



2020-2021 1st Interim Financial Report



**Made in
Hayward**

**Hechos en
Hayward**

Board Meeting: December 14, 2020

**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. Annette Walker, President**
- **Dr. April Oquenda, Vice-President**
- **Dr. Robert Carlson, Clerk**
- **Dr. Luis Reynoso, Trustee**
- **Mr. Ken Rawdon, Trustee**
- ***Ms. Sara Prada, Trustee-Elect***
- ***Mr. Peter Bufete, Trustee-Elect***

District Administration

Dr. Matt Wayne
Superintendent

Ms. Chien Wu-Fernandez
Associate Superintendent, Student & Family Services

Ms. Kimberleigh Watts
Assistant Superintendent, Human Resources

Dr. Lisa Davies
Assistant Superintendent, Educational Services

Mr. Allan Garde
Assistant Superintendent, Business Services

Mr. Fernando Yanez
Executive Director of the Personnel Commission /
Director of Classified Staff

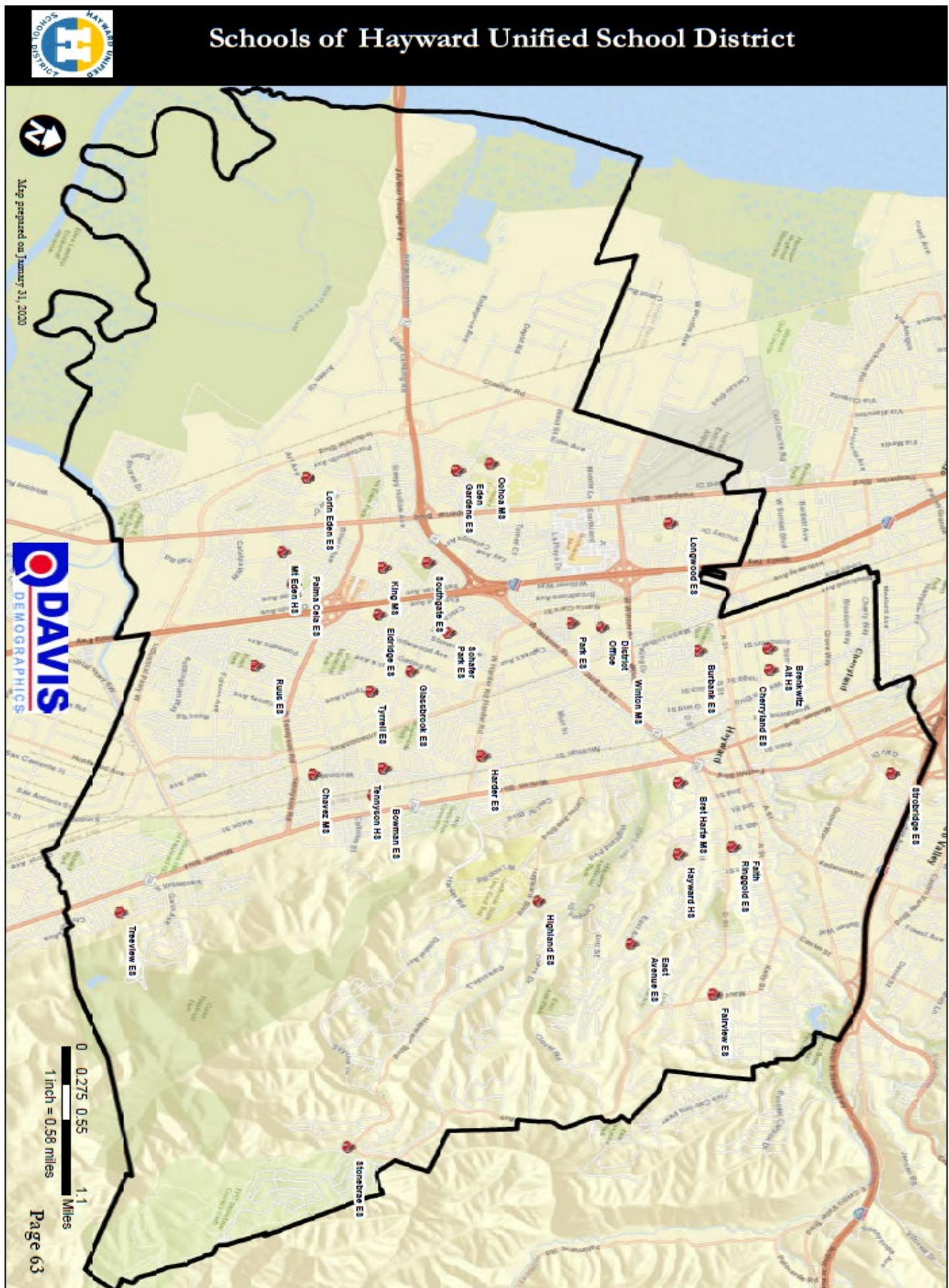
Ms. Vickie Chang
Director II, Business Support Services

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 - 21

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	Faith Ringgold Elementary School 520 Jefferson Street Hayward, CA 94544 Phone: (510) 723-3800	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

Middle School Sites - 5

Bret Harte Middle School (7-8) 1047 E Street Hayward, CA 94541 Phone: (510) 723-3100 Enrollment: 632	Cesar Chavez Middle School (7-8) 27845 Whitman Street Hayward, CA 94544 Phone: (510) 723-3110 Enrollment: 537	ML King Middle School (7-8) 26890 Holly Hill Avenue Hayward, CA 94545 Phone: (510) 723-3120 Enrollment: 747
Ochoa Middle School (7-8) 2121 Depot Road Hayward, CA 94545 Phone: (510) 723-3130 Enrollment: 538	Winton Middle School (7-8) 119 Winton Avenue Hayward, CA 94544 Phone: (510) 723-3140 Enrollment: 534	

High School Sites - 4

Brenkwitz High School (9-12)
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 723-3160
Enrollment: 216

Hayward High School (9-12)
1633 East Avenue
Hayward, CA 94541
Phone: (510) 723-3180
Enrollment: 1,617

Mt. Eden High School (9-12)
2300 Panama Street
Hayward, CA 94545
Phone: (510) 723-3180
Enrollment: 1,999

Tennyson High School (9-12)
27035 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3190
Enrollment: 1,518

Other HUSD Programs and Administrative Offices

Hayward Center for Education and
Careers
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 293-8595

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

Highland Academy
2021 Highland Blvd
Hayward, CA 94540
Phone: (510) 723-3845
Enrollment: 23

Helen Turner Children's
Center
23640 Reed Way
Hayward, CA 94541
Phone: (510) 723-3880

District Office
24411 Amador Street
Hayward, CA 94544
Phone: (510) 784-2600

District M&O Yard
24400 Amador Street
Hayward, CA 94544
Phone: (510) 784-2666

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

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 and during the months of May and June each year, the District finalizes its budget for the coming 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.

Only the two required 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.

In coordination with the ACOE, due to the:

- continued uncertainty of the global and statewide financial impacts from COVID-19;
- dramatic decline in enrollment beyond what was originally projected, and;
- 2022-23 Fiscal Year reflecting a large projected necessary decline

the District is submitting a Qualified Certification for the 2020-21 1st Interim Financial Report. As a result, the District needs to focus its efforts on how to materially align its budget for the 2022-23 Fiscal Year and beyond.

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.

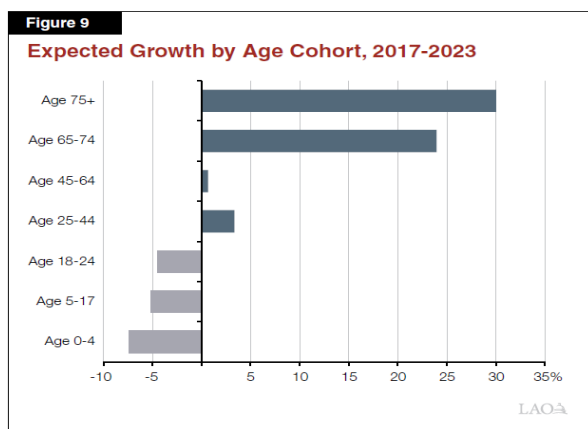
LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year and Prior Year ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for 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:

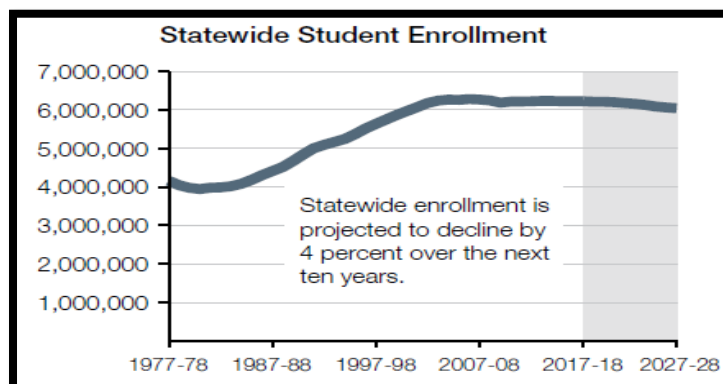
<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Funded Attendance	Attendance % of Enrollment
2015/16	20,947	(49)	19,930.90	20,060.10	95%
2016/17	20,771	(176)	19,731.99	19,731.99	95%
2017/18	20,429	(342)	19,404.90	19,470.89	95%
2018/19	19,909	(520)	18,754.23	19,199.62	94%
*2019/20	19,801	(163)	18,710.67	18,710.67	95%
*2020/21	19,072	(729)	18,710.67	18,710.67	98%
2021/22	19,144	72	17,983.30	18,591.44	94%
2022/23	18,799	(345)	17,778.27	17,924.70	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.

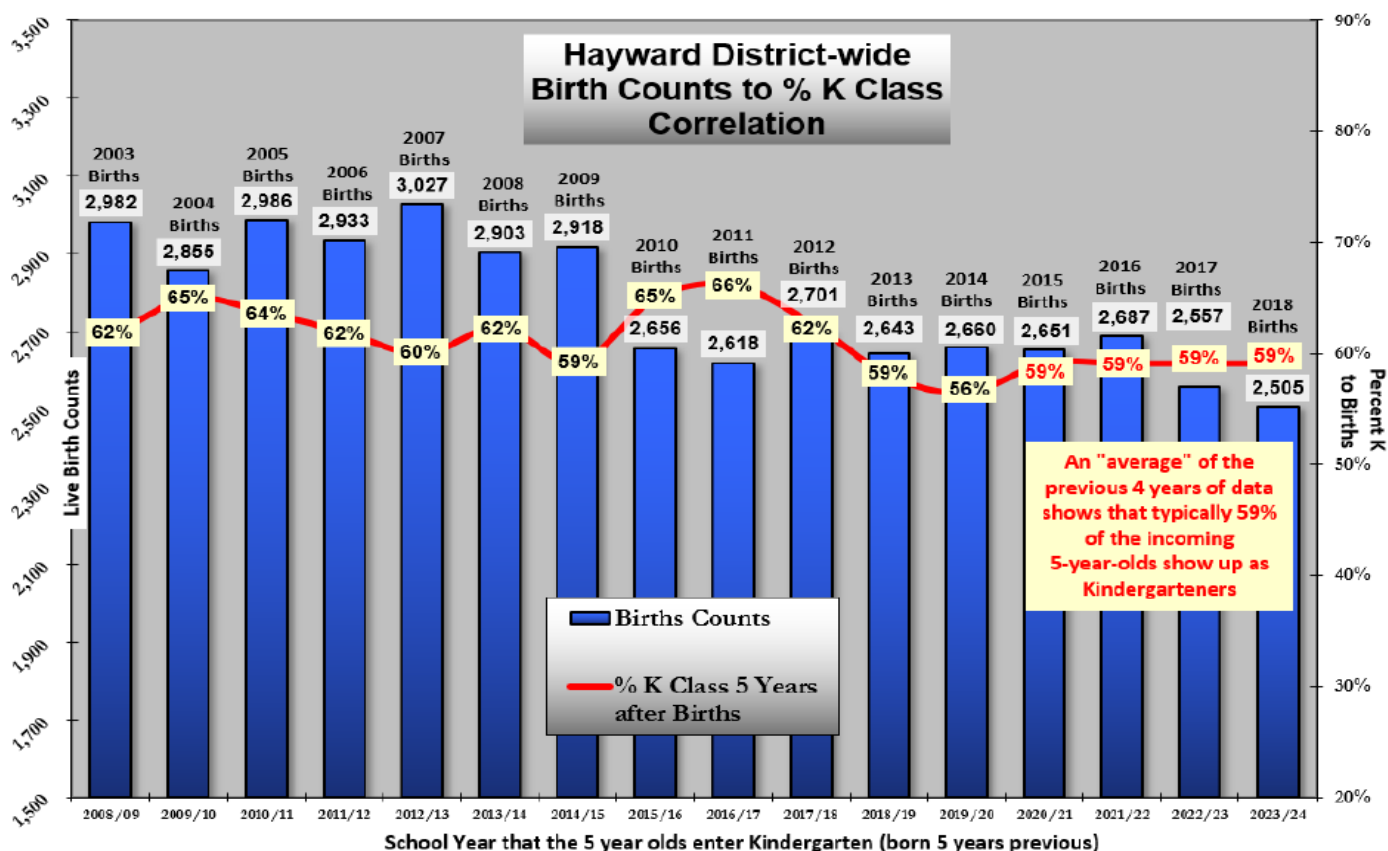
Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2M change in the District's projected revenues. Therefore, District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



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.

