WHEREAS, pursuant to Education Code (“EC”) Section 42238(h)(6), the District is not required to report as property taxes for offset against State Aid any amount of RDA Pass-Throughs “received pursuant to Section 33401 or 33676. . . or paragraph (4) of subdivision (a) of Section 33607.5, or Section 33607.7 of the Health and Safety Code . . . that is used for land acquisition, facility construction, reconstruction, remodeling, maintenance, or deferred maintenance [or that is] allocated exclusively for educational facilities”; and

WHEREAS, the District is advised that (i) the cost of “educational facilities” includes the following capital project or facilities costs: site acquisition; hard costs of new construction, reconstruction, modernization, or deferred maintenance; soft costs (including facilities planning, design and engineering, consultant, legal, and related advocacy costs); costs of fixtures, furnishings, and equipment; related debt service, lease, or lease purchase payments; and/or costs funded from the ongoing and major maintenance account (“OMMA”) and/or restricted routine maintenance account (“RRMA”); and

WHEREAS, pursuant to HSC Section 33607.5(a)(5) “local education agencies that use [the Facilities Share of AB 1290 Pass-Throughs] received pursuant to this section for school facilities shall spend these funds at schools that are: (A) within the Project area, (B) attended by students from the Project area, (C) attended by students generated by projects that are assisted directly by the redevelopment agency, **or (D) determined by the governing board of a local education agency to be of benefit to the Project area**” (*emphasis added*); and

WHEREAS, for school facilities the geographic usage restrictions in HSC Section 33607.5(a)(5) constitute alternative requirements, including (D) in the previous recital, i.e., determination by the governing board of benefit to the Project, even in the absence of compliance with (A), (B), or (C) in the previous recital; and

WHEREAS, the District is advised that the geographic usage restrictions in HSC Section 33607.5(a)(5) do not apply to non-AB 1290 Pass-Throughs, including statutory inflationary Pass-Throughs (“2 Percent Pass-Throughs”) per HSC 33676 which the District is also entitled to receive for one Project of the former Hayward RDA and for the second Project of the former County RDA (both of which no geographic usage restrictions); and

WHEREAS, the District’s existing facilities (“Existing District Sites”) serve students and residents who live, work, or live and work, throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, in the future the District may, lease, acquire, and/or construct additional educational facilities (“Future District Sites”), which will be attended by at least some students and residents who live, work, or live and work throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, existing District Sites, plus any Future District Sites, are part of an integrated District master plan for school district facilities and attendance and/or improvements at Existing District Sites or Future District Sites will impact, directly or indirectly, all students, city residents, including some of those in the five Projects of the above two Successor Agencies, and the need for improvements at all Existing District Sites or Future District Sites; and

WHEREAS, the District is advised that geographic usage restrictions in HSC Section 33607.5(a)(5) may only apply to educational facilities that are school facilities attended by students, and may not apply to educational facilities that are not attended by students; and

WHEREAS, the District currently operates 22 elementary schools, five middle schools, three comprehensive high schools, and one continuation high school which are attended by students, as well as educational facilities not attended by students; and

WHEREAS, the District wishes to comply with the geographic usage restrictions in HSC Section 33607.5(a)(5) with respect to all AB 1290 Pass-Throughs to the District and all the educational facilities of the District;

THEREFORE, BE IT RESOLVED:

SECTION 1. Recitals. The above recitals are true and correct.

SECTION 2. AB 1290 Pass-Throughs Are of Benefit to All Projects. The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies, which are used to pay the cost of educational facilities as set forth above are hereby determined to be of benefit to all five AB 1290 Projects of both Successor Agencies, consistent with the requirements of HSC Section 33607.5(a)(5).

SECTION 3. Use of Pass-Throughs: The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies may be used to pay for the cost of educational facilities at Existing District Sites or Future District Sites located anywhere within the District, whether or not attended by students, consistent with the requirements of EC Section 42238(h)(6), as well as EC Sections 42238.02(j)(6), and 42238.03(c)(6).

SECTION 4. Ratification. The above findings and determination are intended to ratify all prior decisions by the District regarding use of AB 1290 Pass-Throughs as being in compliance with this Resolution, as well as govern all current and future decisions regarding use of AB 1290 Pass-Throughs.

SECTION 5. Effective Date. This Resolution shall be effective as of the date of its adoption.

ADOPTED by the following called vote this: **May 22, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.4.c

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Board Meeting Date: 10/23/19

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-13 SCHOOLS AND COMMUNITIES FIRST

WHEREAS, since the passage of Proposition 13 in 1978, school funding in California has experienced severe limitations in what was once the main source of funding for schools, the property tax;

WHEREAS, while the intent of Proposition 13 is to help homeowners, a loophole in the system permits major commercial and industrial properties to avoid regular reassessment, providing a windfall to commercial property owners at the expense of vital school funding;

WHEREAS, the share of the property tax burden has shifted away from commercial property and toward residential property throughout the state and in virtually every county;

WHEREAS, per-pupil support, which relies on state funding, has declined from the top 10 in the nation to the bottom quarter;

WHEREAS, school funding in California is \$2,400 per pupil less than the national average and \$10,000 below the top-funded states, while California's cost of living is among the highest in the nation;

WHEREAS, staffing ratios for teachers, guidance counselors, librarians, and administrators in California rank at the bottom in the nation;

WHEREAS, public schools in California face challenges in providing an equitable and fair education for a student population with vast differences in language, income, parental education level, and other social, educational, and economic factors;

WHEREAS, research has proven that investments in high needs students raises achievement levels, lowers poverty, and increases the productivity of the workforce;

WHEREAS, estimates by academic researchers at the University of Southern California (USC) have identified that reassessing commercial property will raise \$11 billion in property tax revenue every year for local schools, cities and counties;

WHEREAS, USC has identified that nearly 80 percent of the revenue will come from just 8 percent of large properties;

WHEREAS, USC research shows that a majority of commercial property owners already are assessed at close to market value, making the current system inequitable among businesses, benefitting a relatively small number of properties owned by the largest corporations and wealthy owners who have held land for a long period of time;

Made in Hayward

WHEREAS, the current failure to close the commercial property loophole has led to poor land use and inflated land values, particularly limiting the ability to provide adequate high-density housing and land use;

WHEREAS, the Schools and Local Communities Funding Act is on the November 2020 ballot;

WHEREAS, the measure provides about \$5.3 billion annually for K-14 schools;

WHEREAS, the measure will provide funding to all school districts, over and above Proposition 98 funding, and following the local control funding formula to all students in need in all districts;

WHEREAS, the Schools and Local Communities Funding Act will also provide billions in funding yearly for cities, counties, and special districts in locally controlled revenues for affordable housing, parks, libraries, emergency responders, health and human services, libraries, and public infrastructure;

WHEREAS, the Schools and Local Communities Funding Act will improve land use, provide a direct tax break to small businesses, and level the playing field between neighboring commercial property owners; now,

Therefore, be it Resolved, that the Hayward Unified School District endorses the Schools and Communities First Funding Act for a ballot measure in November 2020.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 23rd day of October, 2019 by the following vote:

By approval of this resolution, I hereby certify that the signature(s) appearing above are true and were affixed in my presence.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: F.4.a

Page 1 of 2

Board Meeting Date: 02/12/20

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-22

Proposition 13: Public Preschool, K-12, and College Health and Safety Bond Act of 2020 Assembly Bill 48 (O'Donnell, Glazer)

WHEREAS, all students deserve safe, welcoming, and stimulating learning environments that support personal well-being and academic success; and

WHEREAS, school bond funds help schools provide safe facilities that offer the learning opportunities required for a high-quality 21st-century education; and

WHEREAS, normal wear and tear and new technologies have rendered a substantial number of California's classrooms insufficient to meet the 21st-century educational needs of students and provide environmental efficiencies; and

WHEREAS, Proposition 13, the **Public Preschool, K-12, and College Health and Safety Bond Act of 2020** provides resources for the renovation and upgrade of existing classrooms, for campuses that increase student and staff safety, for classrooms and laboratories that enhance teaching and learning, for the construction and expansion of schools to accommodate growth, and for career technical education facilities to improve job and career training; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide state matching funds that are prioritized for schools with pressing health and safety concerns; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide career technical education facilities for job training to meet the workforce needs of California's employers and help ensure successful futures for our state's students; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will help ensure clean drinking water for our students through testing and remediation of lead levels in water at school sites; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide disaster assistance in times of critical need; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide additional funding for energy efficiency, earthquake safety, removal of hazardous materials, and more; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide a fair and equitable distribution of funds to schools where they are most needed and provide specific assistance to small school districts throughout the state; and

WHEREAS, the State of California has committed funds from all previous bond measures and is currently facing an increasing backlog of unfunded needs; and

WHEREAS, the Hayward Unified School District has over \$1 billion dollars \$1,000,000,000.00 in facility needs which may be partially funded by state bonds; and

WHEREAS, the Proposition 13 Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will appear on the March 3, 2020 ballot and become operative only if approved by voters; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide \$15 billion for facilities at the state's preschools, K-12 schools, community colleges, and four-year colleges and universities; and

WHEREAS, 13,000 jobs are created for each \$1 billion in school facility infrastructure investment;¹ and

WHEREAS, Proposition 98 and the Local Control Funding Formula, which provide general fund operational revenues for schools, do not provide dedicated facilities funding; and

WHEREAS, quality 21st-century school facilities designed to meet student need enhance academic achievement and further the state's scholastic and economic goals; and

WHEREAS, investments in modern school facilities are investments in our youth, our communities, our economy, and our shared future; and

WHEREAS, the California School Boards Association and a large public-private coalition supports the Public Preschool, K-12, and College Health and Safety Bond Act of 2020;

NOW, THEREFORE BE IT RESOLVED that the Hayward Unified School District supports Proposition 13, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020, on the March 3, 2020 statewide ballot.

ADOPTED by the following called vote this: **February 12, 2020**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

¹ "Accelerating Job Creation in California Through Infrastructure Investment," Bay Area Council Economic Institute, 2012



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1920-25

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report;

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this projected was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop;

WHEREAS, the 2020-21 Proposed Budget is under development, planned to be brought to the Board at the June 10, 2020 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2020-21 Proposed Budget will be the release of the Governor's May Revise by May 10, 2020;

WHEREAS, prior to May 10, 2020, the Board will need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 24, 2020 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 11th day of March 2020, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.3.h.

Page: 1 of 2

Board Meeting Date: 06/24/20

Consent: No

**BOARD OF EDUCATION RESOLUTION 2021-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report; and

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop; and

WHEREAS, the Board adopted Resolution 1920-25 at the March 11, 2020 Board Meeting to make the projected necessary reductions of up to \$10M discussed; and

WHEREAS, soon after school facilities across the State closed due to the COVID-19 pandemic and now a health crisis has led to a financial crisis; and

WHEREAS, the Governor’s May Revise reflected this health and financial crisis by making proposals to address the projected State budget shortfall of \$54.3B and one of the proposals was an over 10% reduction to education funding for 2020-21; and



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.3.h.

Page: 2 of 2

Board Meeting Date: 06/24/20

Consent: No

WHEREAS, the Governor's May Revise would require the District to make an additional \$12.5M in reductions, beyond the actions already taken by the Board, to meet the minimum budget reserve requirements; and

WHEREAS, the State Assembly and State Senate rejected the Governor's May Revise and approved a budget for the Governor's review that protects funding for education at a time where large investments in education are needed to help with the economic recovery; and

WHEREAS, the State moved the deadline to file taxes from April 15 to July 15, therefore they do not have a clear picture of their own financial status and project the need for a Revised Budget by August 15, and

WHEREAS, with this level of uncertainty at this late stage in the budgeting process, the Alameda County Office of Education is requiring school districts that need to make expenditure reductions to meet the State minimum reserve for economic uncertainty in 2020-21 do so by September 15, 2020 when the ACOE has to make a determination on whether to Approve, Conditionally Approve, or Disapprove the District's budget;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Board Policy 3460, based on the outcome of the State Budget for 2020-21, the Board commits to take action, or set of actions deemed necessary by September 15, 2020 for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the following called vote this 24th day of June 2020:

Ayes: 5

Nays: 0

Absent: 0

Abstain: 0

A handwritten signature in blue ink, appearing to read 'R. Carlson', is written over a horizontal line.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2021-27

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the First Interim Budget reflecting a deficit of nearly \$10M with a projected necessary reduction of \$4.75M for 2021-22 to meet the required minimum reserve for economic uncertainty;

WHEREAS, since December 14, 2020, the Federal Government signed additional COVID stimulus funding allocating new Elementary and Secondary

School Emergency Relief (ESSER) funds to school districts and on January 8, 2021, the Governor of California released his proposed budget for 2021-22 which allocates additional funding to school districts;

WHEREAS, despite the proposed additional funding, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District's Qualified Certification and that a Board resolution formally acknowledging the Board's commitment to maintaining the fiscal solvency of the District would be required within 30 days;

WHEREAS, the 2021-22 Proposed Budget is under development, planned to be brought to the Board at the June 9, 2021 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2021-22 Proposed Budget will be the release of the Governor's May Revise by May 10, 2021;

WHEREAS, prior to May 10, 2021, the Board may need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 23, 2021 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2020-21 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2021-22.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 10th day of February 2021, by the following vote:

AYES: _____4_____

NOES: _____0_____

ABSTENTIONS: _____0_____

ABSENT: _____1_____

Signature
Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 2122-03 FACILITY-USE FEES

WHEREAS, Education Code 38130, commonly known as the “Civic Center Act”, recognizes that there is a civic center at each and every public school facility and grounds within the state; and

WHEREAS, the district has established practices and procedures to encourage use of its facilities for public consumption without impacting the educational program; and

WHEREAS, the Civic Center Act outlines the allowable usage, types of agencies that have access to rent facilities and their respective fee rate (direct costs or fair rental value) based on their intended activity, and the fee rates being calculated to cover the applicable share of costs associated with the usage, inclusive of the maintenance, repair, restoration, and refurbishment of the facility; and

WHEREAS, the current facility-use fee structure and rates were last updated in 2012 and many new facilities and facility improvements have occurred since then which require facility-use rates to be updated to cover the proportional usage cost of maintaining those facilities going forward; and

WHEREAS, the unintended cost of not adjusting rates on an annual basis is that resources intended for improving teaching and learning are instead used to cover the cost of school facility usage from outside groups, school facilities can lead to disrepair which prevent or discourage outside groups to utilize the school facilities, and/or without the adequate funding for preventative maintenance the cost of repair builds and can eventually require a large investment of funds through a local or statewide general obligation bond measure that impacts the entire community; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

NOW, THEREFORE BE IT RESOLVED, that the Board:

1. Approves the proposed rate schedule outlined in Exhibit A beginning with the July 1, 2021 fiscal year;

2. Directs the Superintendent and/or designee to establish and update protocols and guidelines prior to reopening facilities for outside usage; and
3. Approves the use of the US Bureau of Labor Statistics Consumer Price Index for all urban consumers for the San Francisco Bay Area calculated annually every April as the annual rate to adjust fees to cover the ongoing cost of inflation.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Hayward Unified School District

Effective July 1, 2021

Access through: <https://www.facilitron.com/husd94544>

Type of Facility	Direct Costs - Hourly	Fair Rental Value - Hourly
Basketball Courts (Outdoor)	\$25.09	\$50.18
Blacktop / Basketball Courts	\$25.09	\$50.18
Classroom (Small)	\$5.91	\$11.83
Classroom Standard	\$7.23	\$14.47
Field (Baseball)	\$118.30	\$236.61
Field (Practice)	\$70.46	\$140.91
Field (Soccer)	\$80.96	\$161.92
Field (Softball)	\$55.10	\$110.21
Football Stadium (HHS, MEHS, and THS)	\$224.89	\$449.78
Gym	\$102.71	\$205.41
Kitchen	\$113.46	\$226.91
Library	\$32.37	\$64.74
MPR	\$49.18	\$98.36
Parking Lot	\$20.89	\$41.77
Parking Lot - Student	\$20.89	\$41.77
Quad	\$20.31	\$40.61
Snack Shack	\$6.39	\$12.77
Specialized Classroom	\$12.75	\$25.50
Tennis Courts (Per Court)	\$25.68	\$51.36
Applicable Facility Rental Staff Rates	Direct Costs - Hourly	Fair Rental Value - Hourly
Custodial Services (Minimum 2 hours)	\$55.81	\$111.63
Child Nutrition Services (Minimum 2 hours)	\$43.53	\$87.07

*A custodian is required for every 150 participants.

*The custodial rate is double on holidays, 3-day holiday weekends and past 12:00 midnight.

There is a minimum 2-hours charge for custodial services. For locked outdoor facilities, custodial services are required. Custodial Fees may be waived on weekdays at the discretion of the principal.

*Use of the kitchens with appliances will require that a food service worker is present. There is a minimum 2-hours charge for food service workers.

*Rental fees will be billed in one-hour increments.

*Facility Fees are updated annually based on CPI-U for the San Francisco Bay Area.



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-04
TEMPORARY BORROWING BETWEEN FUNDS**

WHEREAS, the Board of Trustees of the Hayward Unified School District has determined that there may be insufficient cash to meet current obligations; and

WHEREAS, Education Code Section 42603 states: The governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of monies held in any fund or account during a current fiscal year may be transferred.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Education Code Section 42603, monies may be transferred between funds of the district and repaid in accordance with Education Code Section 42603 to cover cash deficits from July 1, 2021 through June 30, 2022.