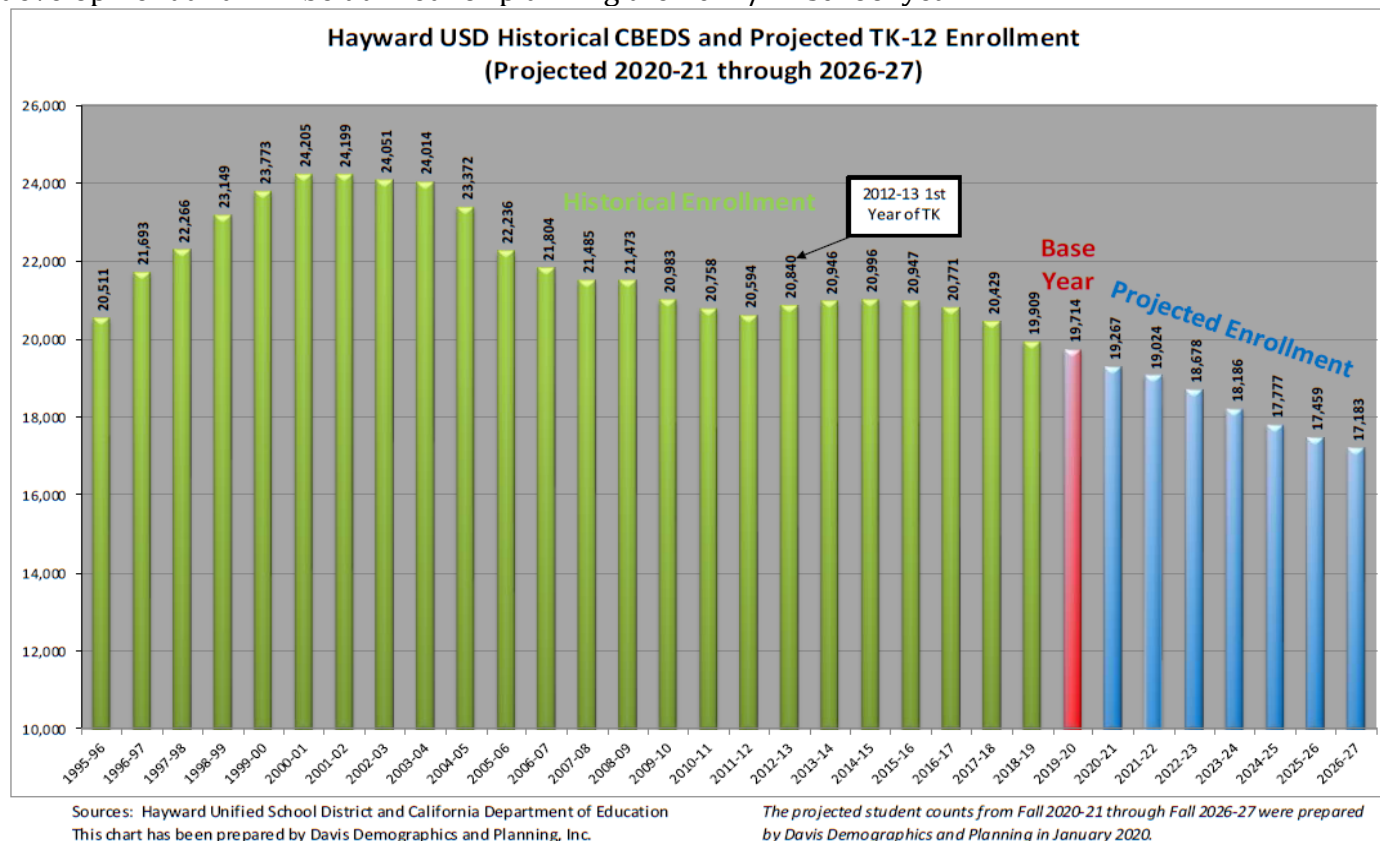
Without increasing the percentage of student's families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

	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	11,079	10,876	10,670	10,420	10,221	10,152	10,089
7-8	3,215	3,153	3,081	3,009	3,043	3,026	2,877	2,830	2,751	2,657	2,656	2,535	2,402
9-12	5,002	5,003	5,160	5,175	5,177	5,348	5,399	5,406	5,346	5,197	4,988	4,861	4,780

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

Projected Enrollment Change from 2019 - 2026		
	#	%
TK - 6	(1,251)	(11.0%)
7 - 8	(624)	(20.6%)
9 - 12	(568)	(11.6%)

A large unknown at this time is how COVID-19, the school facility closures since March 16, 2020, and the eventual reopening plan will all impact enrollment for the upcoming school year and beyond. Below is a chart incorporating historical enrollment since the 1995-96 school year, which shows continued enrollment growth until 2000-01. Then, we have seen variable levels of enrollment decline since then. The projections noted below in Blue were based on last year's demographic study. A current one is under development and will be utilized for planning the 2021/22 school year.



The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay. The chart below does not reflect 2020-21, which for the District means a 10% decline in enrollment since 2014-15. Below is a brief history of enrollment for neighboring school districts:

Enrollment (without Charters)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Five Year Change	% Change
Dublin	9,151	9,965	10,680	11,294	12,063	12,575	<u>3,424</u>	27%
Livermore	12,540	12,519	12,924	13,765	13,740	13,725	<u>1,185</u>	9%
San Leandro	8,617	8,560	8,638	8,880	8,926	9,066	<u>449</u>	5%
Pleasanton	14,768	14,754	14,778	14,864	15,036	14,878	<u>110</u>	1%
Castro Valley	9,361	9,366	9,358	9,312	9,258	9,324	(37)	0%
Alameda	9,499	9,455	9,483	9,503	9,380	9,358	(141)	-2%
Oakland	37,096	37,124	36,814	37,096	36,708	36,045	(1,051)	-3%
Hayward	20,996	20,947	20,771	20,429	19,909	19,746	(1,250)	-6%
Newark	6,196	6,013	5,845	5,913	5,779	5,735	(461)	-8%
New Haven	12,459	12,171	11,893	11,613	11,316	11,008	(1,451)	-13%
San Lorenzo	11,135	10,990	10,730	10,496	10,201	9,812	(1,323)	-13%

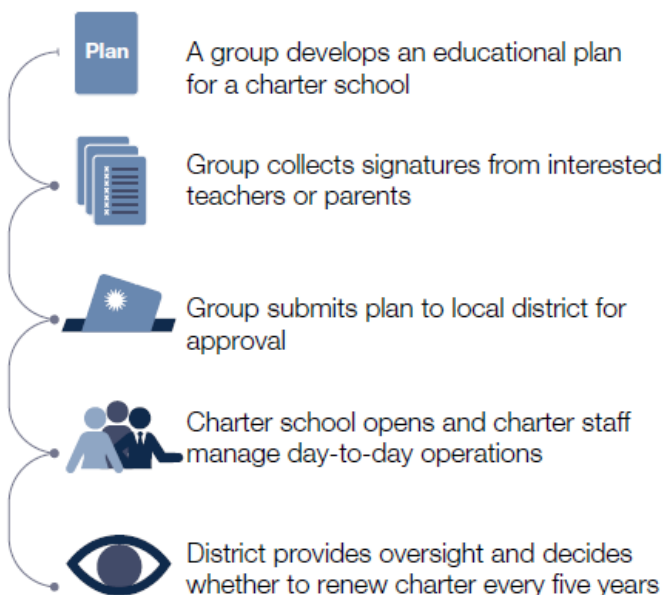
Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

District Sponsored Charter Schools	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Six Year Change
Golden Oak Montessori of Hayward	209	222	239	249	250	274	65
Knowledge Enlightens You (KEY) Academy	263	521	559	557	555	564	301
Impact Academy of Arts & Technology	468	462	587	708	858	853	385
Leadership Public Schools - Hayward	507	533	578	593	623	601	94
Silver Oak High Public Montessori Charter	112	161	188	198	229	218	106
Total	1,559	1,899	2,151	2,305	2,515	2,510	951

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.

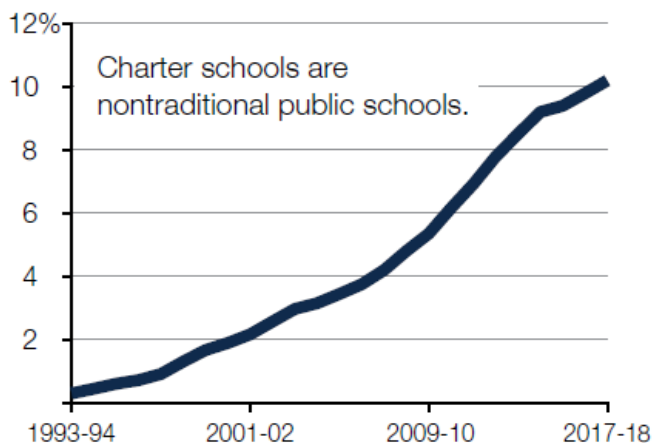
Below is some Statewide information about Charter schools:

Charter Schools Follow Statutory Process for Opening and Operating



Charter School Enrollment Has Been on Steady Climb Upward

Charter Schools as Share of Overall Enrollment



Most importantly, in October 2019, Governor Newsom signed AB-1505, the largest and comprehensive change to charter school legislation since 1992.

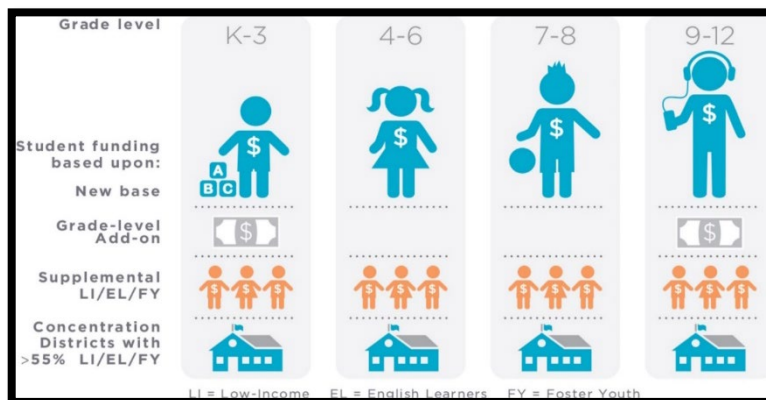
Local Control Funding Formula

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.

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.

Below are two graphics to provide more information for how the funding works:



All districts receive a **BASE GRANT** for each student. The base grant is larger for grades 9-12 than for other grade levels.



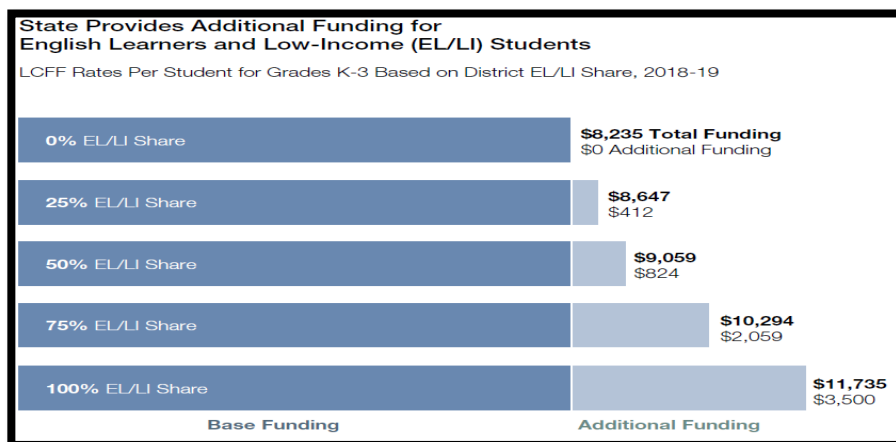
Districts receive a 20% additional **SUPPLEMENTAL GRANT** per student for students with higher needs – identified as children living in poverty, English learners, and foster and homeless youth. It's important to note that districts are eligible to receive extra funding only once per student, regardless of whether a student may fall into multiple high-needs categories. This is referred to as the "unduplicated" student count. Also, no additional LCFF grant funding is provided for students with other needs, such as those with disabilities that impact their ability to learn.



If more than 55% of children in the district are higher needs, the district receives an extra 50% of the base grant for each student beyond the 55% threshold. This is called a **CONCENTRATION GRANT**. These grants recognize that it costs school districts more to effectively address the challenges of high-needs students concentrated in high-poverty communities.



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	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Unduplicated %	81%	75%	78%	78%	77%	71%	77%	77%
3 Year Average	80%	79%	78%	77%	77%	75%	75%	75%

CALPADS Data - Uncertified



1.17 - FRPM/English Learner/Foster Youth - Count - DRAFT

Academic Year:	2020-2021	LEA:	Hayward Unified	User ID:	ptran@husd.k12.ca.us
View:	SNAPSHOT	School Type:	ALL	Create Date:	12/4/2020 3:14:10 AM
		School:	ALL	Print Date:	12/4/2020 9:43:21 AM

Non-Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	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	520	285	1	0	31	2	164	295	106	323
6000889	Bowman Elementary	296	160	1	0	2	2	118	161	129	214
0133009	Brenkwitz High	142	83	2	0	3	0	61	84	17	92
6056931	Bret Harte Middle	562	302	4	0	14	4	191	306	114	351
6000905	Burbank Elementary	834	503	2	0	14	13	257	512	338	607
6056949	Cesar Chavez Middle	532	337	2	0	25	16	209	343	244	416
6000913	Cherryland Elementary	788	526	1	0	31	17	341	535	449	660
6000921	East Avenue Elementary	513	242	0	0	6	0	173	243	101	282
6090583	Eden Gardens Elementary	513	211	2	0	8	0	133	216	130	274
6000947	Eldridge Elementary	327	185	0	0	12	10	123	187	117	227
6000962	Fairview Elementary	537	308	2	0	13	0	197	313	116	346
6113815	Faith Ringgold School of Arts and Science	134	69	0	0	2	2	52	71	48	91
6000988	Glassbrook Elementary	507	341	0	0	3	35	242	345	316	435
6000996	Harder Elementary	455	311	0	0	17	6	214	315	249	373
0133629	Hayward High	1696	896	1	0	42	12	547	910	169	968
0161192	Hayward Unified	52	13	1	0	0	0	9	14	1	14
0131334	Highland	19	13	2	0	2	0	10	13	2	14
6001044	Longwood Elementary	552	363	7	0	11	15	235	364	286	444
6001051	Lorin A. Eden Elementary	349	174	0	0	5	2	121	174	119	220
6066476	Martin Luther King, Jr. Middle	731	428	0	0	36	28	235	436	141	483
0135319	Mt. Eden High	1967	1024	6	0	66	16	595	1049	221	1130
0000001	NPS School Group for Hayward Unified	47	12	3	0	3	0	9	16	9	22
6001093	Palma Ceia Elementary	522	265	1	0	6	10	172	269	214	366
6001101	Park Elementary	512	320	2	0	12	0	227	322	257	399
6001127	Ruus Elementary	430	255	2	0	16	16	161	260	190	319
6001135	Schafer Park Elementary	742	474	0	0	18	46	270	476	296	573
6001176	Southgate Elementary	657	298	0	0	9	2	182	301	173	381
0119842	Special Education-Preschool-Laurel	0	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	696	270	2	0	10	3	196	273	182	354
6062160	Strobridge Elementary	401	217	0	0	11	2	143	217	146	274
0138339	Tennyson High	1501	929	8	0	74	29	607	955	568	1146
6001192	Treeview Elementary	407	248	2	0	6	1	176	250	140	287
6104566	Tyrrell Elementary	600	433	1	0	18	52	285	437	354	522
6056972	Winton Middle	528	383	1	0	17	8	221	385	181	424
TOTAL - Selected Schools		19069	10878	56	0	543	349	6876	11047	6123	13031

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or 'ADEL' from Fall 1 Census Day through December 31st.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade:	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race:	ALL	Age Eligibility:	LCFF
		Gender:	ALL		

CARES Act and the LCFF Budget Overview

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.

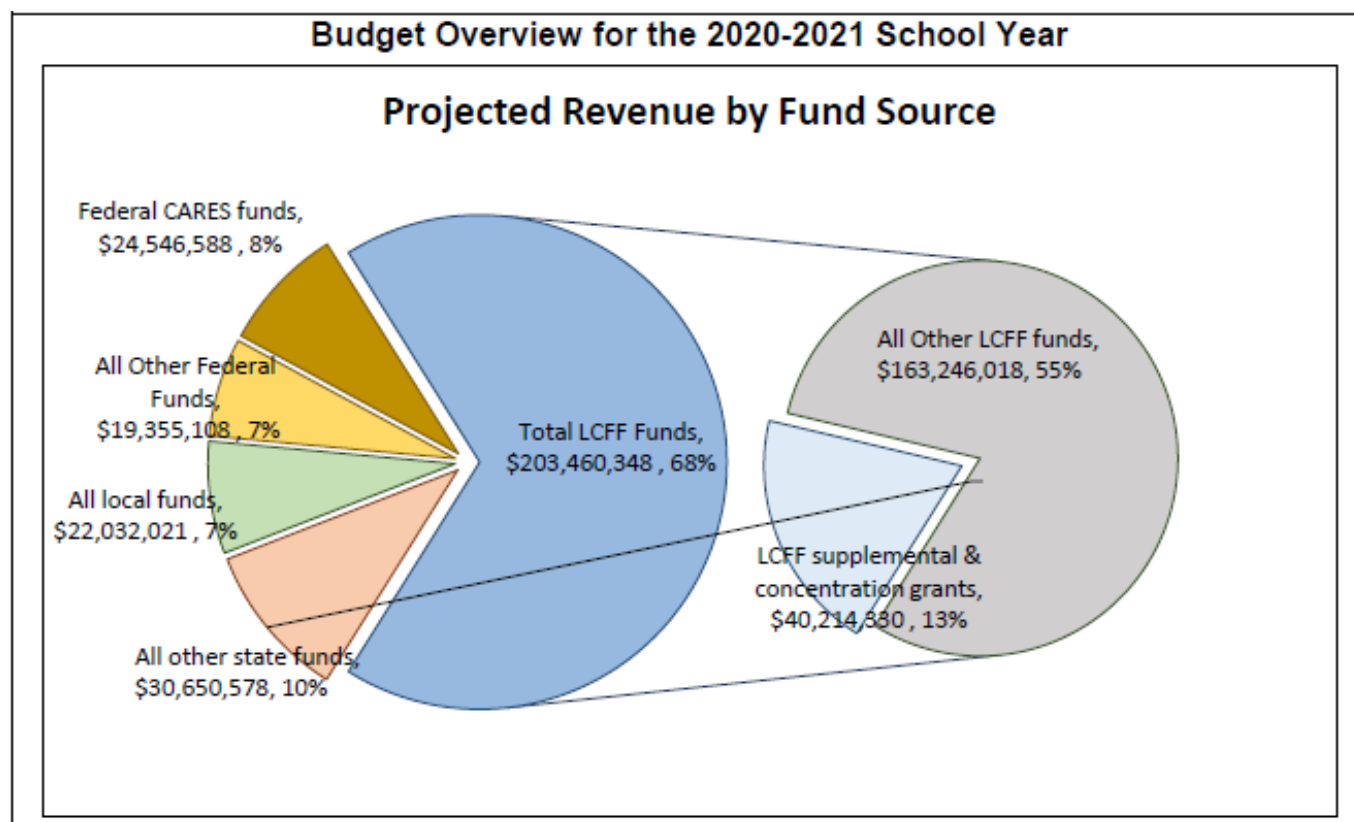
In summary from both Federal and State guidance, the CARES Act funds are focused on providing learning loss and academic, social emotional, and distance learning supports, distributing meals to families, and mitigating job loss for staff who may be repurposed to directly support the health and safety 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.

Also, as part of the adoption of the 1st Interim Financial Report, the State provided a template to provide stakeholders with an overview of LCFF. Below is the LCFF Budget Overview completed for the District:

Local Educational Agency (LEA) Name: Hayward Unified School District
CDS Code: 01-61192
School Year: 2020-2021
LEA contact information: Allan Garde, Assistant Superintendent, Business

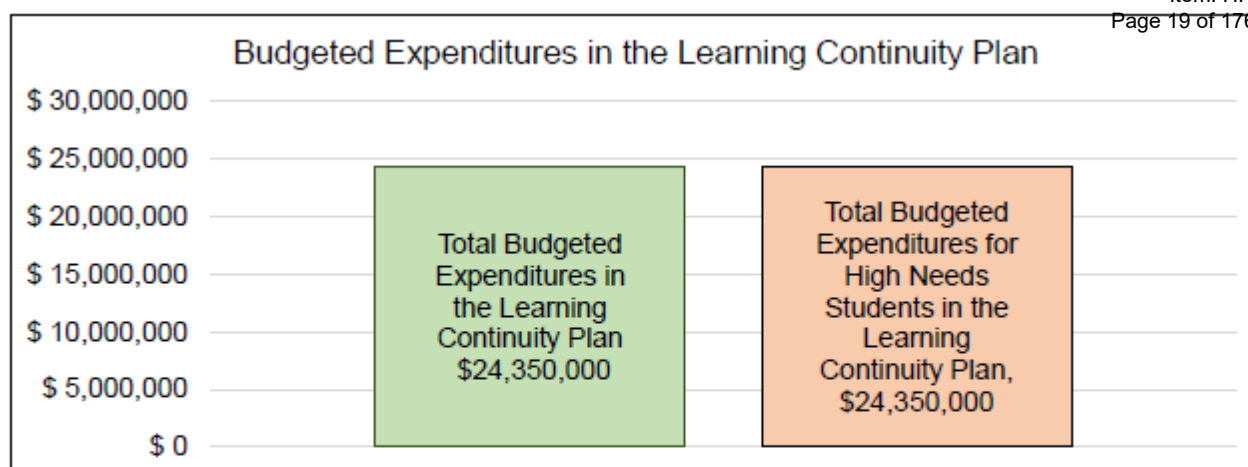
School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs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



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

The total revenue projected for Hayward Unified School District is \$300,044,643.00, of which \$203,460,348.00 is Local Control Funding Formula (LCFF) funds, \$30,650,578.00 is other state funds, \$22,032,021.00 is local funds, and \$43,901,696.00 is federal funds. Of the \$43,901,696.00 in federal funds, \$24,546,588.00 are federal CARES Act funds. Of the \$203,460,348.00 in LCFF Funds, \$40,214,330.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020-21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Hayward Unified School District plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Hayward Unified School District plans to spend \$295,649,776.00 for the 2020-2021 school year. Of that amount, \$24,546,588.00 is tied to actions/services in the Learning Continuity Plan and \$271,299,776.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for 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.

Increased or Improved Services for High Needs Students in in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, Hayward Unified School District is projecting it will receive \$40,214,330.00 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 Learning Continuity Plan. Hayward Unified School District plans to spend \$24,546,588.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following: diagnostics and assessments to properly place students as a basis for support and guide instruction, English Learners will receive both Designated and Integrated ELD throughout the school day supporting students at the Emerging, Expanding, and Bridging proficiency levels. Integrated ELD will provide support during the instructional time in all content areas. ELs will receive additional linguistic scaffolds provided within the lesson, small group intervention based on student needs, translation of content lessons through Bilingual Instructional Assistants, and Site based EL Specialists to meet with students on an individual and small group basis.