PASSED AND ADOPTED by the following called vote this 23rd day of June 2021:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-06
THE EDUCATION PROTECTION ACCOUNT 2021-22**

WHEREAS, the voters of California approved Proposition 30 (2012) and Proposition 55 (2016), adding Article XIII, Section 36 to the California Constitution; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state general fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f); and

WHEREAS, the revenues school districts receive from the Education Protection Account are calculated through the Local Control Funding Formula (LCFF) and a corresponding reduction is made to the State's contribution towards LCFF; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within 10 days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government; and

WHEREAS, before June 30th of each year, the Assistant Superintendent of Business shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, a school district, county office of education, charter school and community college district shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board that shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, the Assistant Superintendent of Business estimates the 2021-22 Education Account revenues to be \$28,404,134.00; and

WHEREAS, the Assistant Superintendent of Business, consistent with previous years, proposes to allocate the funds towards classroom teacher salaries and benefits (Function 1000) and school site custodian salaries and benefits (Function 8200); and

WHEREAS, each school district, county office of education, charter school and community college district shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of school districts shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by school districts, county offices of education, charter schools and community college districts, to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the 2020-21 Estimated Actuals projects ending the year with a 3.33% unrestricted excess reserve percentage, or over \$12.0M, and this reserve beyond the minimum 3.0% is needed to cover a \$7.0M unrestricted deficit for 2021-22 to maintain key programs and services during this time of uncertainty and reduce the projected necessary reduction for 2022-23, thereby establishing a balanced budget in 2023-24; and

NOW, THEREFORE, BE IT RESOLVED THAT the monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Hayward Unified School District; and

In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Hayward Unified School District has determined to spend the

monies received from the Education Protection Act on classroom teacher salaries and benefits and school site custodian salaries and benefits for the 2021-22 fiscal year.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-07
COUNTY TREASURY FUND AMENDMENTS**

WHEREAS, in accordance with Education Code 41000 et al, the finances of the Hayward Unified School District are collected and disbursed by the Alameda County Treasury; and

WHEREAS, various specific accounts, or funds, were established, amended, or closed over the years based on the needs and activities of the district; and

WHEREAS, some funds currently open are no longer needed and may be closed due to inactivity, minimal account balances, and/or a change in preference by the district to account for its current finances; and

WHEREAS, any and all changes are allowed, needed, or recommended within the California School Accounting Manual (CSAM) and Generally Accepted Accounting Principles (GAAP); and

WHEREAS, any changes to funds will be audited annually by an external auditor approved by the the State Controller's Office; and

WHEREAS, the current fund amendments are listed below:

County Fund Number	District Fund Number	Fund Name	Amendment
New Fund	008	Associated Student Body Funds	Establish New Fund
58602	350	Hayward USD County School Facilities - Prop 1A	Remove "Prop 1A"
58100	400	Hayward USD Non-Cap Outlay SR - Technology	Rename "Hayward USD SR - Facilities"
58101	403	Hayward USD SR QZAB Prop 39	Close and move to Fund 58100 / 400
58080	140	Hayward USD Deferred Maintenance	Reopen Fund

NOW, THEREFORE BE IT RESOLVED, that the Board approves the changes noted above and hereby authorizes the District Superintendent and/or the Assistant Superintendent of Business to make the necessary filings, execute any necessary documents, and to take any other action necessary to implement this request.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, at the June 24, 2020 Board Meeting, the Board adopted the 2020-21 Budget reflecting a projected necessary reduction of \$15.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the 2020-21 First Interim Budget with a Qualified Certification, reflecting a projected necessary reduction of \$20.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District’s Qualified Certification and that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required within 30 days; and

WHEREAS, at the February 10, 2021 Board Meeting, the Board adopted Resolution 2021-27, Board Commitment to Expenditure Reduction Supplemental Certification to address the potential need for reductions for 2021-22; and

WHEREAS, at the March 10, 2021 Board Meeting, the Board approved the 2020-21 Second Interim Financial Report reflecting a projected necessary reduction of \$15.375M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the 2020-21 Estimated Actuals projects ending the year with a 3.33% unrestricted excess reserve percentage, or over \$12.0M, and this reserve beyond the minimum 3.0% is needed to cover a \$7.0M unrestricted deficit for 2021-22 to maintain key programs and services during this time of uncertainty and reduce the projected necessary reduction for 2022-23, thereby establishing a balanced budget in 2023-24; and

WHEREAS, key updates to the projected necessary reduction of \$10.5M for 2022-23 will be updated by August 15, 2021 as part of the Revised Budget, by September 15, 2021 as part of the 2020-21 Unaudited Actuals, by December 15, 2021 as part of the 2021-22 First Interim Report, and by February 15, 2021 as part of the review of a detailed plan of action during the Board Budget Workshop; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action or set of actions by March 15, 2022 for the school district to meet the State minimum reserve for economic uncertainty in 2022-23.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-28
IMPLEMENTATION OF THE OPERATIONAL SUSTAINABILITY
STRATEGIC PLAN INITIATIVE BEGINNING IN 2022-23**

Whereas, Board Policy 0000: Vision, calls for the Governing Board to adopt a long-range vision that sets direction for the district which is focused on student learning and describes what the Board wants its schools to achieve; and

Whereas, the Board adopted its long-range vision, mission, philosophy, and priorities on June 24, 2019 through the 2019-2022 Strategic Plan and “A key purpose of creating this plan is to ensure that our community understands and agrees with the work we need to do to achieve our goal”; and

Whereas, the mission of the district as outlined in the 2019-2022 Strategic Plan is that “We draw from our community’s rich diversity in order to create an engaging and equitable educational environment, delivered in a safe and supportive environment.”; and

Whereas, to meet the mission of the district, a comprehensive plan is needed to:

- increase access to safe, modernized learning spaces for all students,
- expand access to preschool and dual language immersion programs,
- address staffing shortages and facility limitations to improve the educational experience,
- strategically invest limited resources to serve the most students, and
- within a balanced budget to create long-term continuity and stability for students, families, staff, and the community; and

Whereas, one of the strategic initiatives of the Strategic Plan is Operational Sustainability and its vision of success is that “The District will use resources, including facilities, efficiently and effectively to support our educational community.”; and

Whereas, Operational Sustainability called for the district to “Conduct a comprehensive analysis of facilities, capacity, programs (i.e. bilingual programs) versus enrollment trends to better serve our own educational community.”; and

Whereas, Board Policy 1000: Concepts and Roles states that, “The Governing Board desires to represent the community and provide leadership in addressing community issues related to education. In order to identify community concerns and enlist support for the schools, the Board shall establish effective two-way communication systems between schools and the community.”; and

Whereas, Board Policy 1220: Citizen Advisory Committee states that, “The Governing Board recognizes that citizen advisory committees enable the Board to better understand the interests and concerns of the community. As the need arises, the Board may establish citizen advisory committees to consider school problems, needs and issues. Advisory committees shall serve in a strictly advisory capacity and shall not act as policy-making bodies.”; and

Whereas, to assist with the Operational Sustainability comprehensive analysis, the Board approved on December 11, 2019, the assembling of a 30 member committee called the School Usage Design Team, composed of 50% staff and union representatives and 50% community, parents, and students to be this advisory committee; and

Whereas, the School Usage Design Team's scope under Phase I was to analyze demographic, enrollment, facility, and program data and establish criteria to determine the most efficient and effective use of our resources, and the criteria could lead to changes in policy, boundaries, programs, and school closure; and

Whereas, under Phase I the School Usage Design Team met a total of 10 times from January 30, 2020 through June 10, 2021, with a brief pause during the pandemic, and completed its work of establishing criteria and approving its report on August 19, 2021, that was ultimately presented to the Board on September 28, 2021; and

Whereas, the criteria established by the School Usage Design Team is noted below:

- 1) Student Safety,
- 2) Site Upgrades,
- 3) Student Success,
- 4) Technology Needs,
- 5) Signature Programs,
- 6) Repairs Needed, and
- 7) Special Education Classrooms; and

Whereas, the district would develop an initial set of recommendations informed by the work in Phase I and then reestablished the School Usage Design Team where the scope for Phase II would focus on: responding to the initial recommendations, help analyze the community feedback, review revised recommendations, and reach consensus as a School Usage Design Team on its position regarding the proposal that the district will bring forward to the Board; and

Whereas, the criteria established by the School Usage Design Team was one set of factors used by the district to establish a set of initial recommendations and additional factors are noted below:

- 1) Criteria established by the School Usage Design Team,
- 2) Student enrollment, student mobility, and population changes in the community,
- 3) Building utilization rates,
- 4) Geographic location of each property in relation to other schools,
- 5) Potential alternative uses of the property, and
- 6) Availability of receiving schools to offer students an improved experience; and

Whereas, the Board held an Operational Sustainability Workshop on July 28, 2021 where the Board reviewed the Operational Sustainability Strategic Initiative, Enrollment data, Student Exit data, Financial data, and Facilities data, then reaffirmed the December 11, 2019, Board direction to bring recommendations to the Board based on identified criteria for changes in boundaries, programs, and school closures, consolidations, or repurposing; and

Whereas, student enrollment has declined significantly (25% or over 6,000) over the past 20 years and demographic projections indicate further declines in the foreseeable future; and

Whereas, Board Policy 3100: Budget, states that, “The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, and priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.”; and

Whereas, the Board adopted Resolution 2122-08: Board Commitment to Expenditure Reduction due to the 2021-22 Adopted Budget reflecting a projected necessary reduction of \$10.5M for 2022-23; and

Whereas, since the adoption of Resolution 2122-08, the district has further declined in enrollment and the projected necessary reduction for 2022-23 is now \$14.4M as reflected in the October 27, 2021, Budget Update Board item; and

Whereas, at the October 27, 2021 Board meeting, the Alameda County Office of Education commended the expenditure reductions and budget solutions the Board made previously to maintain fiscal solvency:

- \$4.0M in ongoing reductions for 2018/19 after the ACOE conditionally approved the district’s budget,
- \$5.2M in one-time and \$1.2M in ongoing savings for 2019/20,
- \$9.1M in ongoing reductions for 2020/21,

and emphasized further budget balancing solutions will be needed as a result of the enrollment declines to maintain local decision making and local governance; and

Whereas, Board Policy 7000: Concepts and Roles states that, “The Governing Board recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program. The Board shall endeavor to make the provision of adequate school facilities a priority in the district. Because the schools serve as a focal point for the community, the Board shall also strive to ensure that district facilities fit harmoniously and attractively into their neighborhoods and have flexibility of design to meet future educational and community needs.”; and

Whereas, Board Policy 7110: Facilities Master Plan, states that, “The Governing Board recognizes the importance of long-range planning for school facilities in order to address changes in student enrollment and in the district's educational program needs.”; and

Whereas, the 2021 Facilities Master Plan outlines:

- \$905 million in facilities needs over the next ten years across the district,
- 27 of the 37 properties identified are over 60 years old,
- repairing these schools without upgrades averages \$10M per property; and

Whereas, at the September 28, 2021 Board Meeting, the district presented:

1. the Operational Sustainability Status Report, Part 1: Comprehensive Analysis

- of Facilities, Capacity, Programs versus Enrollment Trends to Better Serve Our Own Educational Community, documenting the work of the School Usage Design Team under Phase I,
2. the 2021 Facilities Master Plan Update, and
 3. the work of the School Usage Design Team for Phase II and engagement process once the district releases an initial set of recommendations for Operational Sustainability; and

Whereas, the district released the set of initial recommendations for Operational Sustainability on October 1, 2021 and the district held school and community meetings from October 6 to November 3, town hall meetings occurred October 18, 19, 20, and 26, conducted a survey that closed on November 3, published a dedicated webpage and email address for the community to stay up to date and share feedback; and

Whereas, the district developed a revised set of recommendations that was released on November 5, held a town hall meeting to review the revised set of recommendations on November 9, and published a set of Board Recommendations for Operational Sustainability on November 12, 2021; and

Whereas, the the Board of Education is being presented with Recommendations for Operational Sustainability (collectively, the “Project”) that include:

1. Closure of Bowman Elementary at 520 Jefferson Street, Hayward, CA 94544 at the end of the 2021-22 school year,
2. Closure of Strobridge Elementary at 21400 Bedford Drive, Hayward, CA 94546 at the end of the 2021-22 school year,
3. Relocation of staff and preschool classes currently at the Student Information & Assessment Center at 27211 Tyrrell Avenue, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
4. Relocation of preschool classes currently at the Parent Resource HUB at 24823 Soto Road, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
5. Limit enrollment of students for the 2022-23 school year only to current students attending Glassbrook Elementary at 975 Schafer Road, Hayward, CA 94544, then subsequently closing Glassbrook Elementary after the 2022-23 school year,
6. Limit enrollment of students for the 2022-23 school year only to current students attending Anthony W. Ochoa Middle at 2121 Depot Road, Hayward, CA 94545, then subsequently closing Anthony W. Ochoa Middle after the 2022-23 school year,
7. School / Program Relocations with an implementation plan to the Board by June 2023:
 - a. Relocation of the Helen Turner Children’s Center to existing elementary schools and closure of the existing campus at 23640 Reed Way, Hayward, CA 94541 at the end of the 2023-24 school year,
 - b. Relocation of the Brenkwitz Continuation High School and the Hayward Adult School to the former Anthony W. Ochoa Middle campus at 2121 Depot Road, Hayward, CA 94545 and closure of the existing campus at 22100 Princeton Street, Hayward, CA 94541 at the end of the 2023-24 school year,

- c. Relocation of Faith Ringgold School of the Arts and Science and closure of the existing campus at 1570 Ward Street, Hayward, CA 94541 at the end of the 2023-24 school year,
- d. Relocation of Bret Harte Middle School and closure of the existing campus at 1047 E Street, Hayward, CA 94541 at the end of the 2023-24 school year; and

Whereas, the Project constitutes a project for purposes of the California Environmental Quality Act (Pub. Resources Code § 21000, et seq., (“CEQA”)); and

Whereas, Public Resources Code section 21080.18 provides that CEQA does “not apply to the closing of any public school in which kindergarten or any of grades 1 through 12 is maintained or the transfer of students from that public school to another school if the only physical changes involved are categorically exempt”; and

Whereas, the district has considered the effects of the Project and has determined that the Project will not have any significant effect on the environment; and

Whereas, as referenced in the Board item materials, no physical changes are anticipated to result from the Project, thus the statutory exemption contained in Public Resources Code section 21080.18 applies to the Project; and

Whereas, that the CEQA Guidelines (Cal. Code Regs. tit. 14, §§ 1500, et seq.) exempt from CEQA evaluation projects which consist of minor additions to existing schools within existing school grounds where the addition does not increase original student capacity by more than 25% of ten classrooms, whichever is less (CEQA Guidelines, § 15314). This change in capacity will not occur as a result of the Project, and therefore the Project is categorically exempt; and

Whereas, the only physical change is the location of students and staff, thus the Project is statutorily exempt from CEQA under Public Resources Code section 21080.18 and categorically exempt under State CEQA Guidelines section 15314; and

Whereas, the Project does not involve any of the following and so is eligible for a categorical exemption as described above under State CEQA Guidelines section 15300.2:

- (a) the cumulative impact of successive projects of the same type in the same place, which over time are significant;
- (b) an activity where there is a reasonable possibility that the activity will have a significant effect on the environment due to unusual circumstances;
- (c) a project which may result in damage to scenic resources, including but not limited to trees, historic buildings, rock outcroppings or similar resources, within a highway officially designated as a state scenic highway;
- (d) a hazardous waste site which is included on any list compiled pursuant to Section 65962.5 of the Government Code;
- (e) a project which may cause a substantial adverse change in the significance of a historical resource; and

Whereas, that the CEQA Guidelines also exempt from further CEQA review those activities that are covered by the general rule that CEQA applies only to projects which

have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA (the “Common Sense Exemption”); and

Whereas, upon a determination that the Project is exempt from CEQA, the district is entitled to file a Notice of Exemption with the County Clerk pursuant to California Code of Regulations, Title 14, section 15062.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF EDUCATION OF THE HAYWARD UNIFIED SCHOOL DISTRICT, ALAMEDA COUNTY, CALIFORNIA, AS FOLLOWS:

Recitals. The District's Board of Education finds that the foregoing recitals are true and correct.

Operational Sustainability Recommendations. Based on all of the information and criteria considered, and in order for the district to help meet its mission to create an engaging and equitable educational environment, delivered in a safe and supportive environment, the Board hereby determines and directs the following (collectively, the "Project"):

PHASE I

1. Closure of Bowman Elementary at 520 Jefferson Street, Hayward, CA 94544 at the end of the 2021-22 school year,
2. Closure of Strobridge Elementary at 21400 Bedford Drive, Hayward, CA 94546 at the end of the 2021-22 school year,
3. Relocation of staff and preschool classes currently at the Student Information & Assessment Center at 27211 Tyrrell Avenue, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
4. Relocation of preschool classes currently at the Parent Resource HUB at 24823 Soto Road, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,

PHASE II

The Board of Education tabled the following action pending stakeholder conversations that take a "solutions team" approach to develop consensus for the subsequent years:

5. Limit enrollment of students for the 2022-23 school year only to current students attending Glassbrook Elementary at 975 Schafer Road, Hayward, CA 94544, then subsequently closing Glassbrook Elementary after the 2022-23 school year,
6. Limit enrollment of students for the 2022-23 school year only to current students attending Anthony W. Ochoa Middle at 2121 Depot Road, Hayward, CA 94545, then subsequently closing Anthony W. Ochoa Middle after the 2022-23 school year,
7. School / Program Relocations with an implementation plan to the Board by June 2023:
 - a. Relocation of the Helen Turner Children's Center to existing elementary schools and closure of the existing campus at 23640 Reed Way, Hayward, CA 94541 at the end of the 2023-24 school year,
 - b. Relocation of the Brenkwitz Continuation High School and the Hayward Adult School to the former Anthony W. Ochoa Middle campus at 2121 Depot Road, Hayward, CA 94545 and closure of the existing campus at 22100 Princeton Street, Hayward, CA 94541 at the end of the 2023-24 school year,
 - c. Relocation of Faith Ringgold School of the Arts and Science and closure of the existing campus at 1570 Ward Street, Hayward, CA 94541 at the end of the 2023-24 school year,
 - d. Relocation of Bret Harte Middle School and closure of the existing

campus at 1047 E Street, Hayward, CA 94541 at the end of the 2023-24 school year.