HUSD recognizes that students with disabilities are at a greater risk of experiencing learning loss due to school closures and the implementation of distance learning. In an effort to provide support to address this loss, educational team members will review data, progress, goals/objectives, and services on a regular basis. IEP team meetings will be held to discuss any identified learning loss and determine needed accommodations, supports, and services needed to address the student's needs. Students who are not attending, not participating, or exhibiting atypical behaviors receive more frequent communication via phone, text, or email. Teams may also initiate an IEP team meeting to discuss the need for additional goals and/or services. School Psychologists- District will fund 1.4 FTE school psychologists above the amount specified for special education. Psychologists play a critical role in the early identification of learning needs and referral to appropriate supports. During school closures and distance learning, the role of psychologists remains critical as many students will have, layered upon

their existing learning gaps, additional learning loss. Being able to appropriately assess individual student needs and connect them to appropriate supports is crucial to support addressing learning loss.

HUSD will be using Leveled Literacy Intervention (LLI) is a K-12 program designed to accelerate students' reading fluency and comprehension. We will set up LLI in small-group instruction based on students' reading levels. These small groups can meet remotely, or in-person once it is deemed safe to do so. The program includes assessments -- diagnostic, formative, and summative -- so that the LLI provider can determine students' needs and growth at every step of the program. We will have training established to ensure that staff is appropriately trained as well as buy necessary materials needed. HUSD will hire, as needed, additional staff and provide them with the training and materials necessary to provide LLI as an intervention for students. LLI will be used with both English learners and English-Only students whose learning needs are acute.

HUSD staff are supporting parent/guardians to update online their student and family information and annual permissions (including remote learning dynamics) through a parent portal into our student information system. This will allow families to have better access to district information and enhanced communication between school and families during distance learning.

Teachers and staff had 2 days of professional development training and a series of engagement tools to welcome and connect with students and families at the start of school. Teachers hold the primary relationship with students and their families and teachers, counselors, other certified and classified staff worked over the summer to develop engagement strategies in five urgency areas including Establishing Relationships with students & families, Technology Competency, Effective Online Teaching & Learning School attendance clerks and administrators monitor attendance through Infinite Campus (student information system) and review summary reports weekly to identify students who are not participating in distance learning.

HUSD uses Attention2Attendance, a web based absence tracking and notification system. This system is modified for 2020-2021 to focus on promoting engagement by tracking absences, excused and unexcused and notifying families via mail, text, and email. The system allows schools to track attendance and set up reminders and remote meeting between parent/guardians and staff to resolve issues behind absences. Communications focus the importance of participation in distance learning and encourage families to connect with school to access needed resources.

Schools have classified staff including Family Engagement Outreach & Equity Specialists, (FEOES), Coordination of Services Team (COST) Specialists, and before & afterschool Youth Enrichment Program (YEP) and all school levels and Campus Safety Officers at secondary schools. This staff support school engagement efforts by reaching out to students and families and connecting them with school and community resources to help students stay engaged. Schools COST organize and facilitate school and community resources and connect students to social, emotional, health, academic and related resources. COST is the main process for students to receive MTSS resources. Schools partner with a variety of community based organizations and city and county agencies providing counseling, tutoring and other related resources.

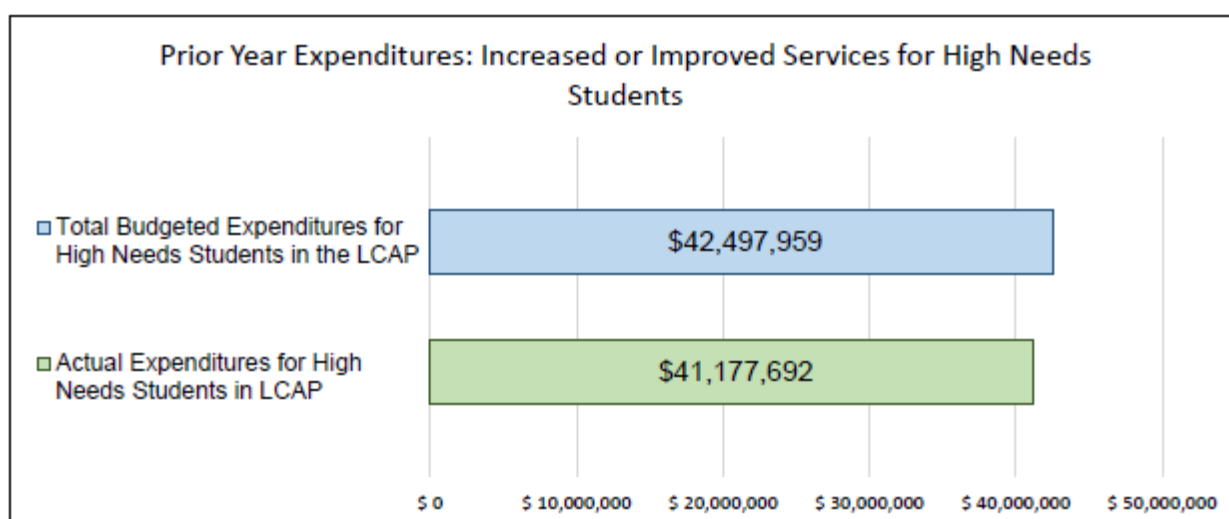
HUSD's Newcomer Support Program offers outreach and support services to new immigrant students and their families including those without status. Support is provided in a range of languages through the district's World House Program, Language Assessment Center and contracted for indigenous languages. Services include health and mental health access, legal, social, and academic support.

The District Child Welfare & Attendance office supports school based efforts when students reach higher levels of absenteeism and disengagement. CWA Outreach Workers have links to community resources and serve as the district liaisons for homeless, foster, and newcomer students and families.

The Family Engagement Outreach and Equity Specialist in partnership with teachers will host a series of Parent Power Session workshops weekly to engage families in understanding how to navigate academic platforms (i.e. Google Classroom, Class Dojo, Clever) and health related services. Families will also be engaged on Friday evening through a series of virtual 2Gen approach family nights in the fall and the spring to continue engagement through social distancing.

The Parent Ambassadors program has adjusted it's services to maintain safety. Monthly meetings will be held on a virtual platform and parent volunteers will continue to help school sites with materials distribution, parent to parent support, and breakout rooms during instructional time when needed.

Update on Increased or Improved Services for High Needs Students in 2019-2020



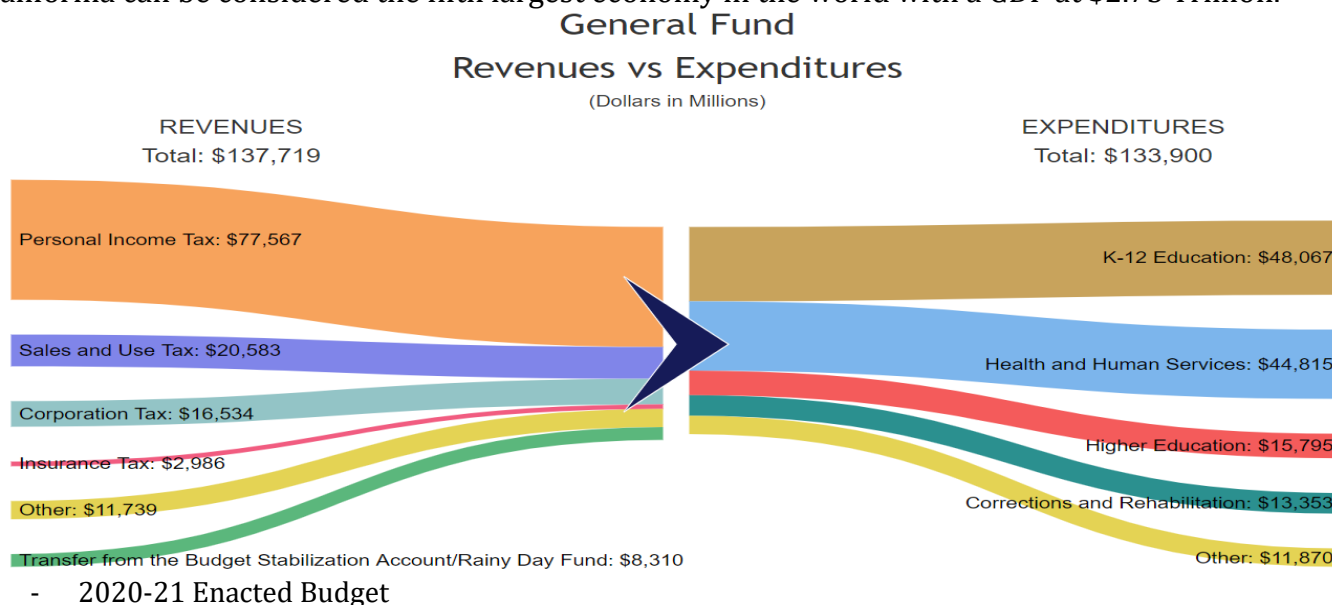
This chart compares what Hayward Unified School District budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Hayward Unified School District actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, Hayward Unified School District's LCAP budgeted \$42,497,959.00 for planned actions to increase or improve services for high needs students. Hayward Unified School District actually spent \$41,177,692.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$1,320,267.00 had the following impact on Hayward Unified School District's ability to increase or improve services for high needs students:

The reduction in expenditures was focused on unfilled vacancies, supports from providers, and school sites councils allocating funds, but not being able to implement services due to the facilities shutdown. These unspent funds are carried over to utilize this current year to provide supports for the targeted populations of high-needs students.

State Economy

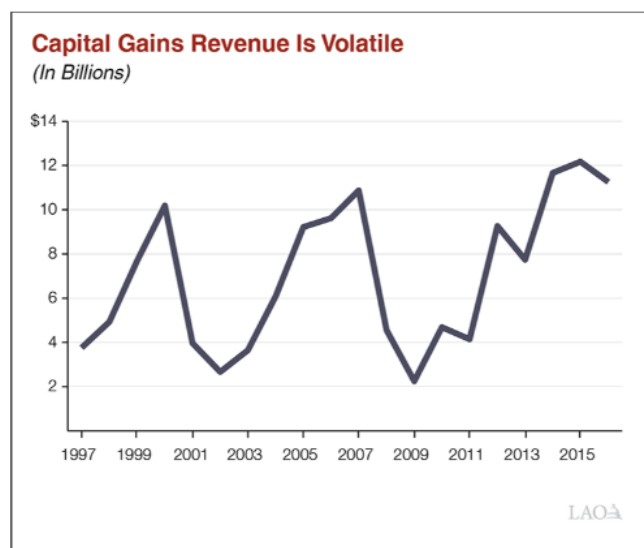
California can be considered the fifth largest economy in the world with a GDP at \$2.75 Trillion.



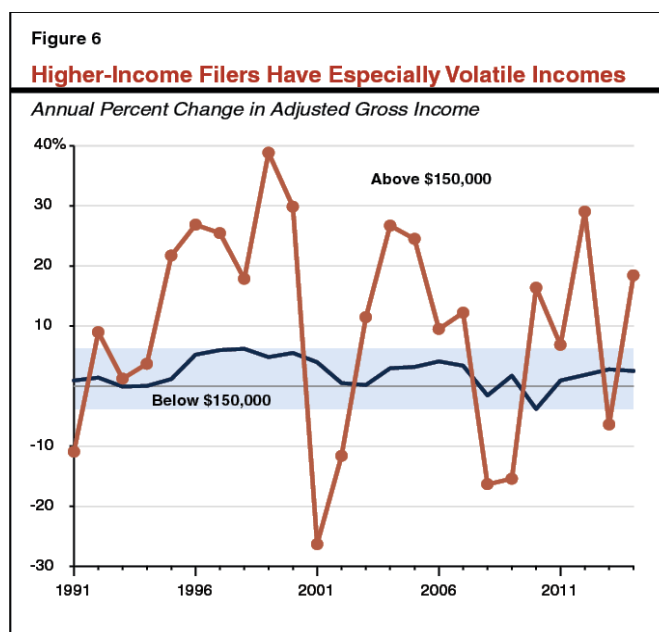
Tax Structure

The size of this operation utilizes a robust General Fund of \$137.7 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.