CEQA Notice of Exemption. The Board hereby finds that the Project will not have a significant effect on the environment. The Project is hereby found to be exempt from the requirements of CEQA pursuant to Public Resources Code section 21080.18 and CEQA Guidelines section 15314, as set forth above. District staff are hereby authorized and directed to prepare and file a Notice of Exemption for the Project in accordance with CEQA and the State CEQA Guidelines, and the findings set forth in this Resolution.

Realignment of Attendance Areas. The Board hereby directs and authorizes the Superintendent to develop an implementation plan to ensure the smooth reassignment and transition of students to new schools as outlined in this Resolution. The Superintendent is authorized and directed to prepare and issue new school assignment letters to notify affected students and parents of this decision, their new neighborhood school assignment, to prepare new attendance boundary maps reflecting the closure decision, to notify staff, and take any other related action deemed necessary or appropriate to implement the Board's decision.

Establishment of a 7-11 Advisory Committee. The Board hereby directs staff to initiate the recruitment of an advisory committee pursuant to Education Code 17388 to advise the governing board in the development of districtwide policies and procedures governing the use or disposition of school buildings, space, or property that is not needed for school purposes.

Delegation of Authority. The Superintendent, Associate Superintendent, Assistant Superintendents, or any other designee thereof is hereby authorized and directed to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution.

Effective Date. This Resolution shall take effect from and after its date of adoption.

PASSED AND ADOPTED by the following called vote this: **November 17, 2021.**

Date

President of the Board of Trustees
Hayward Unified School District

VOTE: 5 - 0 - 0

ATTESTED TO:

Clerk of the Board of Trustees
Hayward Unified School District



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-29
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, at the June 24, 2020 Board Meeting, the Board adopted the 2020-21 Budget reflecting a projected necessary reduction of \$15.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the 2020-21 First Interim Budget with a Qualified Certification, reflecting a projected necessary reduction of \$20.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the March 10, 2021 Board Meeting, the Board approved the 2020-21 Second Interim Financial Report reflecting a projected necessary reduction of \$15.375M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the Board approved the allocation of \$32.975M in ESSER III funding through 2023-24 as part of the ESSER III plan and was provided a Budget Update on October 27, 2021 outlining the projected necessary reduction of \$14.4M was needed for 2022-23 as a result of a larger than anticipated decline in enrollment; and

WHEREAS, the Board amended, then approved, Resolution 2122-28 Implementation of the Operational Sustainability Strategic Initiative on November 17, 2021 resulting in general fund savings that can be factored into the 2021-22 1st Interim Financial Report; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board:

- submits a Qualified certification for the 2021-22 1st Interim Financial Report due to the current projected inability to meet its obligations in the future;
- commits to take action or set of actions by March 15, 2022 for the school district to meet the State minimum reserve for economic uncertainty in 2022-23;
- designates authority to the Superintendent to amend the ESSER III Plan as a potential measure to meet the State minimum reserve for economic uncertainty in 2022-23 and to provide regular updates if this measure is necessary; and
- shall hold a Budget Workshop in February 2022 to provide direction on the 2022-23 Budget Development process after receiving information on what impacts of the 2022-23 Governor's Budget Proposal from January has on the finances of the district.

PASSED AND ADOPTED by the following called vote this: **December 14, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

Acronyms

AB - Assembly Bill

ACA - Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)

ACR - Assembly Concurrent Resolution

ACSA - Association of California School Administrators

ADA - Average Daily Attendance

ADC - Actuarially Determined Contribution

ADR - Alternative Dispute Resolution

AEOTE - Association of Educational, Office, and Technical Employees

AFSCME - American Federation of State, County, and Municipal Employees

ALJ - Administrative Law Judges

AMO - Annual Measurable Objective

AMT - Alternative Minimum Tax

AP - Advanced Placement

API - Academic Performance Index

ARC - Annual Required Contribution

ASCC - Activity Supervisor Clearance Certificate

ASES - After School Education and Safety Program

ATSI - Additional Targeted Support and Improvement

AYP - Adequate Yearly Progress

BBA - Bipartisan Budget Act

BCLAD - Bilingual, Crosscultural, Language, and Academic Development

BCP - Budget Change Proposal

BIIG - Broadband Infrastructure Improvement Grant

BOG - Board of Governors

BSA - Budget Stabilization Account

BTSA - Beginning Teacher Support and Assessment

CAA - California Alternate Assessments

CAASPP - California Assessment of Student Performance and Progress

CALPADS - California Longitudinal Pupil Achievement Data System

CalPERS - California Public Employees' Retirement System

CalSTRS - California State Teachers' Retirement System

CalWORKs - California Work Opportunity and Responsibility to Kids

CAPA - California Alternate Performance Assessment

CARES - Coronavirus Aid, Relief, and Economic Security

CARS - Consolidated Application and Reporting System

CASBO - California Association of School Business Officials

CASEMIS - California Special Education Management Information System

CASH - Coalition for Adequate School Housing

CBEDS - California Basic Educational Data System

CCC - California Community Colleges

CCEE - California Collaborative for Educational Excellence

CCR - California Code of Regulations (Title 5) or Coordinated Compliance Review

CCSESA - California County Superintendents Educational Services Association

CCSS - Common Core State Standards

CDC - Center for Disease Control

CDE - California Department of Education

CDPH - California Department of Public Health

CEA - Current Expense of Education

CEC - California Energy Commission

CEP - Community Eligibility Provision

CFR - Code of Federal Regulations

CFRA - California Family Rights Act

CFT - California Federation of Teachers

CHIP - Children's Health Insurance Program

CLAD - Crosscultural, Language, and Academic Development

CMIS - Compliance Monitoring, Interventions, and Sanctions

CNIPS - Child Nutrition Information Payment System

COE - County Office of Education

COLA - Cost-of-Living Adjustment

COP - Certificate of Participation

CPI - Consumer Price Index

CR - Continuing Resolution

CRF - Coronavirus Relief Fund

CRRSA - Coronavirus Response and Relief Supplemental Appropriations

CSAM - California School Accounting Manual

CSBA - California School Boards Association

CSEA - California School Employees Association

CSET - California Subject Examination for Teachers

CSFG - Charter School Facility Grant

CSFGP - Charter School Facility Grant Program

CSI - Comprehensive Support and Improvement

CSIS - California School Information Services (FCMAT Division)

CSP - COVID-19 Safety Plan

CSPP - California State Preschool Program

CSTP - California Standards for the Teaching Profession

CTA - California Teachers Association

CTC - Commission on Teacher Credentialing

CTE - Career Technical Education

CTEIG - Career Technical Education Incentive Grant

CTO - Compensatory Time Off

DAC - District Advisory Committee

DACA - Deferred Action for Childhood Arrivals

DAIT - District Assistance and Intervention Team

DGS - Department of General Services

DIR - Department of Industrial Relations

DIS - Designated Instruction and Services

DMP - Deferred Maintenance Program

DOF - Department of Finance

DOJ - Department of Justice

DOL - Department of Labor

DSA - Division of the State Architect

DSS - Department of Social Services

EAAP - Education Audit Appeals Panel

EC § - Education Code Section

ECAA - Energy Conservation Assistance Act

ECE - Early Childhood Education
ED - U.S. Department of Education
EDD - Employment Development Department
EDGAR - Education Department General Administrative Regulation
EEOC - Equal Employment Opportunity Commission
EERA - Educational Employment Relations Act
EIT - Educational Informational Technology
EL - English Learner
ELA - English Language Arts
ELAC - English Language Advisory Committee
ELPAC - English Language Proficiency Assessment for California
EO - Executive Order
EPA - Education Protection Account
ERAF - Education Revenue Augmentation Fund
ERP - Economic Recovery Payment or Emergency Repair Program
ERT - Economic Recovery Target
ESEA - Elementary and Secondary Education Act
ESL - English as a Second Language
ESSA - Every Student Succeeds Act
ESSER - Elementary and Secondary School Emergency Relief
ESY - Extended School Year
FAFSA - Free Application for Federal Student Aid
FAPE - Free Appropriate Public Education
FCMAT - Fiscal Crisis & Management Assistance Team
FDPIR - Food Distribution Program on Indian Reservations
FEMA - Federal Emergency Management Agency
FERPA - Family Educational Rights and Privacy Act
FFCRA - Families First Coronavirus Response Act
FFY - Federal Fiscal Year
FLSA - Fair Labor Standards Act
FMLA - Family and Medical Leave Act
FMOT - Facilities, Maintenance, Operations, and Transportation

FPM - Federal Program Monitoring
FRPM - Free or Reduced-Price Meals
FTE - Full-Time Equivalent
GAAP - Generally Accepted Accounting Principles
GASB - Governmental Accounting Standards Board
GATE - Gifted and Talented Education
GDP - Gross Domestic Product
GEER - Governor's Emergency Education Relief
GF - General Fund
GSA - Grade Span Adjustment
GO - General Obligation (Bond)
HEA – Hayward Education Association
HEER - Higher Education Emergency Relief
HEROES - Health and Economic Recovery Omnibus Emergency Solutions Act
HOUSSE - High Objective Uniform State Standard of Evaluation
HRA - Health Reimbursement Arrangement
HSA - Health Savings Account
IDEA - Individuals with Disabilities Education Act
IEP - Individualized Education Program
IHSS - In-Home Support Services
II/USP - Immediate Intervention/Underperforming Schools Program
IMFRP - Instructional Materials Funding Realignment Program
IRCA - Immigration Reform and Control Act
ISP - Identified Student Percentage
JLBC - Joint Legislative Budget Committee
JPA - Joint Powers Agreement or Joint Powers Authority
LAIF - Local Agency Investment Fund
LAO - Legislative Analyst's Office
LCAP - Local Control and Accountability Plan
LCFF - Local Control Funding Formula
LCI - Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)

LEA - Local Educational Agency
LEP - Limited English Proficient
LLM - Learning Loss Mitigation
LPP - Lease Purchase Program
LRE - Least Restrictive Environment
MAA - Medi-Cal Administrative Activities
MBG - Mandate Block Grant
MEP - Migrant Education Program
MOE - Maintenance of Effort
MOU - Memorandum of Understanding
MPP - Minimum Proportionality Percentage
MSA - Minimum State Aid
MTSS - Multi-Tiered Systems of Support
MYP - Multiyear Projection
NAEP - National Assessment of Educational Progress
NCES - National Center for Education Statistics
NCLB - No Child Left Behind
NPLA - New Parent Leave Act
NPRM - Notice of Proposed Rulemaking
NPS/A - Nonpublic School/Agency
NSLP - National School Lunch Program
NSS - Necessary Small School or Necessary Small SELPA
OAH - Office of Administrative Hearings
OAL - Office of Administrative Law
OMB - Office of Management and Budget
OPEB - Other Postemployment Benefits
OPSC - Office of Public School Construction
P-1 - First Principal (Apportionment)
P-2 - Second Principal (Apportionment)
PAR - Peer Assistance and Review
PARS - Public Agency Retirement Services
PCA - Project Cost Account

PCRAF - Program Cost Report Schedule of Allocation Factors

PDL - Pregnancy Disability Leave

PEPRA - Public Employees' Pension Reform Act

PERB - Public Employment Relations Board

PFL - Paid Family Leave

PI - Program Improvement

PIT - Personal Income Tax

PKS - Particular Kinds of Services

PL - Public Law (federal law)

PL 81-874 - Public Law 81-874 (Federal Impact Aid)

PMIA - Pooled Money Investment Account

PMIB - Pooled Money Investment Board

PPACA - Patient Protection and Affordable Care Act

PPE - Personal Protective Equipment

PPIC - Public Policy Institute of California

PRSP - Pension Rate Stabilization Plan

PSAA - Public Schools Accountability Act

PSSSA - Public School System Stabilization Account

PTA - Parent Teachers Association

QEIA - Quality Education Investment Act

QRIS - Quality Rating and Improvement Systems

RDA - Redevelopment Agency

REU - Reserve for Economic Uncertainties

RFA - Request for Application

RIF - Reduction in Force

RMR - Regional Market Rate

ROC/P - Regional Occupational Center/Program

RRMA - Routine Restricted Maintenance Account

RROP - Regular Rate of Pay

RS/PS - Regional Services/Program Specialist

RSP - Resource Specialist Program

RTI - Response to Intervention

SC - Supplemental and Concentration Grant

SAB - State Allocation Board

SACS - Standardized Account Code Structure

SAIT - School Assistance and Intervention Team

SALT - State and Local Taxes

SARB - School Attendance Review Board (County office level)

SART - School Attendance Review Team (School site level)

SARC - School Accountability Report Card

SAT-9 - Stanford Achievement Test, Ninth Edition, Form T

SB - Senate Bill

SBAC - Smarter Balanced Assessment Consortium

SBE - State Board of Education

SBP - School Breakfast Program

SCA - Senate Constitutional Amendment

SCE - State Compensatory Education

SCFF - Student Centered Funding Formula

SCO - State Controller's Office

SCOTUS - Supreme Court of the United States

SCR - Senate Constitutional Resolution

SDC - Special Day Class

SEA - State Education Agency

SED - Severely Emotionally Disturbed

SEIU - Service Employees International Union

SELPA - Special Education Local Plan Area

SERAF - Supplemental Educational Revenue Augmentation Fund

SES - Supplemental Educational Services

SFA - School Food Authority

SFID - School Facility Improvement District

SFP - School Facility Program

SFSD - School Fiscal Services Division of CDE

SIG - School Improvement Grant

SMAA - School-Based Medi-Cal Administrative Activities

SNP - School Nutrition Program
SSPI - State Superintendent of Public Instruction
SPSA - Single Plan for Student Achievement
SRR - Standard Reimbursement Rate
SSC - School Services of California Inc.
SSI/SSP - Supplement Security Income/State Supplementary Payment
SST - Student Study Team; also Student Success Team
STAR - Standardized Testing and Reporting
STEM - Science, Technology, Engineering, and Mathematics
STR - Statewide Target Rate
STRI - State Tax Research Institute
SWD - Student with Disabilities
SWP - Schoolwide Program
TA - Technical Assistance
TANF - Temporary Assistance for Needy Families
TAS - Targeted Assistance School
TIIG - Targeted Instructional Improvement Grant
TK - Transitional Kindergarten
TRANS - Tax and Revenue Anticipation Notes
UCP - Uniform Complaint Procedure
UP - Unduplicated Pupil
UPP - Unduplicated Pupil Percentage
VBM - Vote-by-Mail

Complete SACS Financial Report

Subsequent pages contain the State's
Standardized Account Code Structure
(SACS) financial report.