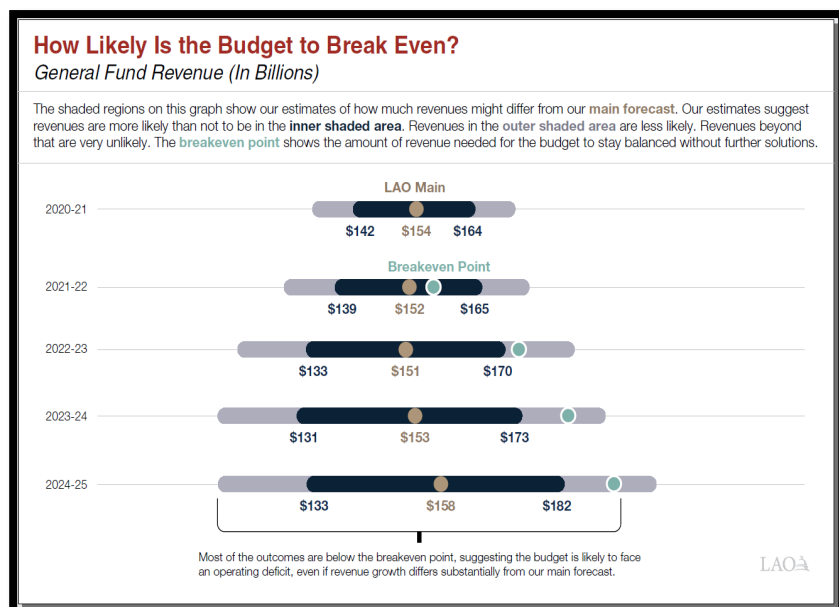


The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax which creates instability for the State. The graphic on the right reflects the variability in personal income tax collected from filers with income above \$150,000 vs personal income tax from filers with income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

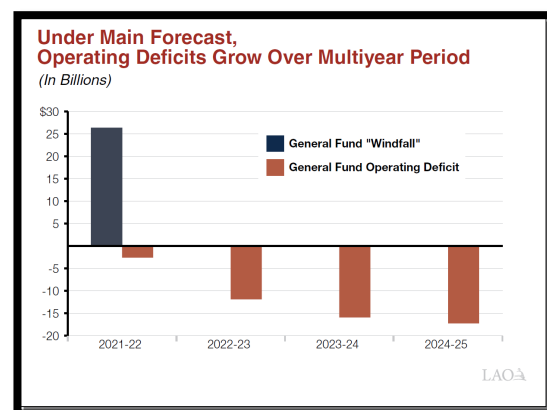


The Legislative Analysts' Office (LAO) is a non-partisan Fiscal and Policy Advisor to the State Legislature. The LAO develops a Fiscal Outlook report each November to help the State begin their budget development process for the following year.

The Fiscal Outlook, published on November 18, 2020 from the LAO, is positive for the current year (2020/21), but becomes very concerning for the future years. As the 2020/21 Budget was enacted, it was during the initial height of the global pandemic and rightfully conservative. Since then, revenues have picked up better than expected and the LAO is projecting a large windfall for one year. The graphic below reflects the structural deficit in the State Budget, where the Green dot is the revenues needed for a balanced budget, the Bronze dot is the LAO projection and the Navy Blue bar is the projected range.



It is welcome news that the State is projecting a sizable windfall potentially available in the upcoming year, however the LAO does project a structural deficit going forward that will need to be addressed soon. Also, considering the Fiscal Outlook was published prior to the current Shelter-in-Place announced on December 4 2020, one concern is the reliability of the outlook now.



Ultimately, the Governor and the Department of Finance are the ones who submit a budget proposal to the State Legislature and they are not tied to using projections from the LAO. So we will have to wait until the Governor's January Budget Proposal is released assess how the State Economy impacts K-12 Education.

The LAO does provide recommendations for the Governor and State Legislature to consider when making budget proposals. Key Recommendations from the LAO:

1. Restore Budget Resilience
2. Address One-Time Pandemic Needs
3. Begin Multiyear Effort to Address Ongoing Deficit Now

As noted in this document, the District also has a structural deficit due to the continued decline in enrollment experienced. Therefore, incorporating the LAO's recommendations would be prudent to stabilize the budget, meet the needs of our students, families, and staff during this pandemic, and plan now for implementing budget adjustments for the 2022/23 fiscal year.

State Pension Costs

The District is annually paying millions more in retirement costs than it did prior to 2013 due to the State's strategy to address unfunded liabilities from two of the state retirement systems (CalSTRS and CalPERS) by passing costs down to school districts.

History

Since the late 1970's, school districts would contribute a fixed 8.25% of a person's salary to CalSTRS to fund a person's pension. For CalPERS, school districts would have a variable rate, but fixed limit at 13.02% of a person's salary, would be contributed to CalPERS.

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.

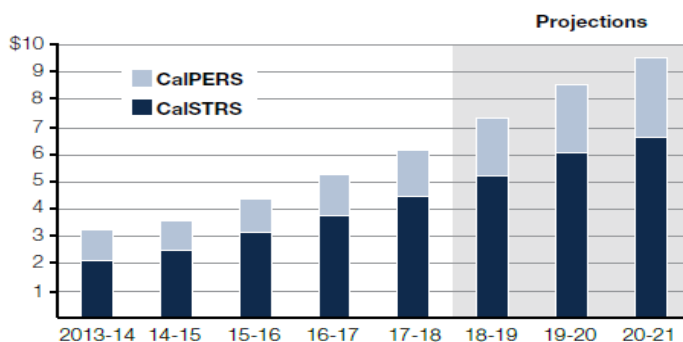
CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.

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.

State Unfunded Liabilities

Over time, the State utilized various actuarial reports to identify large unfunded liabilities in excess of \$70B. The current structure was not addressing this and needed to be changed. As a result, with the implementation of the new funding formula for education (LCFF), school

School District Contributions (In Billions)



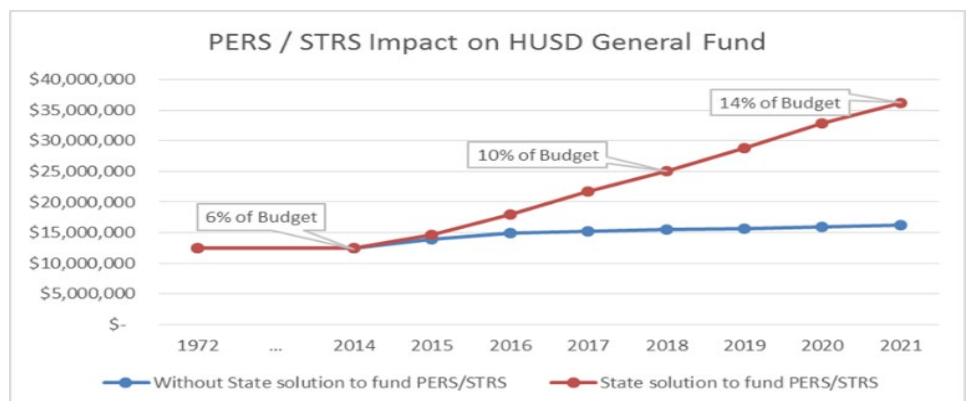
districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby next year; we will be spending approximately \$19 million more annually towards retirement costs than prior to AB 1469 being implemented. The chart on the left notes the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

STRS and PERS than it has previously. Below is an illustration, in Billions, on the amount increased amount of contributions school districts are making over the last few years. Roughly \$6 billion more on an annual basis or \$1,000 per student per year.

The solution, as noted below, requires school districts to contribute a lot more funding to

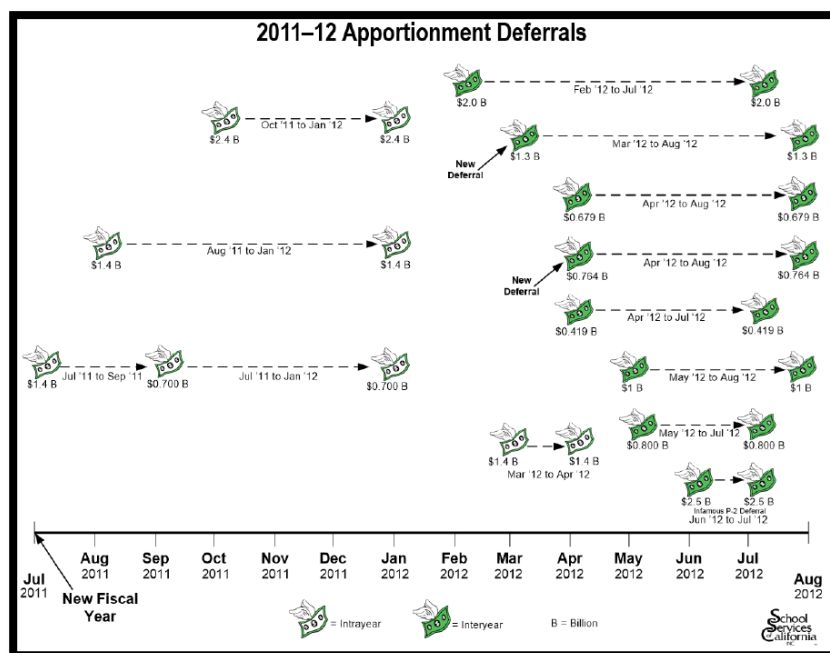
Total Impact of CalPERS and CalSTRS on Hayward USD:

The result of the additional \$20 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.



Cash Apportionment Deferrals

The State of California uses a different accounting method than school districts within the State. Both methods follow Generally Accepted Accounting Principles (GAAP) and comply with the Governmental Accounting Standards Board (GASB). The State uses a Cash accounting method, which recognizes revenues and expenditures based on when the cash coming in or going out. School districts in California use the Accrual accounting method, which recognizes revenues and expenditures in the fiscal year they are attributable to, not the fiscal year it is received or expended. Therefore, the State can use an apportionment deferral to reflect a cut to education funding without having school districts reflecting the same cut. The State heavily utilized this as a cost savings measure for 2020-21 where \$11 Billion in cash owed to school districts was deferred from 2020-21 to 2021-22. This amount of cash deferral was focused during the March through June 2021 months.



This is an illustration of what a cash deferral is based on 2011-12, when the State was at the height of the budget challenges during the Great Recession and utilized over \$9.5B in cash deferrals to education. These deferrals put a significant amount of pressure on school districts to manage their cash and ensure they have sufficient cash to meet payroll needs. At times, school districts resorted to issuing loans, called TRAns (Tax Revenue Anticipation Notes), in order to meet cash flow shortages.

Below is what our projected cash looks like for this year (in millions):

This shows cash for the month of March 2021 very low, April 2021 (a month where cash is typically strong due to local property tax collections) is relatively low, and cash for the months of May and June actually negative without an outside temporary infusion of cash.

This also shows we would have needed a TRAN as early as this past October, if we did not receive the CARES Act funding when we did.

Month-Year	Beginning Cash	Net Change	Ending Cash	Average Monthly Payroll
Jul-20	\$1.5	\$5.6	\$7.1	\$6.0
Aug-20	\$7.1	\$2.6	\$9.7	\$6.0
Sep-20	\$9.7	\$24.1	\$33.8	\$23.0
Oct-20	\$33.8	(\$12.0)	\$21.8	\$23.0
Nov-20	\$21.8	\$11.8	\$33.6	\$23.0
Dec-20	\$33.6	\$9.5	\$43.0	\$8.0
Jan-21	\$43.0	(\$26.1)	\$17.0	\$38.0
Feb-21	\$17.0	\$0.7	\$17.7	\$23.0
Mar-21	\$17.7	(\$14.8)	\$2.9	\$23.0
Apr-21	\$2.9	\$7.1	\$10.0	\$23.0
May-21	\$10.0	(\$12.6)	(\$2.6)	\$23.0
Jun-21	(\$2.6)	(\$15.8)	(\$18.4)	\$23.0

2020-21 1st Interim Planning Factors

Multi-Year Projection Factors	2019-20	2020-21	2021-22	2022-23
Statutory COLA (DOF)	3.26%	2.31%	2.48%	3.26%
Deficit Factor	-	-2.31%	-2.48%	-3.26%
LCFF Funded COLA	3.26%	0.00%	0.00%	0.00%
CARES Act	-	\$24.5M	No	No
Cash Deferrals	-	\$11.0B	\$9.0B	\$9.0B
Enrollment	19,746	19,071	19,144	18,799
Current Year ADA	18,651.41	18,710.67	17,983.30	17,778.27
Net Charter School ADA Shift	117.86	0.00	117.86	117.86
NPS ADA - Annual	59.26	0.00	57.89	57.89
LCFF Funded ADA	18,710.67	18,710.67	18,591.44	17,924.70
Higher of Current Year or Prior Year ADA Less Charter Shift	Current Year	Prior Year	Prior Year	Prior Year
LCFF Unduplicated Percentage	77%	71%	77%	77%
STRS Employer Statutory Rates	17.10%	16.15%	16.02%	18.10%
PERS Employer Projected Rates	19.72%	20.70%	23.00%	26.30%
Lottery - Unrestricted per ADA	\$149.00	\$150.00	\$150.00	\$150.00
Lottery - Prop. 20 per ADA	\$48.00	\$49.00	\$49.00	\$49.00
Mandated Block Grant for Districts - K-8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18
Mandated Block Grant for Districts - 9-12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94

ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

Cost of Living Adjustment (COLA) in LCFF

- A 1% change in attendance or in COLA results in a \$2M change in LCFF revenues for the District.
- 2020/21 and for the foreseeable future, COLA is not expected. With COLA, no projected necessary reductions would be reflected in our finances.

LCFF	2020/21	2021/22	2022/23
No COLA	201.9M	200.5M	193.6M
With COLA	206.6M	205.4M	204.8M
Difference	4.7M	4.9M	11.2M

History

- Approximately \$4M in expenditures were reduced for 2018/19.
- Approximately an additional \$9M in expenditures were reduced 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 at the time so that programmatic support can be maintained during distance learning.

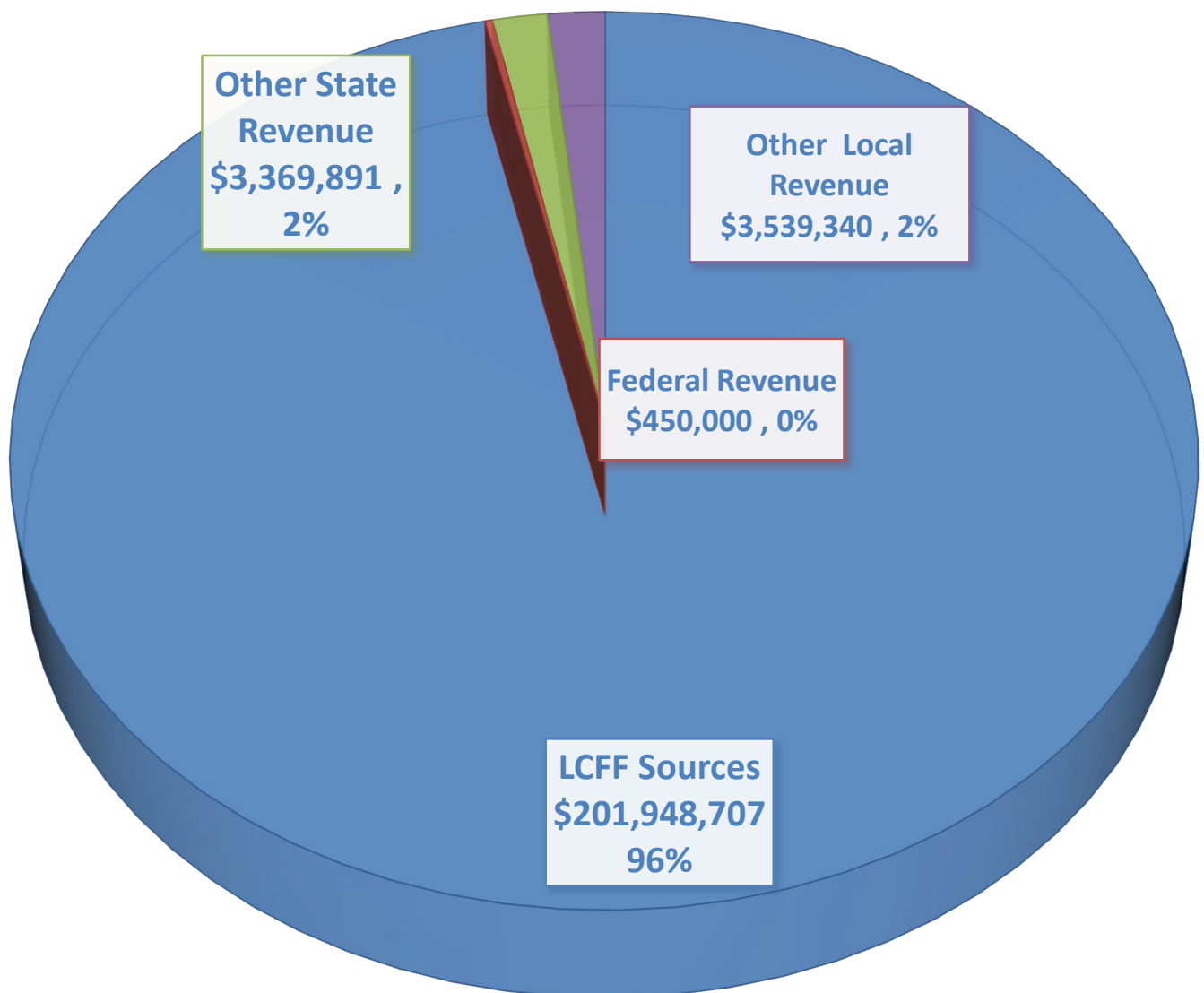
Multi-year Planning

- This global health crisis has led to a global financial crisis and a clear road to financial recovery cannot be known without addressing the health crisis.
- Despite the crisis, 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.
- Due to the continued decline in enrollment and the temporary reprieve in ADA funding for 2020/21, there is a dramatic decrease in LCFF revenues of nearly \$7.0M in one year for 2022/23.

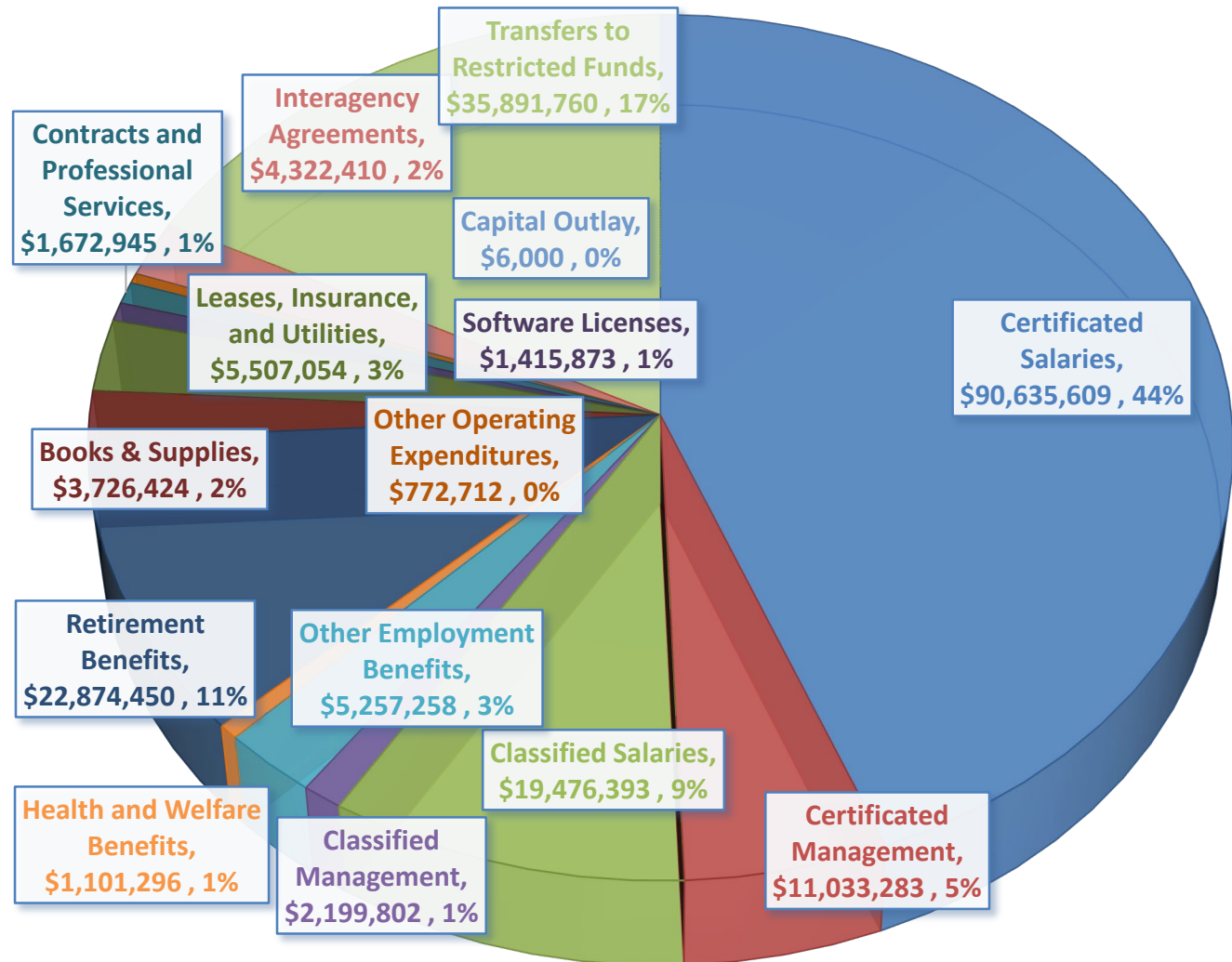
Unrestricted General Fund Revenues

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 \$35,891,760 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. Over 90% 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