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: _____
District Superintendent or Designee

Date: _____

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 09, 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: Vickie Chang

Telephone: 510-784-2613

Title: Director of Business Services

E-mail: vchang@husd.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	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	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		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	
S8	Labor Agreement Budget Revisions	• 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	

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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	209,706,050.00	211,179,567.00	105,415,756.96	210,912,392.00	(267,175.00)	-0.1%
2) Federal Revenue		8100-8299	224,962.00	224,962.00	161,484.71	224,962.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,558,335.00	3,322,896.00	2,160,765.35	3,753,767.00	430,871.00	13.0%
4) Other Local Revenue		8600-8799	3,696,082.00	3,304,166.00	2,249,019.95	3,606,365.00	302,199.00	9.1%
5) TOTAL, REVENUES			217,185,429.00	218,031,591.00	109,987,026.97	218,497,486.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	105,400,476.00	103,300,562.00	52,726,365.25	103,113,828.27	186,733.73	0.2%
2) Classified Salaries		2000-2999	25,685,541.00	25,143,406.00	14,302,873.79	24,381,866.78	761,539.22	3.0%
3) Employee Benefits		3000-3999	34,057,601.00	31,992,465.00	16,360,336.17	31,719,728.16	272,736.84	0.9%
4) Books and Supplies		4000-4999	3,785,954.00	5,511,827.00	1,263,219.39	5,364,518.83	147,308.17	2.7%
5) Services and Other Operating Expenditures		5000-5999	10,804,953.00	10,536,075.00	5,902,497.05	10,553,003.31	(16,928.31)	-0.2%
6) Capital Outlay		6000-6999	6,000.00	50,000.00	47,237.22	41,807.26	8,192.74	16.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,695,196.00	3,882,543.00	2,264,819.06	3,882,543.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,910,017.00)	(1,858,012.00)	(294,595.11)	(2,058,061.00)	200,049.00	-10.8%
9) TOTAL, EXPENDITURES			181,525,704.00	178,558,866.00	92,572,752.82	176,999,234.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,659,725.00	39,472,725.00	17,414,274.15	41,498,251.39		
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	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,616,882.00)	(40,456,882.00)	0.00	(40,756,882.00)	(300,000.00)	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,616,882.00)	(40,466,882.00)	0.00	(40,766,882.00)		

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)			(6,957,157.00)	(994,157.00)	17,414,274.15	731,369.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,187,316.53	20,187,316.00		20,187,316.00	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)			20,187,316.53	20,187,316.00		20,187,316.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,187,316.53	20,187,316.00		20,187,316.00		
2) Ending Balance, June 30 (E + F1e)			13,230,159.53	19,193,159.00		20,918,685.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	3,044.93	3,044.93		3,044.93		
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	9,133,947.75	9,501,101.00		9,826,707.00		
Unassigned/Unappropriated Amount		9790	3,993,166.85	9,589,013.07		10,988,933.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	110,226,698.00	111,069,647.00	64,579,954.00	110,946,605.00	(123,042.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	28,404,134.00	24,464,254.00	14,723,209.00	24,331,474.00	(132,780.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	263,309.00	260,498.00	0.00	260,498.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	822,191.00	663,157.00	36,726.47	663,157.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	40,398,497.00	41,671,530.00	23,684,079.85	41,671,530.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,082,868.00	3,167,259.00	2,021,025.84	3,167,259.00	0.00	0.0%
Prior Years' Taxes		8043	(203,324.00)	(133,561.00)	34,383.70	(133,561.00)	0.00	0.0%
Supplemental Taxes		8044	1,693,371.00	1,498,905.00	807,565.02	1,498,905.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	27,378,810.00	30,084,166.00	0.00	30,084,166.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,164,159.00	7,346,807.00	3,925,124.08	7,346,807.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			218,230,713.00	220,092,662.00	109,812,067.96	219,836,840.00	(255,822.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,524,663.00)	(8,913,095.00)	(4,396,311.00)	(8,924,448.00)	(11,353.00)	0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			209,706,050.00	211,179,567.00	105,415,756.96	210,912,392.00	(267,175.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	224,962.00	224,962.00	161,484.71	224,962.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			224,962.00	224,962.00	161,484.71	224,962.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	751,700.00	766,261.00	766,261.00	766,261.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,806,635.00	2,556,635.00	1,394,504.35	2,987,506.00	430,871.00	16.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,558,335.00	3,322,896.00	2,160,765.35	3,753,767.00	430,871.00	13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,149,999.00	1,149,999.00	746,465.12	1,363,165.00	213,166.00	18.5%
Interest		8660	200,000.00	250,000.00	83,499.58	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,146,083.00	1,332,967.00	593,650.25	1,422,000.00	89,033.00	6.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,200,000.00	571,200.00	825,405.00	571,200.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,696,082.00	3,304,166.00	2,249,019.95	3,606,365.00	302,199.00	9.1%
TOTAL, REVENUES			217,185,429.00	218,031,591.00	109,987,026.97	218,497,486.00	465,895.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	85,349,106.00	83,274,917.00	42,137,343.84	83,328,473.13	(53,556.13)	-0.1%
Certificated Pupil Support Salaries		1200	8,088,776.00	7,956,739.00	3,880,589.12	7,777,674.96	179,064.04	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	11,528,167.00	11,587,921.00	6,463,477.08	11,531,855.21	56,065.79	0.5%
Other Certificated Salaries		1900	434,427.00	480,985.00	244,955.21	475,824.97	5,160.03	1.1%
TOTAL, CERTIFICATED SALARIES			105,400,476.00	103,300,562.00	52,726,365.25	103,113,828.27	186,733.73	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	440,561.00	381,212.00	171,512.88	381,362.96	(150.96)	0.0%
Classified Support Salaries		2200	8,584,395.00	8,837,645.00	5,153,108.02	8,277,601.00	560,044.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	2,104,333.00	1,983,574.00	1,088,818.48	1,958,988.00	24,586.00	1.2%
Clerical, Technical and Office Salaries		2400	14,220,722.00	13,545,173.00	7,588,349.34	13,365,872.50	179,300.50	1.3%
Other Classified Salaries		2900	335,530.00	395,802.00	301,085.07	398,042.32	(2,240.32)	-0.6%
TOTAL, CLASSIFIED SALARIES			25,685,541.00	25,143,406.00	14,302,873.79	24,381,866.78	761,539.22	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,513,473.00	16,636,497.00	8,258,011.31	16,539,817.00	96,680.00	0.6%
PERS		3201-3202	5,932,083.00	5,795,720.00	3,075,698.45	5,652,881.40	142,838.60	2.5%
OASDI/Medicare/Alternative		3301-3302	3,460,683.00	3,399,697.00	1,821,822.79	3,386,695.90	13,001.10	0.4%
Health and Welfare Benefits		3401-3402	1,006,212.00	1,052,392.00	543,476.05	1,054,059.97	(1,667.97)	-0.2%
Unemployment Insurance		3501-3502	1,609,265.00	644,543.00	334,393.48	615,368.95	29,174.05	4.5%
Workers' Compensation		3601-3602	2,130,554.00	2,120,598.00	1,122,423.33	2,127,719.99	(7,121.99)	-0.3%
OPEB, Allocated		3701-3702	1,699,544.00	1,630,564.00	865,649.16	1,636,949.15	(6,385.15)	-0.4%
OPEB, Active Employees		3751-3752	697,911.00	703,804.00	334,924.05	698,359.80	5,444.20	0.8%
Other Employee Benefits		3901-3902	7,876.00	8,650.00	3,937.55	7,876.00	774.00	8.9%
TOTAL, EMPLOYEE BENEFITS			34,057,601.00	31,992,465.00	16,360,336.17	31,719,728.16	272,736.84	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,260.00	17,260.00	0.00	2,260.00	15,000.00	86.9%
Books and Other Reference Materials		4200	131,110.00	149,482.00	62,452.09	162,191.30	(12,709.30)	-8.5%
Materials and Supplies		4300	3,407,618.00	5,150,780.00	1,129,938.01	5,007,821.09	142,958.91	2.8%
Noncapitalized Equipment		4400	179,966.00	194,305.00	70,829.29	192,246.44	2,058.56	1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,785,954.00	5,511,827.00	1,263,219.39	5,364,518.83	147,308.17	2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	206,558.00	203,689.00	61,775.09	217,685.23	(13,996.23)	-6.9%
Dues and Memberships		5300	62,458.00	166,123.00	131,668.02	188,700.55	(22,577.55)	-13.6%
Insurance		5400-5450	1,346,278.00	705,211.00	314,432.67	705,790.00	(579.00)	-0.1%
Operations and Housekeeping Services		5500	4,128,055.00	3,978,055.00	2,483,404.96	3,978,055.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	798,454.00	797,861.00	(13,620.42)	702,165.00	95,696.00	12.0%
Transfers of Direct Costs		5710	28,554.00	28,554.00	(9,202.92)	(18,570.00)	47,124.00	165.0%
Transfers of Direct Costs - Interfund		5750	(108,178.00)	(94,408.00)	(6,127.45)	(91,126.00)	(3,282.00)	3.5%
Professional/Consulting Services and Operating Expenditures		5800	3,959,743.00	4,367,823.00	2,559,319.62	4,489,978.21	(122,155.21)	-2.8%
Communications		5900	383,031.00	383,167.00	380,847.48	380,325.32	2,841.68	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,804,953.00	10,536,075.00	5,902,497.05	10,553,003.31	(16,928.31)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,000.00	50,000.00	47,237.22	41,807.26	8,192.74	16.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	50,000.00	47,237.22	41,807.26	8,192.74	16.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,695,196.00	3,882,543.00	2,264,819.06	3,882,543.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,695,196.00	3,882,543.00	2,264,819.06	3,882,543.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,158,411.00)	(1,136,465.00)	(194,541.03)	(1,253,751.00)	117,286.00	-10.3%
Transfers of Indirect Costs - Interfund		7350	(751,606.00)	(721,547.00)	(100,054.08)	(804,310.00)	82,763.00	-11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,910,017.00)	(1,858,012.00)	(294,595.11)	(2,058,061.00)	200,049.00	-10.8%
TOTAL, EXPENDITURES			181,525,704.00	178,558,866.00	92,572,752.82	176,999,234.61	1,559,631.39	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(42,616,882.00)	(40,456,882.00)	0.00	(40,756,882.00)	(300,000.00)	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,616,882.00)	(40,456,882.00)	0.00	(40,756,882.00)	(300,000.00)	0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(42,616,882.00)	(40,466,882.00)	0.00	(40,766,882.00)	(300,000.00)	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,511,641.00	1,511,641.00	590,655.00	1,680,992.00	169,351.00	11.2%
2) Federal Revenue		8100-8299	44,006,534.00	62,155,429.00	5,809,569.19	71,961,249.03	9,805,820.03	15.8%
3) Other State Revenue		8300-8599	34,845,889.00	36,036,571.00	11,118,667.24	34,317,667.00	(1,718,904.00)	-4.8%
4) Other Local Revenue		8600-8799	18,291,767.00	18,996,318.00	10,622,995.62	20,031,951.00	1,035,633.00	5.5%
5) TOTAL, REVENUES			98,655,831.00	118,699,959.00	28,141,887.05	127,991,859.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,683,522.00	35,566,398.00	19,335,633.85	37,932,693.25	(2,366,295.25)	-6.7%
2) Classified Salaries		2000-2999	29,042,536.00	30,199,090.00	14,806,711.16	29,612,781.11	586,308.89	1.9%
3) Employee Benefits		3000-3999	35,774,923.00	37,076,619.00	9,171,420.44	37,750,349.40	(673,730.40)	-1.8%
4) Books and Supplies		4000-4999	8,569,053.00	10,884,440.00	4,100,089.50	13,954,370.36	(3,069,930.36)	-28.2%
5) Services and Other Operating Expenditures		5000-5999	17,589,926.00	22,771,462.00	8,406,869.16	29,209,966.55	(6,438,504.55)	-28.3%
6) Capital Outlay		6000-6999	30,950.00	410,219.00	137,678.82	781,109.00	(370,890.00)	-90.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	89,900.00	89,900.00	41,090.64	52,659.00	37,241.00	41.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,158,411.00	1,136,465.00	194,541.03	1,253,751.00	(117,286.00)	-10.3%
9) TOTAL, EXPENDITURES			122,939,221.00	138,134,593.00	56,194,034.60	150,547,679.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,283,390.00)	(19,434,634.00)	(28,052,147.55)	(22,555,820.64)		
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	42,616,882.00	40,456,882.00	28,518.00	40,756,882.00	300,000.00	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,616,882.00	40,456,882.00	28,518.00	40,756,882.00		

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)			18,333,492.00	21,022,248.00	(28,023,629.55)	18,201,061.36		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,011,356.74	9,011,357.00		9,011,357.00	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)			9,011,356.74	9,011,357.00		9,011,357.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,011,356.74	9,011,357.00		9,011,357.00		
2) Ending Balance, June 30 (E + F1e)			27,344,848.74	30,033,605.00		27,212,418.36		
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	33,739,103.74	30,033,665.00		27,212,418.36		
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	(6,394,255.00)	(60.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,511,641.00	1,511,641.00	590,655.00	1,680,992.00	169,351.00	11.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,511,641.00	1,511,641.00	590,655.00	1,680,992.00	169,351.00	11.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,972,827.00	4,148,374.00	0.00	4,148,374.00	0.00	0.0%
Special Education Discretionary Grants		8182	502,958.00	565,035.00	0.00	568,869.00	3,834.00	0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	4,213,696.00	4,213,696.00	379,041.84	4,026,535.00	(187,161.00)	-4.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,201,626.00	4,870,224.00	866,549.51	5,012,691.03	142,467.03	2.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	616,568.00	628,603.00	160,236.00	628,603.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	156,560.00	157,780.00	58,121.29	65,921.00	(91,859.00)	-58.2%
Title III, Part A, English Learner Program	4203	8290	575,974.00	575,974.00	0.00	575,974.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	3,779,821.00	6,028,983.00	717,893.07	6,926,270.00	897,287.00	14.9%
Career and Technical Education	3500-3599	8290	155,808.00	155,808.00	0.00	166,725.00	10,917.00	7.0%
All Other Federal Revenue	All Other	8290	25,830,696.00	40,810,952.00	3,627,727.48	49,841,287.00	9,030,335.00	22.1%
TOTAL, FEDERAL REVENUE			44,006,534.00	62,155,429.00	5,809,569.19	71,961,249.03	9,805,820.03	15.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	120,000.00	120,000.00	104,464.00	120,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	916,834.00	916,834.00	21,369.36	1,406,371.00	489,537.00	53.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,603,126.00	4,603,126.00	0.00	4,329,329.00	(273,797.00)	-5.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	555,680.00	557,579.00	359,068.93	557,579.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,650,249.00	29,839,032.00	10,633,764.95	27,904,388.00	(1,934,644.00)	-6.5%
TOTAL, OTHER STATE REVENUE			34,845,889.00	36,036,571.00	11,118,667.24	34,317,667.00	(1,718,904.00)	-4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,832,503.00	4,832,503.00	2,698,854.18	4,832,503.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,395,479.00	1,395,479.00	573,404.07	1,395,479.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	400,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	488,602.00	568,153.00	567,680.37	1,603,786.00	1,035,633.00	182.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,175,183.00	12,000,183.00	6,783,057.00	12,000,183.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,291,767.00	18,996,318.00	10,622,995.62	20,031,951.00	1,035,633.00	5.5%
TOTAL, REVENUES			98,655,831.00	118,699,959.00	28,141,887.05	127,991,859.03	9,291,900.03	7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,083,879.00	23,463,510.00	12,796,067.61	24,878,829.63	(1,415,319.63)	-6.0%
Certificated Pupil Support Salaries		1200	5,322,738.00	6,188,873.00	3,281,496.24	6,443,033.23	(254,160.23)	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,474,945.00	2,466,197.00	1,558,914.65	3,065,359.72	(599,162.72)	-24.3%
Other Certificated Salaries		1900	3,801,960.00	3,447,818.00	1,699,155.35	3,545,470.67	(97,652.67)	-2.8%
TOTAL, CERTIFICATED SALARIES			30,683,522.00	35,566,398.00	19,335,633.85	37,932,693.25	(2,366,295.25)	-6.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,016,548.00	12,462,766.00	5,524,455.32	11,476,673.13	986,092.87	7.9%
Classified Support Salaries		2200	5,369,314.00	5,407,213.00	3,168,134.84	5,685,758.38	(278,545.38)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,746,832.00	1,753,641.00	940,882.48	1,568,825.52	184,815.48	10.5%
Clerical, Technical and Office Salaries		2400	2,945,865.00	4,643,245.00	2,202,004.47	5,060,778.08	(417,533.08)	-9.0%
Other Classified Salaries		2900	5,963,977.00	5,932,225.00	2,971,234.05	5,820,746.00	111,479.00	1.9%
TOTAL, CLASSIFIED SALARIES			29,042,536.00	30,199,090.00	14,806,711.16	29,612,781.11	586,308.89	1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,512,149.00	24,079,730.00	2,919,915.56	24,562,559.38	(482,829.38)	-2.0%
PERS		3201-3202	6,396,191.00	6,774,109.00	3,201,831.87	6,622,129.04	151,979.96	2.2%
OASDI/Medicare/Alternative		3301-3302	2,596,294.00	2,831,486.00	1,393,782.61	2,895,326.64	(63,840.64)	-2.3%
Health and Welfare Benefits		3401-3402	465,767.00	540,356.00	283,716.54	597,319.14	(56,963.14)	-10.5%
Unemployment Insurance		3501-3502	734,565.00	532,664.00	169,991.55	570,994.50	(38,330.50)	-7.2%
Workers' Compensation		3601-3602	971,025.00	1,091,396.00	572,487.13	1,163,746.42	(72,350.42)	-6.6%
OPEB, Allocated		3701-3702	733,007.00	815,494.00	439,699.90	909,070.05	(93,576.05)	-11.5%
OPEB, Active Employees		3751-3752	365,764.00	409,782.00	189,915.13	427,666.35	(17,884.35)	-4.4%
Other Employee Benefits		3901-3902	161.00	1,602.00	80.15	1,537.88	64.12	4.0%
TOTAL, EMPLOYEE BENEFITS			35,774,923.00	37,076,619.00	9,171,420.44	37,750,349.40	(673,730.40)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,116,873.00	1,054,882.00	538,406.57	1,855,082.00	(800,200.00)	-75.9%
Books and Other Reference Materials		4200	180,865.00	1,096,686.00	311,659.13	1,252,016.40	(155,330.40)	-14.2%
Materials and Supplies		4300	5,658,461.00	6,936,868.00	2,707,397.14	9,476,058.03	(2,539,190.03)	-36.6%
Noncapitalized Equipment		4400	1,612,854.00	1,796,004.00	542,626.66	1,371,213.93	424,790.07	23.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,569,053.00	10,884,440.00	4,100,089.50	13,954,370.36	(3,069,930.36)	-28.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,602,560.00	13,565,060.00	3,733,654.79	15,493,009.00	(1,927,949.00)	-14.2%
Travel and Conferences		5200	231,806.00	276,522.00	45,149.63	268,297.92	8,224.08	3.0%
Dues and Memberships		5300	16,555.00	21,355.00	8,935.00	24,206.00	(2,851.00)	-13.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	90,000.00	81,780.00	110,000.00	(20,000.00)	-22.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	559,574.00	564,054.00	180,800.13	604,844.00	(40,790.00)	-7.2%
Transfers of Direct Costs		5710	(28,554.00)	(28,554.00)	9,202.92	18,570.00	(47,124.00)	165.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,509,643.00	7,656,901.00	3,617,017.33	11,205,895.63	(3,548,994.63)	-46.4%
Communications		5900	608,342.00	626,124.00	730,329.36	1,485,144.00	(859,020.00)	-137.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,589,926.00	22,771,462.00	8,406,869.16	29,209,966.55	(6,438,504.55)	-28.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	50,831.00	97,000.00	(97,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,950.00	410,219.00	86,847.82	625,848.00	(215,629.00)	-52.6%
Equipment Replacement		6500	0.00	0.00	0.00	58,261.00	(58,261.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,950.00	410,219.00	137,678.82	781,109.00	(370,890.00)	-90.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	24,959.00	24,959.00	(24,959.00)	New
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	8,361.00	8,361.00	1,875.69	2,661.00	5,700.00	68.2%
Other Debt Service - Principal		7439	81,539.00	81,539.00	14,255.95	25,039.00	56,500.00	69.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,900.00	89,900.00	41,090.64	52,659.00	37,241.00	41.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,158,411.00	1,136,465.00	194,541.03	1,253,751.00	(117,286.00)	-10.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,158,411.00	1,136,465.00	194,541.03	1,253,751.00	(117,286.00)	-10.3%
TOTAL, EXPENDITURES			122,939,221.00	138,134,593.00	56,194,034.60	150,547,679.67	(12,413,086.67)	-9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	42,616,882.00	40,456,882.00	0.00	40,756,882.00	300,000.00	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	28,518.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,616,882.00	40,456,882.00	28,518.00	40,756,882.00	300,000.00	0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			42,616,882.00	40,456,882.00	28,518.00	40,756,882.00	(300,000.00)	0.7%