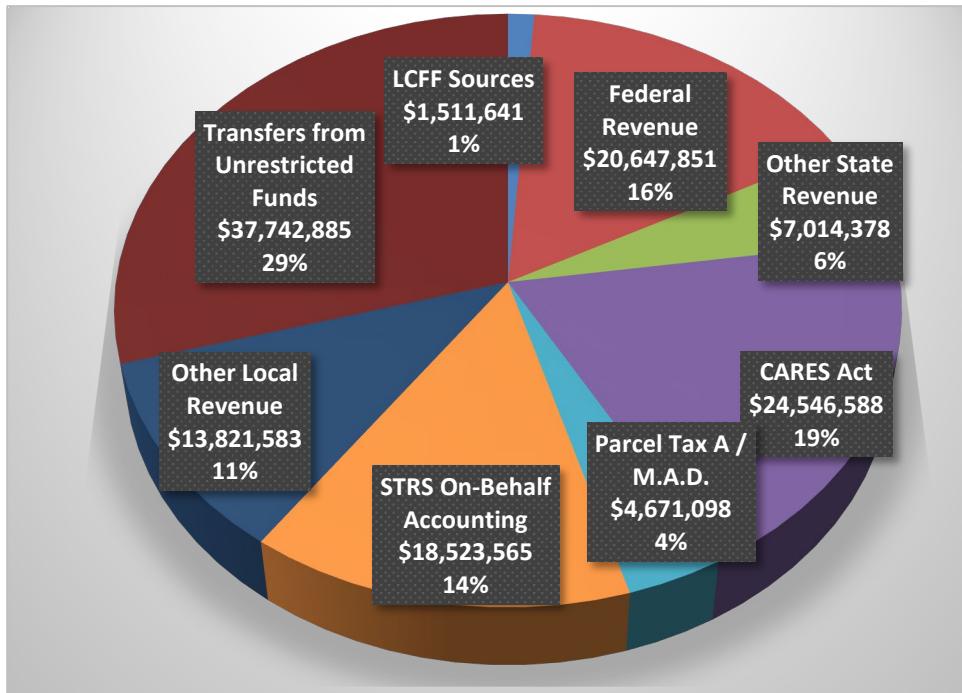
Hayward Unified School District

2020-21 1st Interim

Unrestricted General Fund

	2020-21 1st Interim Budget	2021-22 Projected Budget	2022-23 Projected Budget
Beginning Fund Balance	\$14,374,028	\$17,788,697	\$8,018,332
Revenues:			
LCFF Sources	\$201,948,707	\$200,473,098	\$193,602,525
Federal Revenues	\$450,000	\$450,000	\$450,000
Other State Revenues	\$3,369,891	\$3,258,335	\$3,208,335
Other Local Revenues	\$3,539,340	\$3,489,340	\$3,689,340
Other Financing Sources/Contributions	\$(37,742,885)	\$(44,779,836)	\$(45,320,237)
Total Revenues	\$171,565,053	\$162,890,937	\$155,629,963
Expenditures:			
Certificated Salaries	\$101,668,892	\$105,150,737	\$105,511,400
Classified Salaries	\$21,676,195	\$25,600,928	\$25,725,660
Employee Benefits	\$29,233,005	\$31,607,777	\$34,590,734
Books and Supplies	\$3,726,424	\$2,726,424	\$2,726,424
Services, Other Operating Expenses	\$9,995,798	\$10,188,084	\$10,188,084
Capital Outlay	\$6,000	\$6,000	\$6,000
Other Outgo	\$3,695,196	\$3,695,196	\$3,695,196
Direct Support/Indirect Costs	\$(1,851,125)	\$(1,563,843)	\$(1,493,843)
Other Financing Uses	\$0	\$0	\$0
Total Expenditures	\$168,150,385	\$177,411,302	\$180,949,656
Projected Necessary Reductions	\$0	(\$4,750,000)	(\$4,868,750)
Projected Necessary Reductions	\$0	\$0	(\$20,000,000)
Total Expenditures	\$168,150,385	\$172,661,302	\$156,080,906
Net Surplus / (Shortfall)	\$3,414,668	(\$9,770,365)	(\$450,943)
Ending Fund Balance	\$17,788,697	\$8,018,332	\$7,567,389
Components of Ending Fund Balance			
Reserve for Revolving & Stores	\$150,262	\$150,262	\$150,262
Reserve for Restricted Programs	\$0	\$0	\$0
3% Reserve for Economic Uncertainty	\$7,714,493	\$7,839,443	\$7,406,572
Total Restricted Reserves	\$7,864,756	\$7,989,706	\$7,556,834
Total Unrestricted Reserves Beyond Required Minimum	\$9,923,941	\$28,626	\$10,555

Restricted General Fund Revenues



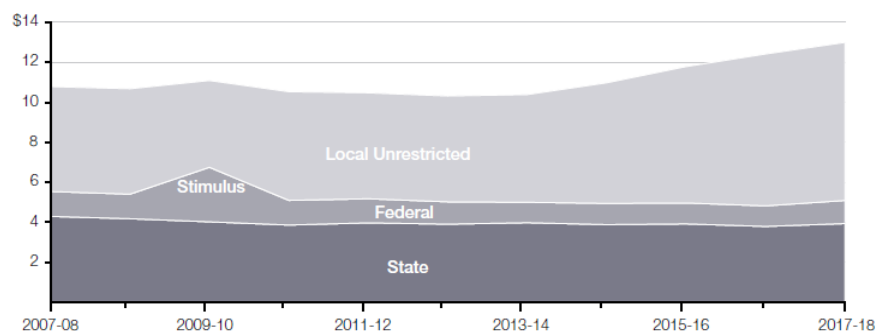
Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

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

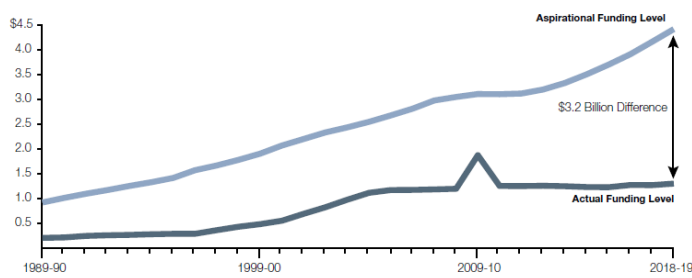
Unrestricted Funds Covering Growing Share of Special Education Costs
Special Education Spending by Fund Source, 2017-18 Dollars (In Billions)



LAO

Figure 15

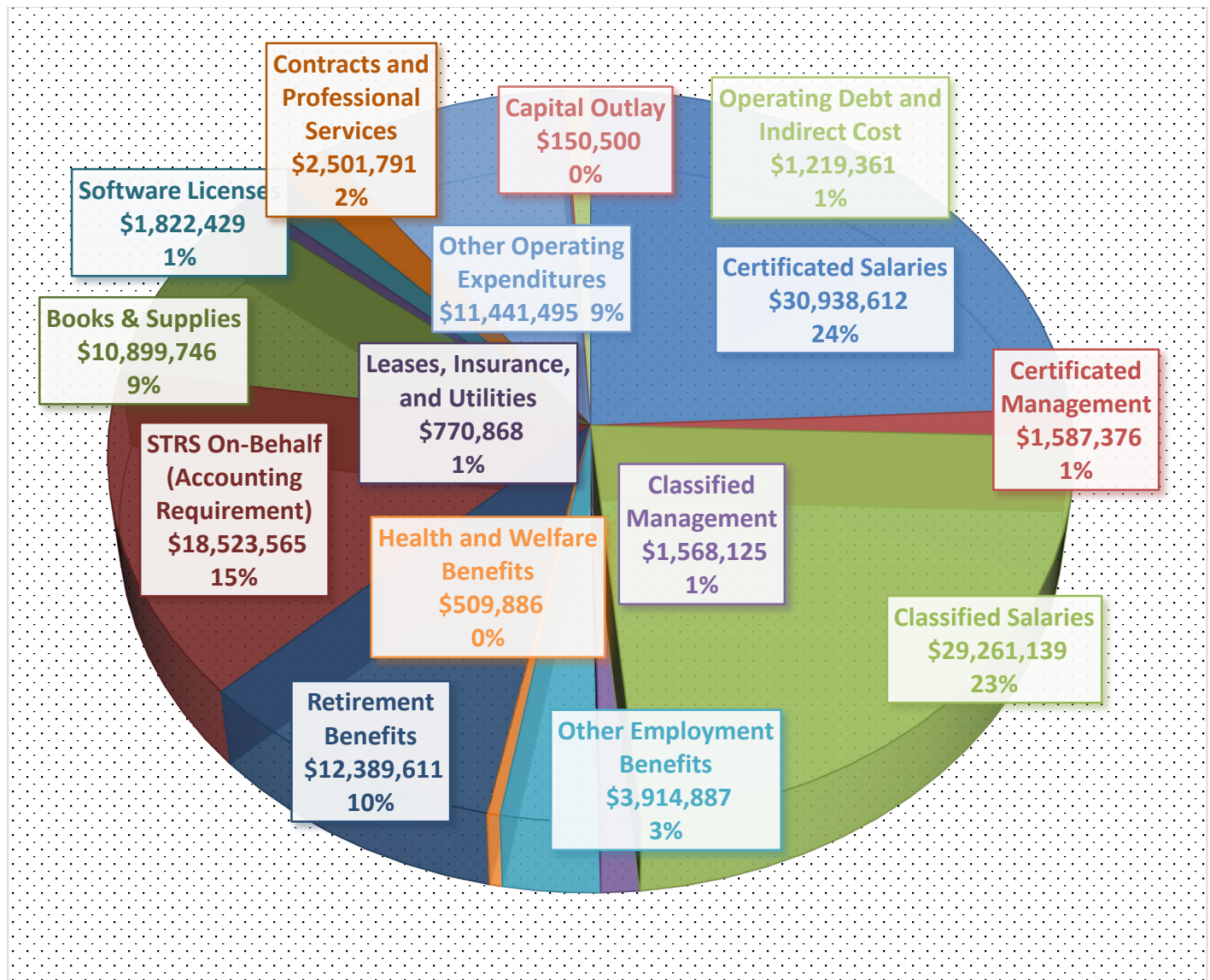
Federal Special Education Funding Falls Short of Aspirational Target
Federal Special Education Funding for California (In Billions)



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 75% 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

2020-21 1st Interim

Restricted General Fund

	2020-21 1st Interim Budget	2021-22 Projected Budget	2022-23 Projected Budget
Beginning Fund Balance	\$6,461,248	\$7,441,446	\$7,231,831
Revenues:			
LCFF Sources	\$1,511,641	\$1,511,641	\$1,511,641
Federal Revenues	\$43,451,695	\$17,793,018	\$17,793,018
Other State Revenues	\$27,280,687	\$25,117,610	\$25,117,610
Other Local Revenues	\$18,492,681	\$17,741,760	\$17,741,760
Contributions	\$37,742,885	\$44,779,836	\$45,320,237
Total Revenues	\$128,479,589	\$106,943,865	\$107,484,266
Expenditures:			
Certificated Salaries	\$32,525,988	\$26,910,492	\$27,203,143
Classified Salaries	\$30,829,264	\$26,309,376	\$26,423,917
Employee Benefits	\$35,337,949	\$33,086,276	\$34,580,055
Books and Supplies	\$10,899,746	\$3,480,644	\$3,480,644
Services, Other Operating Expenses	\$16,536,583	\$16,423,695	\$16,744,072
Capital Outlay	\$150,500	\$10,919	\$10,919
Other Outgo	\$89,877	\$89,877	\$89,877
Direct Support/Indirect Costs	\$1,129,484	\$842,202	\$772,202
Other Financing Uses	\$0	\$0	\$0
Total Expenditures	\$127,499,391	\$107,153,480	\$109,304,829
Net Surplus / (Shortfall)	\$980,198	(\$209,615)	(\$1,820,563)
Ending Fund Balance	\$7,441,446	\$7,231,831	\$5,411,268
Components of Ending Fund Balance			
Reserve for Restricted Programs	\$7,441,446	\$7,231,831	\$5,411,268
Total Restricted Reserves	\$7,441,446	\$7,231,831	\$5,411,268

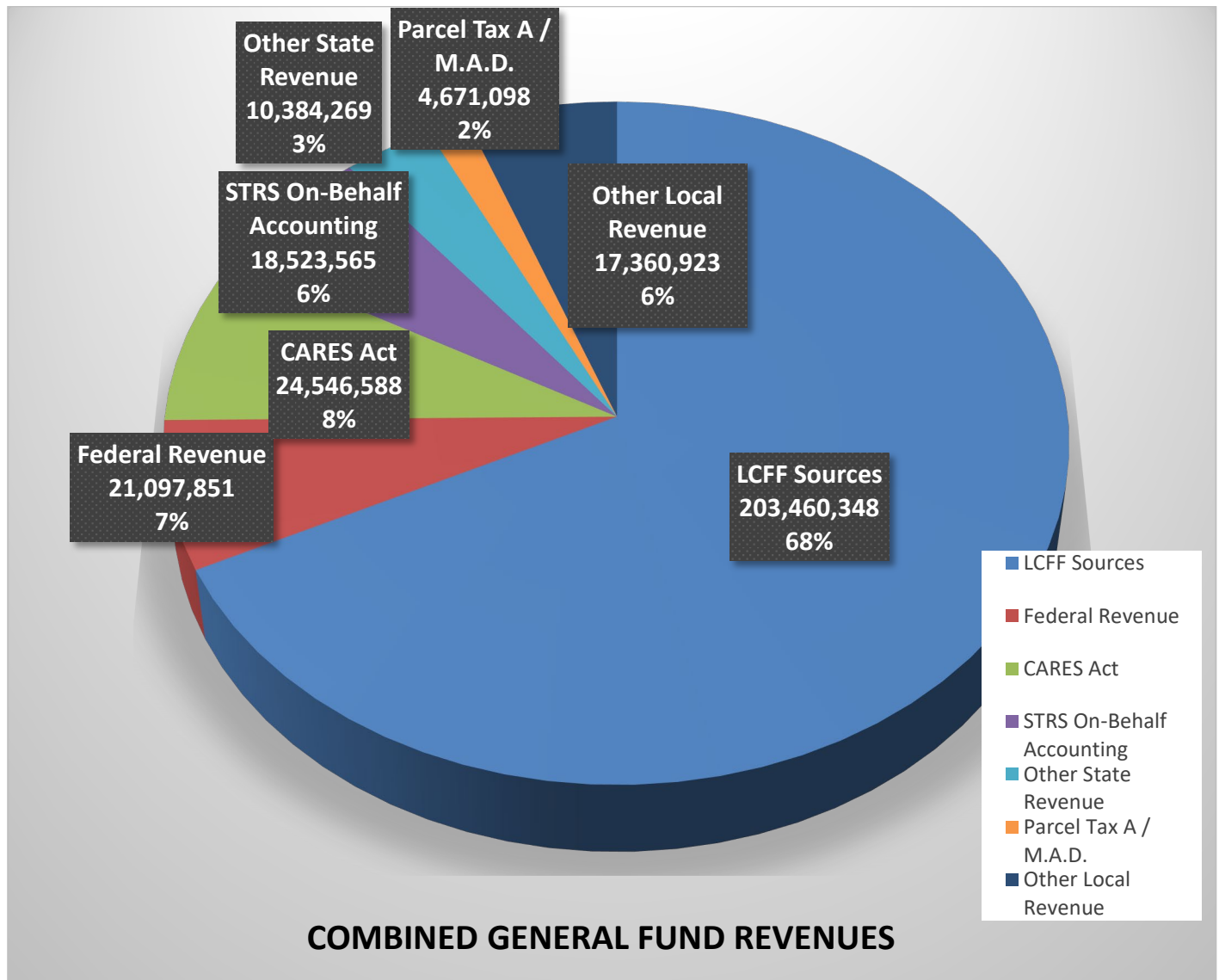
The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Local Taxes: Measure A Parcel Tax and Maintenance Assessment District
- CARES Act
- 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