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	211,217,691.00	212,691,208.00	106,006,411.96	212,593,384.00	(97,824.00)	0.0%
2) Federal Revenue		8100-8299	44,231,496.00	62,380,391.00	5,971,053.90	72,186,211.03	9,805,820.03	15.7%
3) Other State Revenue		8300-8599	38,404,224.00	39,359,467.00	13,279,432.59	38,071,434.00	(1,288,033.00)	-3.3%
4) Other Local Revenue		8600-8799	21,987,849.00	22,300,484.00	12,872,015.57	23,638,316.00	1,337,832.00	6.0%
5) TOTAL, REVENUES			315,841,260.00	336,731,550.00	138,128,914.02	346,489,345.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	136,083,998.00	138,866,960.00	72,061,999.10	141,046,521.52	(2,179,561.52)	-1.6%
2) Classified Salaries		2000-2999	54,728,077.00	55,342,496.00	29,109,584.95	53,994,647.89	1,347,848.11	2.4%
3) Employee Benefits		3000-3999	69,832,524.00	69,069,084.00	25,531,756.61	69,470,077.56	(400,993.56)	-0.6%
4) Books and Supplies		4000-4999	12,355,007.00	16,396,267.00	5,363,308.89	19,318,889.19	(2,922,622.19)	-17.8%
5) Services and Other Operating Expenditures		5000-5999	28,394,879.00	33,307,537.00	14,309,366.21	39,762,969.86	(6,455,432.86)	-19.4%
6) Capital Outlay		6000-6999	36,950.00	460,219.00	184,916.04	822,916.26	(362,697.26)	-78.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,785,096.00	3,972,443.00	2,305,909.70	3,935,202.00	37,241.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(751,606.00)	(721,547.00)	(100,054.08)	(804,310.00)	82,763.00	-11.5%
9) TOTAL, EXPENDITURES			304,464,925.00	316,693,459.00	148,766,787.42	327,546,914.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,376,335.00	20,038,091.00	(10,637,873.40)	18,942,430.75		
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	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	28,518.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(10,000.00)	28,518.00	(10,000.00)		

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)			11,376,335.00	20,028,091.00	(10,609,355.40)	18,932,430.75		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,198,673.27	29,198,673.00		29,198,673.00	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)			29,198,673.27	29,198,673.00		29,198,673.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,198,673.27	29,198,673.00		29,198,673.00		
2) Ending Balance, June 30 (E + F1e)			40,575,008.27	49,226,764.00		48,131,103.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	3,044.93	3,044.93		3,044.93		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	33,739,103.74	30,033,665.00		27,212,418.36		
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	9,133,947.75	9,501,101.00		9,826,707.00		
Unassigned/Unappropriated Amount		9790	(2,401,088.15)	9,588,953.07		10,988,933.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	110,226,698.00	111,069,647.00	64,579,954.00	110,946,605.00	(123,042.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	28,404,134.00	24,464,254.00	14,723,209.00	24,331,474.00	(132,780.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	263,309.00	260,498.00	0.00	260,498.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	822,191.00	663,157.00	36,726.47	663,157.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	40,398,497.00	41,671,530.00	23,684,079.85	41,671,530.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,082,868.00	3,167,259.00	2,021,025.84	3,167,259.00	0.00	0.0%
Prior Years' Taxes		8043	(203,324.00)	(133,561.00)	34,383.70	(133,561.00)	0.00	0.0%
Supplemental Taxes		8044	1,693,371.00	1,498,905.00	807,565.02	1,498,905.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	27,378,810.00	30,084,166.00	0.00	30,084,166.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,164,159.00	7,346,807.00	3,925,124.08	7,346,807.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			218,230,713.00	220,092,662.00	109,812,067.96	219,836,840.00	(255,822.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,524,663.00)	(8,913,095.00)	(4,396,311.00)	(8,924,448.00)	(11,353.00)	0.1%
Property Taxes Transfers		8097	1,511,641.00	1,511,641.00	590,655.00	1,680,992.00	169,351.00	11.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			211,217,691.00	212,691,208.00	106,006,411.96	212,593,384.00	(97,824.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,972,827.00	4,148,374.00	0.00	4,148,374.00	0.00	0.0%
Special Education Discretionary Grants		8182	502,958.00	565,035.00	0.00	568,869.00	3,834.00	0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	4,213,696.00	4,213,696.00	379,041.84	4,026,535.00	(187,161.00)	-4.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,201,626.00	4,870,224.00	866,549.51	5,012,691.03	142,467.03	2.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	616,568.00	628,603.00	160,236.00	628,603.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	156,560.00	157,780.00	58,121.29	65,921.00	(91,859.00)	-58.2%
Title III, Part A, English Learner Program	4203	8290	575,974.00	575,974.00	0.00	575,974.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	3,779,821.00	6,028,983.00	717,893.07	6,926,270.00	897,287.00	14.9%
Career and Technical Education	3500-3599	8290	155,808.00	155,808.00	0.00	166,725.00	10,917.00	7.0%
All Other Federal Revenue	All Other	8290	26,055,658.00	41,035,914.00	3,789,212.19	50,066,249.00	9,030,335.00	22.0%
TOTAL, FEDERAL REVENUE			44,231,496.00	62,380,391.00	5,971,053.90	72,186,211.03	9,805,820.03	15.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	120,000.00	120,000.00	104,464.00	120,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	751,700.00	766,261.00	766,261.00	766,261.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,723,469.00	3,473,469.00	1,415,873.71	4,393,877.00	920,408.00	26.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,603,126.00	4,603,126.00	0.00	4,329,329.00	(273,797.00)	-5.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	555,680.00	557,579.00	359,068.93	557,579.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,650,249.00	29,839,032.00	10,633,764.95	27,904,388.00	(1,934,644.00)	-6.5%
TOTAL, OTHER STATE REVENUE			38,404,224.00	39,359,467.00	13,279,432.59	38,071,434.00	(1,288,033.00)	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,832,503.00	4,832,503.00	2,698,854.18	4,832,503.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,395,479.00	1,395,479.00	573,404.07	1,395,479.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,149,999.00	1,149,999.00	746,465.12	1,363,165.00	213,166.00	18.5%
Interest		8660	200,000.00	250,000.00	83,499.58	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	400,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,634,685.00	1,901,120.00	1,161,330.62	3,025,786.00	1,124,666.00	59.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,200,000.00	571,200.00	825,405.00	571,200.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,175,183.00	12,000,183.00	6,783,057.00	12,000,183.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,987,849.00	22,300,484.00	12,872,015.57	23,638,316.00	1,337,832.00	6.0%
TOTAL, REVENUES			315,841,260.00	336,731,550.00	138,128,914.02	346,489,345.03	9,757,795.03	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	105,432,985.00	106,738,427.00	54,933,411.45	108,207,302.76	(1,468,875.76)	-1.4%
Certificated Pupil Support Salaries		1200	13,411,514.00	14,145,612.00	7,162,085.36	14,220,708.19	(75,096.19)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	13,003,112.00	14,054,118.00	8,022,391.73	14,597,214.93	(543,096.93)	-3.9%
Other Certificated Salaries		1900	4,236,387.00	3,928,803.00	1,944,110.56	4,021,295.64	(92,492.64)	-2.4%
TOTAL, CERTIFICATED SALARIES			136,083,998.00	138,866,960.00	72,061,999.10	141,046,521.52	(2,179,561.52)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,457,109.00	12,843,978.00	5,695,968.20	11,858,036.09	985,941.91	7.7%
Classified Support Salaries		2200	13,953,709.00	14,244,858.00	8,321,242.86	13,963,359.38	281,498.62	2.0%
Classified Supervisors' and Administrators' Salaries		2300	3,851,165.00	3,737,215.00	2,029,700.96	3,527,813.52	209,401.48	5.6%
Clerical, Technical and Office Salaries		2400	17,166,587.00	18,188,418.00	9,790,353.81	18,426,650.58	(238,232.58)	-1.3%
Other Classified Salaries		2900	6,299,507.00	6,328,027.00	3,272,319.12	6,218,788.32	109,238.68	1.7%
TOTAL, CLASSIFIED SALARIES			54,728,077.00	55,342,496.00	29,109,584.95	53,994,647.89	1,347,848.11	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,025,622.00	40,716,227.00	11,177,926.87	41,102,376.38	(386,149.38)	-0.9%
PERS		3201-3202	12,328,274.00	12,569,829.00	6,277,530.32	12,275,010.44	294,818.56	2.3%
OASDI/Medicare/Alternative		3301-3302	6,056,977.00	6,231,183.00	3,215,605.40	6,282,022.54	(50,839.54)	-0.8%
Health and Welfare Benefits		3401-3402	1,471,979.00	1,592,748.00	827,192.59	1,651,379.11	(58,631.11)	-3.7%
Unemployment Insurance		3501-3502	2,343,830.00	1,177,207.00	504,385.03	1,186,363.45	(9,156.45)	-0.8%
Workers' Compensation		3601-3602	3,101,579.00	3,211,994.00	1,694,910.46	3,291,466.41	(79,472.41)	-2.5%
OPEB, Allocated		3701-3702	2,432,551.00	2,446,058.00	1,305,349.06	2,546,019.20	(99,961.20)	-4.1%
OPEB, Active Employees		3751-3752	1,063,675.00	1,113,586.00	524,839.18	1,126,026.15	(12,440.15)	-1.1%
Other Employee Benefits		3901-3902	8,037.00	10,252.00	4,017.70	9,413.88	838.12	8.2%
TOTAL, EMPLOYEE BENEFITS			69,832,524.00	69,069,084.00	25,531,756.61	69,470,077.56	(400,993.56)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,184,133.00	1,072,142.00	538,406.57	1,857,342.00	(785,200.00)	-73.2%
Books and Other Reference Materials		4200	311,975.00	1,246,168.00	374,111.22	1,414,207.70	(168,039.70)	-13.5%
Materials and Supplies		4300	9,066,079.00	12,087,648.00	3,837,335.15	14,483,879.12	(2,396,231.12)	-19.8%
Noncapitalized Equipment		4400	1,792,820.00	1,990,309.00	613,455.95	1,563,460.37	426,848.63	21.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,355,007.00	16,396,267.00	5,363,308.89	19,318,889.19	(2,922,622.19)	-17.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,602,560.00	13,565,060.00	3,733,654.79	15,493,009.00	(1,927,949.00)	-14.2%
Travel and Conferences		5200	438,364.00	480,211.00	106,924.72	485,983.15	(5,772.15)	-1.2%
Dues and Memberships		5300	79,013.00	187,478.00	140,603.02	212,906.55	(25,428.55)	-13.6%
Insurance		5400-5450	1,346,278.00	705,211.00	314,432.67	705,790.00	(579.00)	-0.1%
Operations and Housekeeping Services		5500	4,218,055.00	4,068,055.00	2,565,184.96	4,088,055.00	(20,000.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,358,028.00	1,361,915.00	167,179.71	1,307,009.00	54,906.00	4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(108,178.00)	(94,408.00)	(6,127.45)	(91,126.00)	(3,282.00)	3.5%
Professional/Consulting Services and Operating Expenditures		5800	7,469,386.00	12,024,724.00	6,176,336.95	15,695,873.84	(3,671,149.84)	-30.5%
Communications		5900	991,373.00	1,009,291.00	1,111,176.84	1,865,469.32	(856,178.32)	-84.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,394,879.00	33,307,537.00	14,309,366.21	39,762,969.86	(6,455,432.86)	-19.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	50,831.00	97,000.00	(97,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	36,950.00	460,219.00	134,085.04	667,655.26	(207,436.26)	-45.1%
Equipment Replacement		6500	0.00	0.00	0.00	58,261.00	(58,261.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,950.00	460,219.00	184,916.04	822,916.26	(362,697.26)	-78.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	24,959.00	24,959.00	(24,959.00)	New
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,695,196.00	3,882,543.00	2,264,819.06	3,882,543.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	8,361.00	8,361.00	1,875.69	2,661.00	5,700.00	68.2%
Other Debt Service - Principal		7439	81,539.00	81,539.00	14,255.95	25,039.00	56,500.00	69.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,785,096.00	3,972,443.00	2,305,909.70	3,935,202.00	37,241.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(751,606.00)	(721,547.00)	(100,054.08)	(804,310.00)	82,763.00	-11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(751,606.00)	(721,547.00)	(100,054.08)	(804,310.00)	82,763.00	-11.5%
TOTAL, EXPENDITURES			304,464,925.00	316,693,459.00	148,766,787.42	327,546,914.28	(10,853,455.28)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	28,518.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	28,518.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(10,000.00)	28,518.00	(10,000.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
3213	Elementary and Secondary School Emergen	14,975,902.00
3214	Elementary and Secondary School Emergen	4,863,731.00
5634		161,014.00
5640	Medi-Cal Billing Option	694,973.00
6010	After School Education and Safety (ASES)	6,196.00
6266		3,854,706.00
6300	Lottery: Instructional Materials	731,397.00
6388	Strong Workforce Program	0.36
6500	Special Education	22,279.00
6510	Special Ed: Early Ed Individuals with Excepti	318,493.00
7085	Learning Communities for School Success P	11,792.00
7311	Classified School Employee Professional De	66,942.00
7426	Expanded Learning Opportunities (ELO) Gra	691,000.00
7510	Low-Performing Students Block Grant	161,165.00
8150	Ongoing & Major Maintenance Account (RM,	235,543.00
9010	Other Restricted Local	417,285.00
Total, Restricted Balance		<u>27,212,418.36</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	923,196.00	969,782.00	91,372.09	729,451.00	(240,331.00)	-24.8%
3) Other State Revenue		8300-8599	2,759,191.00	2,836,375.00	1,303,382.00	2,836,375.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,100.00	827,678.00	86,481.07	827,973.00	295.00	0.0%
5) TOTAL, REVENUES			3,759,487.00	4,633,835.00	1,481,235.16	4,393,799.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,243,768.00	1,743,918.00	621,347.16	1,614,582.79	129,335.21	7.4%
2) Classified Salaries		2000-2999	778,201.00	896,405.00	369,179.14	805,681.89	90,723.11	10.1%
3) Employee Benefits		3000-3999	765,550.00	796,952.00	248,226.24	839,572.94	(42,620.94)	-5.3%
4) Books and Supplies		4000-4999	166,881.00	181,781.00	13,799.90	190,881.67	(9,100.67)	-5.0%
5) Services and Other Operating Expenditures		5000-5999	631,760.00	882,472.00	382,570.68	854,642.71	27,829.29	3.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	132,307.00	132,307.00	0.00	115,577.00	16,730.00	12.6%
9) TOTAL, EXPENDITURES			3,718,467.00	4,633,835.00	1,635,123.12	4,420,939.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,020.00	0.00	(153,887.96)	(27,140.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	10,000.00	0.00	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,020.00	10,000.00	(153,887.96)	(17,140.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	152,205.98	152,206.00		152,206.00	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)			152,205.98	152,206.00		152,206.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,205.98	152,206.00		152,206.00		
2) Ending Balance, June 30 (E + F1e)			193,225.98	162,206.00		135,066.00		
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	126,960.80	85,941.00		68,801.00		
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	66,265.18	76,265.00		66,265.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	923,196.00	969,782.00	91,372.09	729,451.00	(240,331.00)	-24.8%
TOTAL, FEDERAL REVENUE			923,196.00	969,782.00	91,372.09	729,451.00	(240,331.00)	-24.8%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	651,588.00	651,588.00	311,905.00	651,588.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,905,769.00	1,982,953.00	991,477.00	1,982,953.00	0.00	0.0%
All Other State Revenue	All Other	8590	201,834.00	201,834.00	0.00	201,834.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,759,191.00	2,836,375.00	1,303,382.00	2,836,375.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	2,178.88	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	20,500.00	20,500.00	7,433.96	20,500.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	48,600.00	799,178.00	76,868.23	799,473.00	295.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,100.00	827,678.00	86,481.07	827,973.00	295.00	0.0%
TOTAL, REVENUES			3,759,487.00	4,633,835.00	1,481,235.16	4,393,799.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	670,920.00	744,644.00	272,179.36	795,623.01	(50,979.01)	-6.8%
Certificated Pupil Support Salaries		1200	65,146.00	65,146.00	38,730.84	83,231.96	(18,085.96)	-27.8%
Certificated Supervisors' and Administrators' Salaries		1300	100,656.00	100,656.00	58,716.00	100,656.00	0.00	0.0%
Other Certificated Salaries		1900	407,046.00	833,472.00	251,720.96	635,071.82	198,400.18	23.8%
TOTAL, CERTIFICATED SALARIES			1,243,768.00	1,743,918.00	621,347.16	1,614,582.79	129,335.21	7.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	68,287.00	169,141.00	16,520.12	101,164.22	67,976.78	40.2%
Classified Support Salaries		2200	405,888.00	423,238.00	204,164.52	433,220.85	(9,982.85)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	290,398.00	290,398.00	141,954.50	257,646.25	32,751.75	11.3%
Other Classified Salaries		2900	13,628.00	13,628.00	6,540.00	13,650.57	(22.57)	-0.2%
TOTAL, CLASSIFIED SALARIES			778,201.00	896,405.00	369,179.14	805,681.89	90,723.11	10.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	420,143.00	441,317.00	67,521.25	425,771.28	15,545.72	3.5%
PERS		3201-3202	167,668.00	169,401.00	96,158.40	208,774.87	(39,373.87)	-23.2%
OASDI/Medicare/Alternative		3301-3302	74,212.00	76,610.00	37,835.84	83,817.09	(7,207.09)	-9.4%
Health and Welfare Benefits		3401-3402	10,982.00	12,716.00	9,600.25	21,178.72	(8,462.72)	-66.6%
Unemployment Insurance		3501-3502	25,030.00	25,696.00	4,973.26	20,802.87	4,893.13	19.0%
Workers' Compensation		3601-3602	33,068.00	35,291.00	16,670.42	40,403.27	(5,112.27)	-14.5%
OPEB, Allocated		3701-3702	26,457.00	27,931.00	12,543.32	31,044.97	(3,113.97)	-11.1%
OPEB, Active Employees		3751-3752	7,990.00	7,990.00	2,923.50	7,779.87	210.13	2.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			765,550.00	796,952.00	248,226.24	839,572.94	(42,620.94)	-5.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,825.00	2,825.00	479.23	3,305.00	(480.00)	-17.0%
Materials and Supplies		4300	63,656.00	79,656.00	7,347.99	97,656.82	(18,000.82)	-22.6%
Noncapitalized Equipment		4400	100,400.00	99,300.00	5,972.68	89,919.85	9,380.15	9.4%
TOTAL, BOOKS AND SUPPLIES			166,881.00	181,781.00	13,799.90	190,881.67	(9,100.67)	-5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,525.00	12,525.00	3,638.89	10,525.00	2,000.00	16.0%
Dues and Memberships		5300	1,900.00	1,900.00	430.00	1,970.00	(70.00)	-3.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	100,000.00	71,719.58	100,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,100.00	6,100.00	2,436.25	6,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,100.00	4,100.00	3,582.20	4,000.00	100.00	2.4%
Professional/Consulting Services and Operating Expenditures		5800	494,291.00	735,003.00	288,090.04	706,391.06	28,611.94	3.9%
Communications		5900	18,844.00	22,844.00	12,673.72	25,656.65	(2,812.65)	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			631,760.00	882,472.00	382,570.68	854,642.71	27,829.29	3.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	132,307.00	132,307.00	0.00	115,577.00	16,730.00	12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			132,307.00	132,307.00	0.00	115,577.00	16,730.00	12.6%
TOTAL, EXPENDITURES			3,718,467.00	4,633,835.00	1,635,123.12	4,420,939.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	10,000.00	0.00	10,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	10,000.00	0.00	10,000.00		

Resource	Description	2021/22
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	68,506.00
9010	Other Restricted Local	295.00
Total, Restricted Balance		68,801.00

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	1,684,534.00	1,574,259.00	677,045.08	1,711,304.00	137,045.00	8.7%
3) Other State Revenue		8300-8599	7,005,960.00	7,183,613.00	2,887,445.42	8,086,982.00	903,369.00	12.6%
4) Other Local Revenue		8600-8799	705,494.00	363,533.00	80,582.88	179,380.00	(184,153.00)	-50.7%
5) TOTAL, REVENUES			9,395,988.00	9,121,405.00	3,645,073.38	9,977,666.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,804,383.00	1,903,023.00	1,061,462.24	1,932,638.00	(29,615.00)	-1.6%
2) Classified Salaries		2000-2999	1,725,238.00	1,631,902.00	810,528.84	1,713,167.00	(81,265.00)	-5.0%
3) Employee Benefits		3000-3999	1,279,872.00	1,275,762.00	531,895.01	1,299,163.00	(23,401.00)	-1.8%
4) Books and Supplies		4000-4999	741,550.00	717,460.00	82,886.94	1,659,258.00	(941,798.00)	-131.3%
5) Services and Other Operating Expenditures		5000-5999	1,409,620.00	1,153,301.00	461,244.61	1,259,272.00	(105,971.00)	-9.2%
6) Capital Outlay		6000-6999	1,964,000.00	2,071,986.00	0.00	2,071,986.00	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	305,247.00	275,188.00	100,054.08	337,514.00	(62,326.00)	-22.6%
9) TOTAL, EXPENDITURES			9,229,910.00	9,028,622.00	3,048,071.72	10,272,998.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			166,078.00	92,783.00	597,001.66	(295,332.00)		
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)			166,078.00	92,783.00	597,001.66	(295,332.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	476,824.27	476,823.00		476,823.00	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)			476,824.27	476,823.00		476,823.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,824.27	476,823.00		476,823.00		
2) Ending Balance, June 30 (E + F1e)			642,902.27	569,606.00		181,491.00		
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	642,902.27	569,606.00		181,491.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,684,534.00	1,574,259.00	677,045.08	1,711,304.00	137,045.00	8.7%
TOTAL, FEDERAL REVENUE			1,684,534.00	1,574,259.00	677,045.08	1,711,304.00	137,045.00	8.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,981,620.00	4,051,193.00	1,797,370.63	4,954,562.00	903,369.00	22.3%
All Other State Revenue	All Other	8590	3,024,340.00	3,132,420.00	1,090,074.79	3,132,420.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,005,960.00	7,183,613.00	2,887,445.42	8,086,982.00	903,369.00	12.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,997.00	9,997.00	4,979.09	9,997.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	29,278.00	29,278.00	0.00	29,278.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	666,219.00	324,258.00	75,603.79	140,105.00	(184,153.00)	-56.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			705,494.00	363,533.00	80,582.88	179,380.00	(184,153.00)	-50.7%
TOTAL, REVENUES			9,395,988.00	9,121,405.00	3,645,073.38	9,977,666.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,348,639.00	1,422,838.00	784,551.20	1,452,453.00	(29,615.00)	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	366,063.00	358,779.00	200,346.43	358,779.00	0.00	0.0%
Other Certificated Salaries		1900	89,681.00	121,406.00	76,564.61	121,406.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,804,383.00	1,903,023.00	1,061,462.24	1,932,638.00	(29,615.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,020,147.00	1,113,377.00	519,188.24	1,136,202.00	(22,825.00)	-2.1%
Classified Support Salaries		2200	105,533.00	60,224.00	70,166.95	111,413.00	(51,189.00)	-85.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	272,161.00	293,355.00	147,944.07	297,643.00	(4,288.00)	-1.5%
Other Classified Salaries		2900	327,397.00	164,946.00	73,229.58	167,909.00	(2,963.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			1,725,238.00	1,631,902.00	810,528.84	1,713,167.00	(81,265.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	473,364.00	474,880.00	138,311.87	475,610.00	(730.00)	-0.2%
PERS		3201-3202	429,698.00	427,946.00	215,495.25	440,663.00	(12,717.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	165,228.00	165,638.00	82,856.96	171,810.00	(6,172.00)	-3.7%
Health and Welfare Benefits		3401-3402	38,326.00	38,867.00	18,951.76	39,381.00	(514.00)	-1.3%
Unemployment Insurance		3501-3502	43,412.00	37,829.00	9,361.41	38,223.00	(394.00)	-1.0%
Workers' Compensation		3601-3602	57,371.00	60,018.00	31,367.70	61,290.00	(1,272.00)	-2.1%
OPEB, Allocated		3701-3702	45,117.00	45,048.00	23,941.47	46,202.00	(1,154.00)	-2.6%
OPEB, Active Employees		3751-3752	27,356.00	25,536.00	11,608.59	25,984.00	(448.00)	-1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,279,872.00	1,275,762.00	531,895.01	1,299,163.00	(23,401.00)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,221.00	5,226.00	199.14	5,226.00	0.00	0.0%
Materials and Supplies		4300	569,399.00	553,304.00	55,445.27	1,495,102.00	(941,798.00)	-170.2%
Noncapitalized Equipment		4400	159,930.00	158,930.00	27,242.53	158,930.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			741,550.00	717,460.00	82,886.94	1,659,258.00	(941,798.00)	-131.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,340.00	6,530.00	2,054.34	7,479.00	(949.00)	-14.5%
Dues and Memberships		5300	772.00	772.00	14.19	772.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,000.00	19,655.00	31,112.93	28,515.00	(8,860.00)	-45.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	2,814.00	2,813.50	2,814.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,638.00	2,868.00	1,867.50	2,868.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,310,342.00	1,116,471.00	420,744.14	1,212,227.00	(95,756.00)	-8.6%
Communications		5900	13,528.00	4,191.00	2,638.01	4,597.00	(406.00)	-9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,409,620.00	1,153,301.00	461,244.61	1,259,272.00	(105,971.00)	-9.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	482,000.00	536,039.00	0.00	536,039.00	0.00	0.0%
Equipment		6400	982,000.00	1,035,947.00	0.00	1,035,947.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,964,000.00	2,071,986.00	0.00	2,071,986.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	305,247.00	275,188.00	100,054.08	337,514.00	(62,326.00)	-22.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			305,247.00	275,188.00	100,054.08	337,514.00	(62,326.00)	-22.6%
TOTAL, EXPENDITURES			9,229,910.00	9,028,622.00	3,048,071.72	10,272,998.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	36,241.00
9010	Other Restricted Local	145,250.00
Total, Restricted Balance		181,491.00

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	7,195,358.00	7,204,772.00	3,273,655.33	8,074,458.00	869,686.00	12.1%
3) Other State Revenue		8300-8599	330,500.00	330,500.00	155,132.34	330,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,349.00	91,426.00	8,589.88	92,486.00	1,060.00	1.2%
5) TOTAL, REVENUES			7,616,207.00	7,626,698.00	3,437,377.55	8,497,444.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,817,806.00	3,817,806.00	2,147,782.43	4,027,518.00	(209,712.00)	-5.5%
3) Employee Benefits		3000-3999	1,329,583.00	1,329,583.00	678,545.17	1,355,342.00	(25,759.00)	-1.9%
4) Books and Supplies		4000-4999	1,827,166.00	1,827,166.00	1,035,303.37	2,869,373.00	(1,042,207.00)	-57.0%
5) Services and Other Operating Expenditures		5000-5999	186,840.00	186,840.00	26,908.81	100,943.00	85,897.00	46.0%
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	314,052.00	314,052.00	0.00	351,219.00	(37,167.00)	-11.8%
9) TOTAL, EXPENDITURES			7,475,447.00	7,475,447.00	3,888,539.78	8,704,395.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,760.00	151,251.00	(451,162.23)	(206,951.00)		
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)			140,760.00	151,251.00	(451,162.23)	(206,951.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,280,025.66	2,280,026.00		2,280,026.00	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)			2,280,025.66	2,280,026.00		2,280,026.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,280,025.66	2,280,026.00		2,280,026.00		
2) Ending Balance, June 30 (E + F1e)			2,420,785.66	2,431,277.00		2,073,075.00		
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	2,420,785.66	2,431,277.00		2,073,075.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	7,195,358.00	7,195,358.00	3,264,241.33	8,063,998.00	868,640.00	12.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	9,414.00	9,414.00	10,460.00	1,046.00	11.1%
TOTAL, FEDERAL REVENUE			7,195,358.00	7,204,772.00	3,273,655.33	8,074,458.00	869,686.00	12.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	330,500.00	330,500.00	155,132.34	330,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			330,500.00	330,500.00	155,132.34	330,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	1,000.00	466.50	1,664.00	664.00	66.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	89,349.00	89,349.00	6,946.35	89,349.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,077.00	1,177.03	1,473.00	396.00	36.8%
TOTAL, OTHER LOCAL REVENUE			90,349.00	91,426.00	8,589.88	92,486.00	1,060.00	1.2%
TOTAL, REVENUES			7,616,207.00	7,626,698.00	3,437,377.55	8,497,444.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,203,079.00	3,203,079.00	1,690,180.05	3,314,504.00	(111,425.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	463,235.00	463,235.00	412,662.66	621,038.00	(157,803.00)	-34.1%
Clerical, Technical and Office Salaries		2400	151,492.00	151,492.00	44,939.72	91,976.00	59,516.00	39.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,817,806.00	3,817,806.00	2,147,782.43	4,027,518.00	(209,712.00)	-5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	801,772.00	801,772.00	408,489.00	801,798.00	(26.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	281,342.00	281,342.00	153,521.08	299,686.00	(18,344.00)	-6.5%
Health and Welfare Benefits		3401-3402	52,268.00	52,268.00	26,012.88	54,066.00	(1,798.00)	-3.4%
Unemployment Insurance		3501-3502	46,973.00	46,973.00	10,619.40	37,346.00	9,627.00	20.5%
Workers' Compensation		3601-3602	62,072.00	62,072.00	35,916.93	69,700.00	(7,628.00)	-12.3%
OPEB, Allocated		3701-3702	49,654.00	49,654.00	27,614.77	54,877.00	(5,223.00)	-10.5%
OPEB, Active Employees		3751-3752	35,502.00	35,502.00	16,371.11	37,869.00	(2,367.00)	-6.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,329,583.00	1,329,583.00	678,545.17	1,355,342.00	(25,759.00)	-1.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	419,666.00	419,666.00	123,611.25	1,193,480.00	(773,814.00)	-184.4%
Noncapitalized Equipment		4400	27,500.00	27,500.00	0.00	103,293.00	(75,793.00)	-275.6%
Food		4700	1,380,000.00	1,380,000.00	911,692.12	1,572,600.00	(192,600.00)	-14.0%
TOTAL, BOOKS AND SUPPLIES			1,827,166.00	1,827,166.00	1,035,303.37	2,869,373.00	(1,042,207.00)	-57.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,100.00	10,100.00	0.00	4,475.00	5,625.00	55.7%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	4,942.00	(2,942.00)	-147.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	6,945.01	28,805.00	11,195.00	28.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,940.00	4,940.00	677.75	1,758.00	3,182.00	64.4%
Professional/Consulting Services and Operating Expenditures		5800	126,300.00	126,300.00	17,310.37	58,463.00	67,837.00	53.7%
Communications		5900	3,500.00	3,500.00	1,975.68	2,500.00	1,000.00	28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,840.00	186,840.00	26,908.81	100,943.00	85,897.00	46.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	314,052.00	314,052.00	0.00	351,219.00	(37,167.00)	-11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			314,052.00	314,052.00	0.00	351,219.00	(37,167.00)	-11.8%
TOTAL, EXPENDITURES			7,475,447.00	7,475,447.00	3,888,539.78	8,704,395.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	812,811.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reim	278,173.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	75,133.00
5330	Child Nutrition: Summer Food Service Program Operations	866,243.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	9,526.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	19,040.00
9010	Other Restricted Local	12,149.00
Total, Restricted Balance		<u>2,073,075.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,000,000.00	2,451,897.00	666,102.66	2,473,873.00	21,976.00	0.9%
5) TOTAL, REVENUES			2,000,000.00	2,451,897.00	666,102.66	2,473,873.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	310,546.00	316,126.00	176,368.70	299,613.00	16,513.00	5.2%
3) Employee Benefits		3000-3999	110,888.00	111,135.00	60,913.99	111,135.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,605.00	285,629.00	194,813.21	717,199.00	(431,570.00)	-151.1%
5) Services and Other Operating Expenditures		5000-5999	15,191.00	23,933.00	10,507.20	24,130.00	(197.00)	-0.8%
6) Capital Outlay		6000-6999	82,859,639.00	88,640,279.00	21,247,422.18	132,402,842.00	(43,762,563.00)	-49.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			83,308,869.00	89,377,102.00	21,690,025.28	133,554,919.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,308,869.00)	(86,925,205.00)	(21,023,922.62)	(131,081,046.00)		
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)			(81,308,869.00)	(86,925,205.00)	(21,023,922.62)	(131,081,046.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	251,377,529.33	251,377,529.00		251,377,529.00	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)			251,377,529.33	251,377,529.00		251,377,529.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,377,529.33	251,377,529.00		251,377,529.00		
2) Ending Balance, June 30 (E + F1e)			170,068,660.33	164,452,324.00		120,296,483.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	170,068,660.33	164,452,324.00		120,296,483.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000,000.00	2,451,897.00	666,102.66	2,473,873.00	21,976.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,451,897.00	666,102.66	2,473,873.00	21,976.00	0.9%
TOTAL, REVENUES			2,000,000.00	2,451,897.00	666,102.66	2,473,873.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	195,800.00	198,029.00	106,303.79	181,449.00	16,580.00	8.4%
Clerical, Technical and Office Salaries		2400	114,746.00	118,097.00	70,064.91	118,164.00	(67.00)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			310,546.00	316,126.00	176,368.70	299,613.00	16,513.00	5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	71,121.00	71,121.00	39,683.45	71,121.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,186.00	23,186.00	12,930.76	23,186.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,085.00	2,332.00	1,360.17	2,332.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,814.00	3,814.00	881.93	3,814.00	0.00	0.0%
Workers' Compensation		3601-3602	5,047.00	5,047.00	2,967.01	5,047.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,039.00	4,039.00	2,292.67	4,039.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,596.00	1,596.00	798.00	1,596.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			110,888.00	111,135.00	60,913.99	111,135.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,260.00	84,935.00	53,367.63	137,383.00	(52,448.00)	-61.8%
Noncapitalized Equipment		4400	3,345.00	200,694.00	141,445.58	579,816.00	(379,122.00)	-188.9%
TOTAL, BOOKS AND SUPPLIES			12,605.00	285,629.00	194,813.21	717,199.00	(431,570.00)	-151.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,372.00	2,372.00	0.00	2,372.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	680.00	2,300.00	133.13	2,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,139.00	19,261.00	10,374.07	19,261.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	197.00	(197.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,191.00	23,933.00	10,507.20	24,130.00	(197.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	82,859,639.00	87,556,299.00	20,421,551.40	131,303,035.00	(43,746,736.00)	-50.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,083,980.00	825,870.78	1,099,807.00	(15,827.00)	-1.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,859,639.00	88,640,279.00	21,247,422.18	132,402,842.00	(43,762,563.00)	-49.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			83,308,869.00	89,377,102.00	21,690,025.28	133,554,919.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	120,296,483.00
Total, Restricted Balance		120,296,483.00

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	2,795,000.00	2,795,000.00	1,133,128.19	2,795,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,795,000.00	2,795,000.00	1,133,128.19	2,795,000.00		
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	111,299.00	111,299.00	18,070.45	74,899.00	36,400.00	32.7%
5) Services and Other Operating Expenditures		5000-5999	305,576.00	418,133.00	280,583.00	455,496.00	(37,363.00)	-8.9%
6) Capital Outlay		6000-6999	781,900.00	643,456.00	193,190.35	643,456.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,699,532.00	697,392.00	458,004.02	1,737,392.00	(1,040,000.00)	-149.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,898,307.00	1,870,280.00	949,847.82	2,911,243.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,307.00)	924,720.00	183,280.37	(116,243.00)		
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)			(103,307.00)	924,720.00	183,280.37	(116,243.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,653,149.68	3,653,150.00		3,653,150.00	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)			3,653,149.68	3,653,150.00		3,653,150.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,653,149.68	3,653,150.00		3,653,150.00		
2) Ending Balance, June 30 (E + F1e)			3,549,842.68	4,577,870.00		3,536,907.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,549,842.68	4,577,870.00		3,536,907.00		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	663.69	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,750,000.00	2,750,000.00	1,132,464.50	2,750,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,795,000.00	2,795,000.00	1,133,128.19	2,795,000.00	0.00	0.0%
TOTAL, REVENUES			2,795,000.00	2,795,000.00	1,133,128.19	2,795,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	111,299.00	111,299.00	18,070.45	74,899.00	36,400.00	32.7%
TOTAL, BOOKS AND SUPPLIES			111,299.00	111,299.00	18,070.45	74,899.00	36,400.00	32.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,076.00	33,076.00	10,980.00	33,076.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	82,500.00	82,500.00	0.00	82,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	190,000.00	302,557.00	269,603.00	339,920.00	(37,363.00)	-12.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			305,576.00	418,133.00	280,583.00	455,496.00	(37,363.00)	-8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	665,900.00	481,391.00	130,620.25	481,391.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	116,000.00	161,900.00	62,407.84	161,900.00	0.00	0.0%
Equipment Replacement		6500	0.00	165.00	162.26	165.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			781,900.00	643,456.00	193,190.35	643,456.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	496,110.00	124,859.00	241,687.24	624,859.00	(500,000.00)	-400.5%
Other Debt Service - Principal		7439	1,203,422.00	572,533.00	216,316.78	1,112,533.00	(540,000.00)	-94.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,699,532.00	697,392.00	458,004.02	1,737,392.00	(1,040,000.00)	-149.1%
TOTAL EXPENDITURES			2,898,307.00	1,870,280.00	949,847.82	2,911,243.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	3,536,907.00
Total, Restricted Balance		3,536,907.00

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	25,409,256.00	25,409,256.00	25,409,256.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.02	1,713.00	1,713.00	New
5) TOTAL, REVENUES			0.00	0.00	25,409,256.02	25,410,969.00		
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	25,409,256.02	25,410,969.00		
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	25,409,256.02	25,410,969.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6.83	7.00		7.00	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)			6.83	7.00		7.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.83	7.00		7.00		
2) Ending Balance, June 30 (E + F1e)			6.83	7.00		25,410,976.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6.83	7.00		25,410,976.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	25,409,256.00	25,409,256.00	25,409,256.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	25,409,256.00	25,409,256.00	25,409,256.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.02	1,713.00	1,713.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.02	1,713.00	1,713.00	New
TOTAL, REVENUES			0.00	0.00	25,409,256.02	25,410,969.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
7710	State School Facilities Projects	25,410,976.00
Total, Restricted Balance		25,410,976.00

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	85,000.00	85,000.00	5,203.97	85,000.00	0.00	0.0%
5) TOTAL, REVENUES			85,000.00	85,000.00	5,203.97	85,000.00		
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	160,473.00	157,439.55	160,473.00	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	160,473.00	157,439.55	160,473.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,000.00	(75,473.00)	(152,235.58)	(75,473.00)		
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)			85,000.00	(75,473.00)	(152,235.58)	(75,473.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,045,057.49	7,045,057.00		7,045,057.00	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)			7,045,057.49	7,045,057.00		7,045,057.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,045,057.49	7,045,057.00		7,045,057.00		
2) Ending Balance, June 30 (E + F1e)			7,130,057.49	6,969,584.00		6,969,584.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,130,057.49	6,969,584.00		6,969,584.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	5,203.97	85,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	85,000.00	5,203.97	85,000.00	0.00	0.0%
TOTAL, REVENUES			85,000.00	85,000.00	5,203.97	85,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	160,473.00	157,439.55	160,473.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	160,473.00	157,439.55	160,473.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	160,473.00	157,439.55	160,473.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	6,969,584.00
Total, Restricted Balance		6,969,584.00

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	208,400.00	202,000.00	0.00	202,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,509,730.00	29,220,490.00	32,385,479.28	34,150,410.00	4,929,920.00	16.9%
5) TOTAL, REVENUES			57,718,130.00	29,422,490.00	32,385,479.28	34,352,410.00		
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	57,718,130.00	50,631,680.00	37,296,157.90	50,561,600.00	70,080.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,718,130.00	50,631,680.00	37,296,157.90	50,561,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(21,209,190.00)	(4,910,678.62)	(16,209,190.00)		
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	(21,209,190.00)	(4,910,678.62)	(16,209,190.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,074,252.09	42,074,252.00		42,074,252.00	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)			42,074,252.09	42,074,252.00		42,074,252.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,074,252.09	42,074,252.00		42,074,252.00		
2) Ending Balance, June 30 (E + F1e)			42,074,252.09	20,865,062.00		25,865,062.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	42,074,252.09	20,865,062.00		25,865,062.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	208,400.00	202,000.00	0.00	202,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			208,400.00	202,000.00	0.00	202,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	54,521,630.00	26,091,790.00	30,372,720.88	31,091,790.00	5,000,000.00	19.2%
Unsecured Roll		8612	1,289,800.00	1,303,900.00	1,213,162.05	1,303,900.00	0.00	0.0%
Prior Years' Taxes		8613	331,100.00	243,300.00	368,719.59	643,300.00	400,000.00	164.4%
Supplemental Taxes		8614	747,300.00	1,041,200.00	378,079.87	571,120.00	(470,080.00)	-45.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	619,900.00	540,300.00	52,796.89	540,300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,509,730.00	29,220,490.00	32,385,479.28	34,150,410.00	4,929,920.00	16.9%
TOTAL, REVENUES			57,718,130.00	29,422,490.00	32,385,479.28	34,352,410.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	23,230,080.00	23,230,080.00	23,160,000.00	23,160,000.00	70,080.00	0.3%
Bond Interest and Other Service Charges		7434	34,488,050.00	27,401,600.00	14,136,157.90	27,401,600.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			57,718,130.00	50,631,680.00	37,296,157.90	50,561,600.00	70,080.00	0.1%
TOTAL, EXPENDITURES			57,718,130.00	50,631,680.00	37,296,157.90	50,561,600.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	25,865,062.00
Total, Restricted Balance		25,865,062.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,593.75	18,593.75	15,838.84	18,684.67	90.92	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)	18,593.75	18,593.75	15,838.84	18,684.67	90.92	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	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,593.75	18,593.75	15,838.84	18,684.67	90.92	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			39,958,680.85	29,082,994.90	27,195,463.46	26,387,993.03	12,988,385.74	39,653,035.22	58,775,781.58	35,947,745.52
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,826,447.00	5,826,447.00	17,849,209.00	10,800,762.00	10,487,604.00	17,849,208.00	10,663,486.00	4,662,573.00
Property Taxes	8020-8079		258,038.00	2,495,304.00	2,019,540.00	6,370.00	25,066,108.00	298,492.26	365,053.38	2,439,803.00
Miscellaneous Funds	8080-8099		0.00	0.00	(1,582,675.00)	(703,409.00)	(703,409.00)	(703,409.00)	(112,754.00)	(565,004.00)
Federal Revenue	8100-8299		0.00	2,583,005.00	663,165.00	1,326,209.00	167,572.00	651,414.18	579,689.62	4,557,219.91
Other State Revenue	8300-8599		9,497.00	9,497.00	419,343.32	645,552.00	4,760,451.89	6,053,934.71	1,381,156.67	1,753,401.54
Other Local Revenue	8600-8799		761,094.59	985,471.91	1,313,741.73	1,875,226.14	4,045,342.08	2,161,255.44	1,729,883.68	(13,370.82)
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,855,076.59	11,899,724.91	20,682,324.05	13,950,710.14	43,823,668.97	26,310,895.59	14,606,515.35	12,834,622.63
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,468,054.25	2,742,275.64	12,778,069.10	14,346,244.85	13,318,490.09	205,277.28	26,203,587.89	13,829,782.35
Classified Salaries	2000-2999		2,696,268.69	2,668,344.08	4,594,464.37	4,860,686.86	5,000,502.24	4,696,901.29	4,592,417.42	4,911,586.79
Employee Benefits	3000-3999		1,364,168.44	1,467,466.54	4,486,443.61	4,869,733.62	4,177,934.25	1,558,623.70	7,607,386.45	4,761,897.42
Books and Supplies	4000-4999		15,650.85	289,364.07	941,164.96	1,286,325.09	870,104.18	1,147,421.63	813,278.11	670,622.11
Services	5000-5999		560,437.74	1,305,613.85	2,057,783.38	2,738,618.86	1,478,175.94	1,940,661.97	4,228,074.47	2,318,122.32
Capital Outlay	6000-6599		5,292.45	67,157.90	6,290.00	106,175.69	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	(26,830.71)	2,304.52	292,212.53	346,039.92	0.00	1,592,129.36	2,304.52
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,109,872.42	8,513,391.37	24,866,519.94	28,499,997.50	25,191,246.62	9,548,885.87	45,036,873.70	26,494,315.51
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(382,284.11)	0.00	(37,714.31)	(19,266.01)	298,606.93	(134,292.15)	(77,014.15)	(254,660.95)	448,767.55
Accounts Receivable	9200-9299	(56,264,913.70)	10,657,700.07	27,985,500.99	6,580,318.22	1,269,014.51	198,279.47	7,431,360.78	198,581.61	(1,837,488.70)
Due From Other Funds	9310	(3,064,898.41)	109,608.81	136,055.63	2,819,233.97	0.00	(1,200,000.00)	0.00	0.00	1,200,000.00
Stores	9320	(3,044.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(59,715,141.15)	10,767,308.88	28,083,842.31	9,380,286.18	1,567,621.44	(1,136,012.68)	7,354,346.63	(56,079.34)	(188,721.15)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(37,568,648.58)	21,388,164.00	11,940,700.36	(5,521,958.43)	417,941.37	(1,168,239.81)	4,993,609.99	(7,658,401.63)	(1,873,908.86)
Due To Other Funds	9610	(10,497,137.60)	35.00	946.00	10,496,156.60	0.00	(8,000,000.00)	0.00	0.00	8,000,000.00
Current Loans	9640	(21,380,000.00)	0.00	21,416,060.93	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(1,029,362.55)	0.00	0.00	1,029,362.55	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(70,475,148.73)	21,388,199.00	33,357,707.29	6,003,560.72	417,941.37	(9,168,239.81)	4,993,609.99	(7,658,401.63)	6,126,091.14
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		10,760,007.58	(10,620,890.12)	(5,273,864.98)	3,376,725.46	1,149,680.07	8,032,227.13	2,360,736.64	7,602,322.29	(6,314,812.29)
E. NET INCREASE/DECREASE (B - C + D)			(10,875,685.95)	(1,887,531.44)	(807,470.43)	(13,399,607.29)	26,664,649.48	19,122,746.36	(22,828,036.06)	(19,974,505.17)
F. ENDING CASH (A + E)			29,082,994.90	27,195,463.46	26,387,993.03	12,988,385.74	39,653,035.22	58,775,781.58	35,947,745.52	15,973,240.35
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		15,973,240.35	30,078,535.35	28,683,744.35	13,852,749.35				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,223,545.00	3,198,420.00	3,169,873.00	3,172,045.00	35,548,460.00		135,278,079.00	135,278,079.00
Property Taxes	8020-8079	32,955,354.00	5,322,890.00	3,623,041.00	9,708,767.36	0.00		84,558,761.00	84,558,761.00
Miscellaneous Funds	8080-8099	(718,199.00)	(718,199.00)	(718,199.00)	(718,199.00)	0.00		(7,243,456.00)	(7,243,456.00)
Federal Revenue	8100-8299	2,804,520.00	3,367,809.00	3,190,902.00	18,340,472.00	33,954,233.32		72,186,211.03	72,186,211.03
Other State Revenue	8300-8599	2,104,448.00	2,328,338.00	2,232,285.00	2,590,059.00	13,783,469.87		38,071,434.00	38,071,434.00
Other Local Revenue	8600-8799	2,299,345.00	522,022.00	1,001,677.00	2,843,578.00	4,113,049.25		23,638,316.00	23,638,316.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		45,669,013.00	14,021,280.00	12,499,579.00	35,936,722.36	87,399,212.44	0.00	346,489,345.03	346,489,345.03
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,700,000.00	13,700,000.00	13,700,000.00	13,700,000.00	354,740.07		141,046,521.52	141,046,521.52
Classified Salaries	2000-2999	4,912,000.00	4,912,000.00	4,912,000.00	4,912,000.00	325,476.15		53,994,647.89	53,994,647.89
Employee Benefits	3000-3999	5,303,879.00	5,171,105.00	5,380,117.00	5,380,450.00	17,940,872.53		69,470,077.56	69,470,077.56
Books and Supplies	4000-4999	402,434.00	1,201,053.00	1,475,693.00	2,911,261.00	7,294,517.19		19,318,889.19	19,318,889.19
Services	5000-5999	4,304,380.00	2,669,717.00	2,705,816.00	7,450,154.00	6,005,414.33		39,762,969.86	39,762,969.86
Capital Outlay	6000-6599	13,295.00	173,000.00	143,113.00	200,762.26	107,829.96		822,916.26	822,916.26
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	922,731.86		3,130,892.00	3,130,892.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	10,000.00	0.00		10,000.00	10,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		28,635,988.00	27,826,875.00	28,316,739.00	34,564,627.26	32,951,582.09	0.00	327,556,914.28	327,556,914.28
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	472,465.00	0.00		696,891.91	
Accounts Receivable	9200-9299	0.00	9,405,656.00	0.00	0.00	(87,399,212.44)		(25,510,289.49)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		3,064,898.41	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		0.00	9,405,656.00	0.00	472,465.00	(87,399,212.44)	0.00	(21,748,499.17)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,927,730.00	(3,005,148.00)	(986,165.00)	0.00	(32,951,582.09)		(11,497,258.10)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		10,497,137.60	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		21,416,060.93	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		1,029,362.55	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		2,927,730.00	(3,005,148.00)	(986,165.00)	0.00	(32,951,582.09)	0.00	21,445,302.98	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		(2,927,730.00)	12,410,804.00	986,165.00	472,465.00	(54,447,630.35)	0.00	(43,193,802.15)	
E. NET INCREASE/DECREASE (B - C + D)		14,105,295.00	(1,394,791.00)	(14,830,995.00)	1,844,560.10	0.00	0.00	(24,261,371.40)	18,932,430.75
F. ENDING CASH (A + E)		30,078,535.35	28,683,744.35	13,852,749.35	15,697,309.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,697,309.45	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		15,697,309.45	15,697,309.45	15,697,309.45	15,697,309.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,697,309.45	

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	327,556,914.28
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	52,266,296.03
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	12,299.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	604,666.26
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	27,700.00
4. Other Transfers Out	All	9200	7200-7299	3,882,543.00
5. Interfund Transfers Out	All	9300	7600-7629	10,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	28,842.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				4,566,050.26
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	206,951.00
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)				270,931,518.99

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)*		15,838.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,105.52
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.)	251,252,691.52	13,427.64
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)	251,252,691.52	13,427.64
B. Required effort (Line A.2 times 90%)	226,127,422.37	12,084.88
C. Current year expenditures (Line I.E and Line II.B)	270,931,518.99	17,105.52
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.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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	210,912,392.00	-6.67%	196,843,792.00	3.02%	202,792,094.00
2. Federal Revenues	8100-8299	224,962.00	-28.88%	160,000.00	0.00%	160,000.00
3. Other State Revenues	8300-8599	3,753,767.00	-21.47%	2,947,896.00	-5.09%	2,797,896.00
4. Other Local Revenues	8600-8799	3,606,365.00	9.71%	3,956,365.00	5.06%	4,156,365.00
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	(40,756,882.00)	-0.91%	(40,386,839.00)	1.70%	(41,071,450.00)
6. Total (Sum lines A1 thru A5c)		177,740,604.00	-8.00%	163,521,214.00	3.25%	168,834,905.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,113,828.27		101,605,417.00
b. Step & Column Adjustment				875,076.00		875,076.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,383,487.27)		(753,488.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,113,828.27	-1.46%	101,605,417.00	0.12%	101,727,005.00
2. Classified Salaries						
a. Base Salaries				24,381,866.78		24,731,064.00
b. Step & Column Adjustment				143,411.00		145,492.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				205,786.22		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,381,866.78	1.43%	24,731,064.00	0.59%	24,876,556.00
3. Employee Benefits	3000-3999	31,719,728.16	8.22%	34,327,888.00	-0.72%	34,080,080.00
4. Books and Supplies	4000-4999	5,364,518.83	-32.62%	3,614,519.00	0.00%	3,614,519.00
5. Services and Other Operating Expenditures	5000-5999	10,553,003.31	4.02%	10,977,283.00	-1.13%	10,853,155.00
6. Capital Outlay	6000-6999	41,807.26	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,882,543.00	1.50%	3,940,781.00	3.50%	4,078,708.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,058,061.00)	-13.32%	(1,783,928.00)	-5.61%	(1,683,928.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	-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)						
11. Total (Sum lines B1 thru B10)		177,009,234.61	0.23%	177,413,024.00	0.08%	177,546,095.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		731,369.39		(13,891,810.00)		(8,711,190.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,187,316.00		20,918,685.39		7,026,875.39
2. Ending Fund Balance (Sum lines C and D1)		20,918,685.39		7,026,875.39		(1,684,314.61)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	103,044.93		103,044.93		103,044.93
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,826,707.00		8,951,720.00		8,877,954.00
2. Unassigned/Unappropriated	9790	10,988,933.46		(2,027,889.54)		(10,665,313.54)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		20,918,685.39		7,026,875.39		(1,684,314.61)

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	9,826,707.00		8,951,720.00		8,877,954.00
c. Unassigned/Unappropriated	9790	10,988,933.46		(2,027,889.54)		(10,665,313.54)
(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)		20,815,640.46		6,923,830.46		(1,787,359.54)
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.						
Please see attached list for budget assumptions.						

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	1,680,992.00	-10.07%	1,511,641.00	0.00%	1,511,641.00
2. Federal Revenues	8100-8299	71,961,249.03	-73.83%	18,828,710.00	0.00%	18,828,710.00
3. Other State Revenues	8300-8599	34,317,667.00	-22.58%	26,568,326.00	0.07%	26,586,925.00
4. Other Local Revenues	8600-8799	20,031,951.00	-7.19%	18,591,670.00	1.16%	18,807,941.00
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	40,756,882.00	-0.91%	40,386,839.00	1.70%	41,071,450.00
6. Total (Sum lines A1 thru A5c)		168,748,741.03	-37.25%	105,887,186.00	0.87%	106,806,667.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,932,693.25		30,104,065.25
b. Step & Column Adjustment				271,931.00		230,631.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,100,559.00)		(1,349,999.25)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,932,693.25	-20.64%	30,104,065.25	-3.72%	28,984,697.00
2. Classified Salaries						
a. Base Salaries				29,612,781.11		27,423,061.00
b. Step & Column Adjustment				161,031.00		146,626.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,350,751.11)		(755,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,612,781.11	-7.39%	27,423,061.00	-2.22%	26,814,687.00
3. Employee Benefits	3000-3999	37,750,349.40	-4.16%	36,178,419.00	-1.23%	35,734,631.00
4. Books and Supplies	4000-4999	13,954,370.36	-54.13%	6,401,173.00	-7.05%	5,949,820.00
5. Services and Other Operating Expenditures	5000-5999	29,209,966.55	-32.00%	19,863,615.00	0.16%	19,894,563.00
6. Capital Outlay	6000-6999	781,109.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,659.00	-47.40%	27,700.00	0.00%	27,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,253,751.00	-21.87%	979,618.00	0.00%	979,618.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		150,547,679.67	-19.64%	120,977,651.25	-2.14%	118,385,716.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		18,201,061.36		(15,090,465.25)		(11,579,049.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,011,357.00		27,212,418.36		12,121,953.11
2. Ending Fund Balance (Sum lines C and D1)		27,212,418.36		12,121,953.11		542,904.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	27,212,418.36		12,121,953.11		542,904.11
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)		27,212,418.36		12,121,953.11		542,904.11

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.						
Please see attached list for budget assumptions.						

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	212,593,384.00	-6.70%	198,355,433.00	3.00%	204,303,735.00
2. Federal Revenues	8100-8299	72,186,211.03	-73.69%	18,988,710.00	0.00%	18,988,710.00
3. Other State Revenues	8300-8599	38,071,434.00	-22.47%	29,516,222.00	-0.45%	29,384,821.00
4. Other Local Revenues	8600-8799	23,638,316.00	-4.61%	22,548,035.00	1.85%	22,964,306.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		346,489,345.03	-22.25%	269,408,400.00	2.31%	275,641,572.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				141,046,521.52		131,709,482.25
b. Step & Column Adjustment				1,147,007.00		1,105,707.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,484,046.27)		(2,103,487.25)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	141,046,521.52	-6.62%	131,709,482.25	-0.76%	130,711,702.00
2. Classified Salaries						
a. Base Salaries				53,994,647.89		52,154,125.00
b. Step & Column Adjustment				304,442.00		292,118.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,144,964.89)		(755,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,994,647.89	-3.41%	52,154,125.00	-0.89%	51,691,243.00
3. Employee Benefits	3000-3999	69,470,077.56	1.49%	70,506,307.00	-0.98%	69,814,711.00
4. Books and Supplies	4000-4999	19,318,889.19	-48.16%	10,015,692.00	-4.51%	9,564,339.00
5. Services and Other Operating Expenditures	5000-5999	39,762,969.86	-22.44%	30,840,898.00	-0.30%	30,747,718.00
6. Capital Outlay	6000-6999	822,916.26	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,935,202.00	0.85%	3,968,481.00	3.48%	4,106,408.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(804,310.00)	0.00%	(804,310.00)	-12.43%	(704,310.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	-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				0.00		0.00
11. Total (Sum lines B1 thru B10)		327,556,914.28	-8.90%	298,390,675.25	-0.82%	295,931,811.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		18,932,430.75		(28,982,275.25)		(20,290,239.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		29,198,673.00		48,131,103.75		19,148,828.50
2. Ending Fund Balance (Sum lines C and D1)		48,131,103.75		19,148,828.50		(1,141,410.50)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	103,044.93		103,044.93		103,044.93
b. Restricted	9740	27,212,418.36		12,121,953.11		542,904.11
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,826,707.00		8,951,720.00		8,877,954.00
2. Unassigned/Unappropriated	9790	10,988,933.46		(2,027,889.54)		(10,665,313.54)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,131,103.75		19,148,828.50		(1,141,410.50)

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	9,826,707.00		8,951,720.00		8,877,954.00
c. Unassigned/Unappropriated	9790	10,988,933.46		(2,027,889.54)		(10,665,313.54)
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)		20,815,640.46		6,923,830.46		(1,787,359.54)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.35%		2.32%		-0.60%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,838.84		16,774.93		16,395.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		327,556,914.28		298,390,675.25		295,931,811.00
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)		327,556,914.28		298,390,675.25		295,931,811.00
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)		9,826,707.43		8,951,720.26		8,877,954.33
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)		9,826,707.43		8,951,720.26		8,877,954.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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	(91,126.00)	0.00	(804,310.00)				
Other Sources/Uses Detail					0.00	10,000.00		
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	4,000.00	0.00	115,577.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,868.00	0.00	337,514.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,758.00	0.00	351,219.00	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					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	82,500.00	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					0.00	0.00		
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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	91,126.00	(91,126.00)	804,310.00	(804,310.00)	10,000.00	10,000.00		

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 AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	18,711.61	18,684.67		
Charter School	0.00	0.00		
Total ADA	18,711.61	18,684.67	-0.1%	Met
1st Subsequent Year (2022-23)				
District Regular	16,787.46	16,774.93		
Charter School				
Total ADA	16,787.46	16,774.93	-0.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	16,733.05	16,657.07		
Charter School				
Total ADA	16,733.05	16,657.07	-0.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	18,074	18,076		
Charter School				
Total Enrollment	18,074	18,076	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	17,650	17,650		
Charter School				
Total Enrollment	17,650	17,650	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	17,250	17,250		
Charter School				
Total Enrollment	17,250	17,250	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	18,754	19,911	
Charter School			
Total ADA/Enrollment	18,754	19,911	94.2%
Second Prior Year (2019-20)			
District Regular	18,711	19,804	
Charter School			
Total ADA/Enrollment	18,711	19,804	94.5%
First Prior Year (2020-21)			
District Regular	18,712	19,069	
Charter School	0		
Total ADA/Enrollment	18,712	19,069	98.1%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	15,839	18,076		
Charter School	0			
Total ADA/Enrollment	15,839	18,076	87.6%	Met
1st Subsequent Year (2022-23)				
District Regular	16,775	17,650		
Charter School				
Total ADA/Enrollment	16,775	17,650	95.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	16,395	17,250		
Charter School				
Total ADA/Enrollment	16,395	17,250	95.0%	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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	220,092,662.00	219,836,840.00	-0.1%	Met
1st Subsequent Year (2022-23)	202,177,388.00	206,655,160.00	2.2%	Not Met
2nd Subsequent Year (2023-24)	207,837,727.00	212,663,996.00	2.3%	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)

The January release of the Governor's 2022-23 state budget proposal provides for a cost-of-living adjustment (COLA) to address expenditure growth. The projected COLA for 2022-23 and 2023-24 have increased to 5.33% and 3.61%, respectively.

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)	155,979,329.45	172,025,264.03	90.7%
Second Prior Year (2019-20)	161,074,348.51	176,081,046.32	91.5%
First Prior Year (2020-21)	152,142,260.95	164,652,485.79	92.4%
	Historical Average Ratio:		91.5%

	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):	88.5% to 94.5%	88.5% to 94.5%	88.5% to 94.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	159,215,423.21	176,999,234.61	90.0%	Met
1st Subsequent Year (2022-23)	160,664,369.00	177,413,024.00	90.6%	Met
2nd Subsequent Year (2023-24)	160,683,641.00	177,546,095.00	90.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	62,380,390.03	72,186,211.03	15.7%	Yes
1st Subsequent Year (2022-23)	19,053,672.00	18,988,710.00	-0.3%	No
2nd Subsequent Year (2023-24)	19,053,672.00	18,988,710.00	-0.3%	No

Explanation:
(required if Yes)

Additional federal COVID-19 Elementary and Secondary School Emergency Relief (ESSER) III funds for reopening of schools in FY 2021-22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	39,359,467.00	38,071,434.00	-3.3%	No
1st Subsequent Year (2022-23)	31,799,663.00	29,516,222.00	-7.2%	Yes
2nd Subsequent Year (2023-24)	31,768,262.00	29,384,821.00	-7.5%	Yes

Explanation:
(required if Yes)

Removal of one-time funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	22,300,484.00	23,638,316.00	6.0%	Yes
1st Subsequent Year (2022-23)	22,245,837.00	22,548,035.00	1.4%	No
2nd Subsequent Year (2023-24)	22,662,108.00	22,964,306.00	1.3%	No

Explanation:
(required if Yes)

Billing for LA Familia.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	16,396,260.04	19,318,889.19	17.8%	Yes
1st Subsequent Year (2022-23)	10,162,997.00	10,015,692.00	-1.4%	No
2nd Subsequent Year (2023-24)	9,711,644.00	9,564,339.00	-1.5%	No

Explanation:
(required if Yes)

The increase in supplies are due to reopening of schools in FY 2021-22.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	33,307,534.84	39,762,969.86	19.4%	Yes
1st Subsequent Year (2022-23)	31,023,968.00	30,840,898.00	-0.6%	No
2nd Subsequent Year (2023-24)	30,929,680.00	30,747,718.00	-0.6%	No

Explanation:
(required if Yes)

The increase in services and other operating expenditures are due to reopening of schools in FY 2021-22.

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)	124,040,341.03	133,895,961.03	7.9%	Not Met
1st Subsequent Year (2022-23)	73,099,172.00	71,052,967.00	-2.8%	Met
2nd Subsequent Year (2023-24)	73,484,042.00	71,337,837.00	-2.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	49,703,794.88	59,081,859.05	18.9%	Not Met
1st Subsequent Year (2022-23)	41,186,965.00	40,856,590.00	-0.8%	Met
2nd Subsequent Year (2023-24)	40,641,324.00	40,312,057.00	-0.8%	Met

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

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

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

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

Additional federal COVID-19 Elementary and Secondary School Emergency Relief (ESSER) III funds for reopening of schools in FY 2021-22.

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

Removal of one-time funds.

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

Billing for LA Familia.

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

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

The increase in supplies are due to reopening of schools in FY 2021-22.

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

The increase in services and other operating expenditures are due to reopening of schools in FY 2021-22.

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	8,944,832.00	8,258,953.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,558,953.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

The calculation does not include the STRS on behalf payment and CARES Act funding as allowed by the State Enacted Budget.

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)	6.4%	2.3%	-0.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.1%	0.8%	-0.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		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)	731,369.39	177,009,234.61	N/A	Met
1st Subsequent Year (2022-23)	(13,891,810.00)	177,413,024.00	7.8%	Not Met
2nd Subsequent Year (2023-24)	(8,711,190.00)	177,546,095.00	4.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District's deficit spendings are due to an ongoing salary increase and continued declining enrollment.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	48,131,103.75	Met
1st Subsequent Year (2022-23)	19,148,828.50	Met
2nd Subsequent Year (2023-24)	(1,141,410.50)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

The district is implementing necessary reductions to address the budget shortfall.

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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	15,697,309.45	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	15,839	16,775	16,395
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):

No

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	327,556,914.28	298,390,675.25	295,931,811.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	327,556,914.28	298,390,675.25	295,931,811.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,826,707.43	8,951,720.26	8,877,954.33
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)	9,826,707.43	8,951,720.26	8,877,954.33

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	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
(Unrestricted resources 0000-1999 except Line 4)			
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)	9,826,707.00	8,951,720.00	8,877,954.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,988,933.46	(2,027,889.54)	(10,665,313.54)
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)	20,815,640.46	6,923,830.46	(1,787,359.54)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.35%	2.32%	-0.60%
District's Reserve Standard (Section 10B, Line 7):	9,826,707.43	8,951,720.26	8,877,954.33
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The district is implementing necessary reductions to address the budget shortfall.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

01 to 11 = \$200K, 01 to 12 = \$1M, 01 to 21 = \$50K, 25 to 01 = \$3M and 40 to 01 = \$5M

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)	(40,456,882.00)	(40,756,882.00)	0.7%	300,000.00	Met
1st Subsequent Year (2022-23)	(40,040,360.00)	(40,386,839.00)	0.9%	346,479.00	Met
2nd Subsequent Year (2023-24)	(40,719,774.00)	(41,071,450.00)	0.9%	351,676.00	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)	10,000.00	10,000.00	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

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)

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)

Funds 01, 25 and 51.

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

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
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.

First Interim (Form 01CSI, Item S7A)	Second Interim
153,302,774.00	130,089,452.00
0.00	0.00
153,302,774.00	130,089,452.00
Actuarial	Actuarial
Jun 30, 2020	Jul 01, 2020

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
4,404,888.00	4,404,888.00
4,404,888.00	4,404,888.00
4,404,888.00	4,404,888.00

- 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)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

3,756,921.82	3,881,437.19
3,756,921.82	3,881,437.19
3,756,921.82	3,881,437.19

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

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

3,315,186.00	3,881,437.19
3,315,186.00	3,881,437.19
3,315,186.00	3,881,437.19

- d. Number of retirees receiving OPEB benefits

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

965	995
965	995
965	995

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)		Second Interim
0.00		0.00
0.00		0.00

3. Self-Insurance Contributions

- 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)

First Interim (Form 01CSI, Item S7B)		Second Interim

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,132.0	1,154.0	1,154.0	1,154.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,159,427

7. Amount included for any tentative salary schedule increases

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

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)

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:

--

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)

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)
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	728.0	753.0	753.0	753.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

392,603

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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)

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:

--

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)

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)

Classified (Non-management) - Other

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

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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	107.0	112.0	112.0	112.0

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.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

172,028

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

Yes

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?

Yes

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