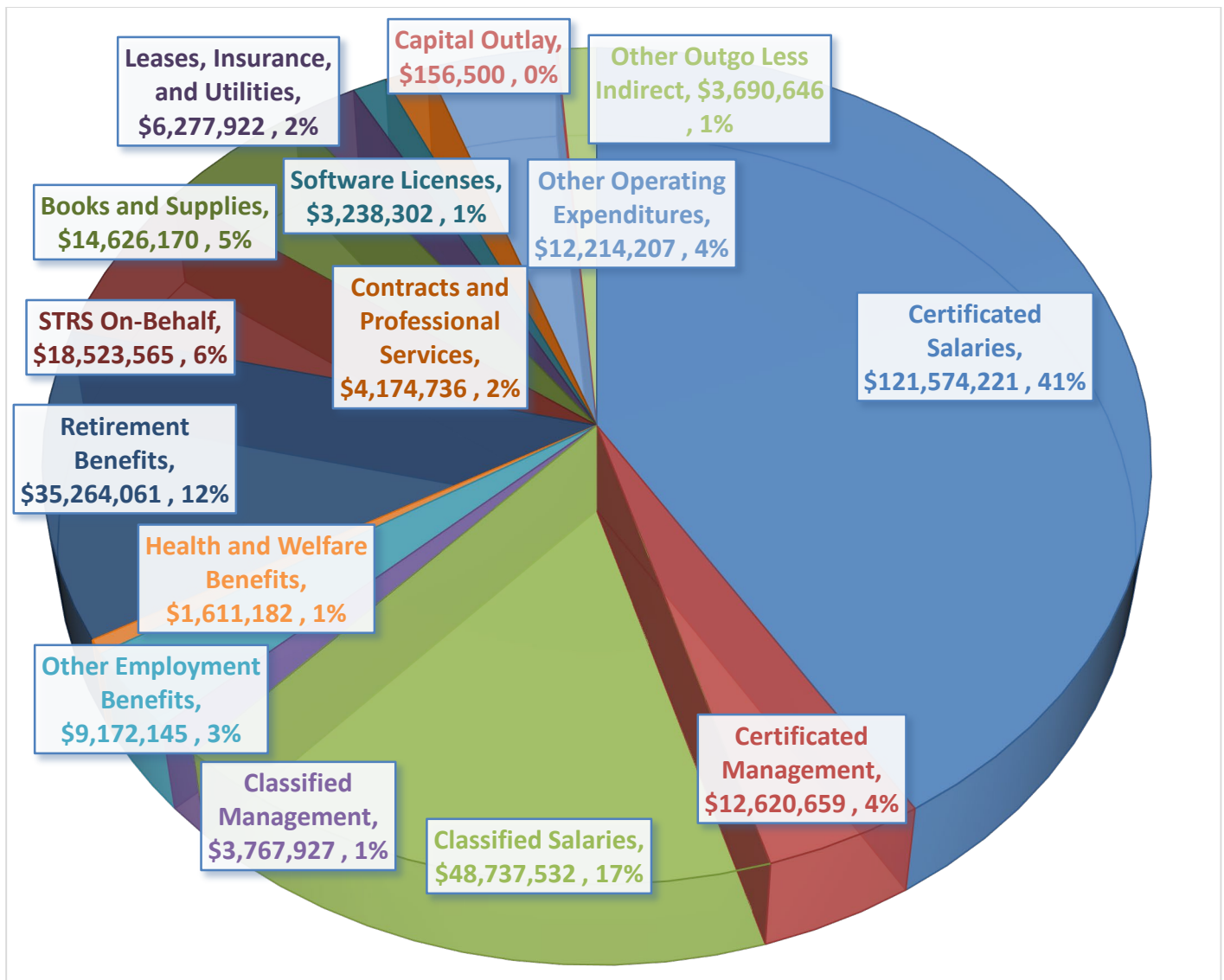
Board Adopted Resolution 1819-35 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health 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 Measure A Parcel Tax and Maintenance Assessment District measures represent 2% of all the General Fund revenue received; over 70% of General Fund revenue received is from the State; and Federal funds represent 7% of total General Fund revenues. A large portion of the Other Local Revenue is dedicated to Special Education and received from our local Mid-Alameda Special Education Local Plan Area (SELPA).



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 85% 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

2020-21 1st Interim

Combined General Fund

	2020-21 1st Interim Budget	2021-22 Projected Budget	2022-23 Projected Budget
Beginning Fund Balance	20,835,276	25,230,143	15,250,163
Revenues:			
LCFF Sources	\$203,460,348	\$201,984,739	\$195,114,166
Federal Revenues	\$43,901,695	\$18,243,018	\$18,243,018
Other State Revenues	\$30,650,578	\$28,375,945	\$28,325,945
Other Local Revenues	\$22,032,021	\$21,231,100	\$21,431,100
Other Financing Sources/Contributions	\$0	\$0	\$0
Total Revenues	\$300,044,642	\$269,834,802	\$263,114,229
Expenditures:			
Certificated Salaries	134,194,880	132,061,228	132,714,543
Classified Salaries	52,505,459	51,910,303	52,149,578
Employee Benefits	64,570,954	64,694,052	69,170,789
Books and Supplies	14,626,170	6,207,068	6,207,068
Services, Other Operating Expenses	26,532,381	26,611,779	26,932,156
Capital Outlay	156,500	16,919	16,919
Other Outgo	3,785,073	3,785,073	3,785,073
Direct Support/Indirect Costs	(721,641)	(721,641)	(721,641)
Other Financing Uses	0	0	0
Total Expenditures	295,649,776	284,564,782	290,254,485
Projected Necessary Reductions	0	(4,750,000)	(4,868,750)
Projected Necessary Reductions			(20,000,000)
Total Expenditures	295,649,776	279,814,782	265,385,735
Net Surplus / (Shortfall)	4,394,866	(9,979,980)	(2,271,506)
Ending Fund Balance	25,230,143	15,250,163	12,978,657
Components of Ending Fund Balance			
Reserve for Revolving & Stores	150,262	150,262	150,262
Reserve for Restricted Programs	7,441,446	7,231,831	5,411,268
3% Reserve for Economic Uncertainties	7,714,493	7,839,443	7,406,572
Total Restricted Reserves	15,306,202	15,221,537	12,968,102
Total Unrestricted Reserves Beyond Required Minimum	9,923,941	28,626	10,555
Total Reserves (Minimum Required 3% and Undesignated Reserves)	6.86%	3.01%	3.00%
Total Reserves Beyond Required Minimum	3.86%	0.01%	0.00%

Additional State Funding for Education

1. Full and Fair Funding

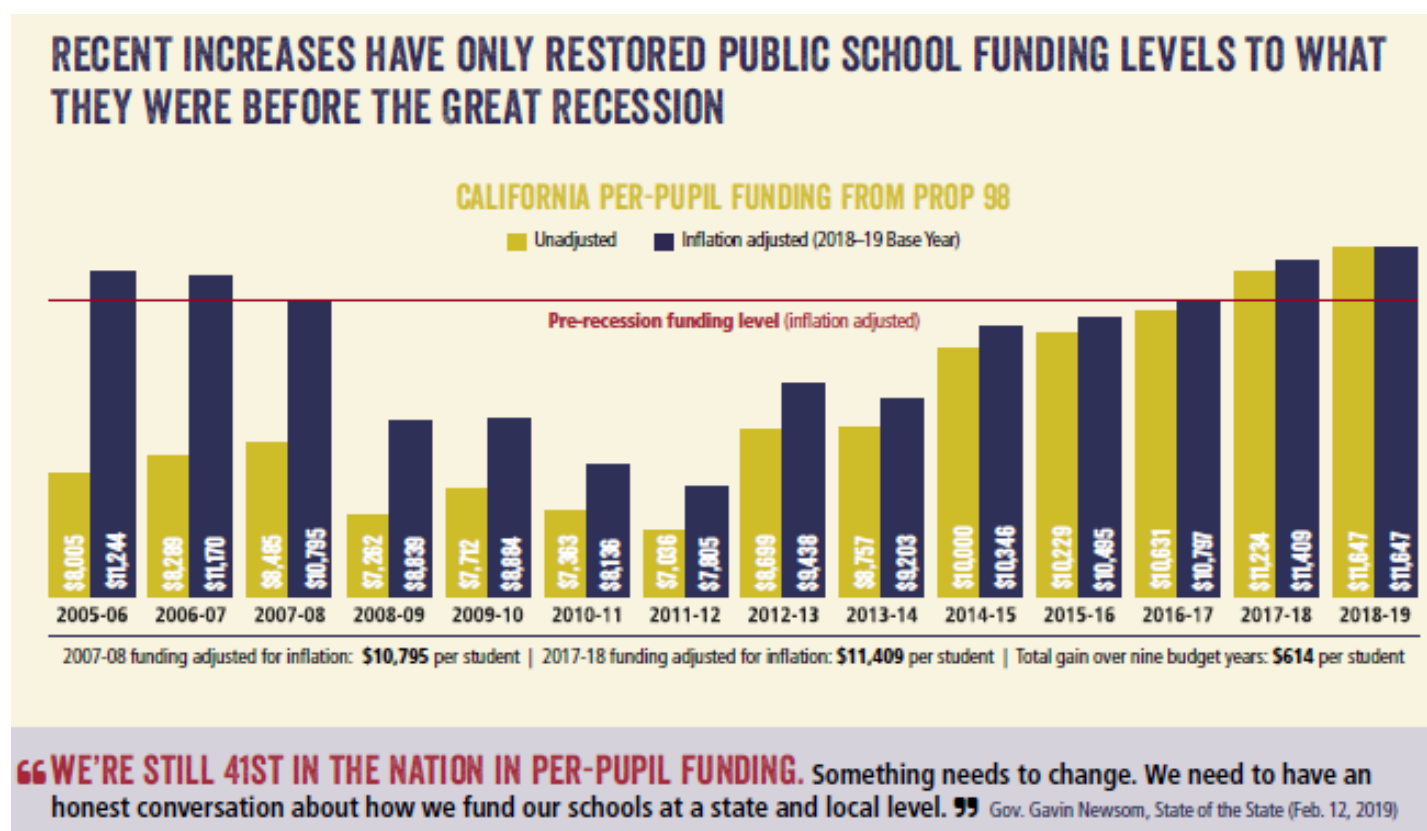
On March 27, 2019, the Board adopted Resolution 1819-24: Calling for Full and Fair Funding of CA's Public Schools. Despite boasting the fifth-largest economy in the world and the highest gross domestic product of any state, California sits near the bottom nationally in nearly every significant measure of school funding and school staffing.



California's rank tied for
45th

Adjusted for cost of living, California ranks 41st in per-pupil funding. We're 45th in the percentage of taxable income spent on education, 45th in student-teacher ratios, and 48th in staff per student. That's not good enough for our children, our state, or our future.

California is the home of innovation and opportunity — we've never been content with average. To meet the needs of 6.2 million public school students and prepare them for an increasingly competitive, complex, and technological world, we simply must do more. We must secure Full and Fair Funding for public schools.





If the state funded schools at **just the national average**, that would increase funding by

\$1,961 per pupil



For a classroom of 25 students, that's an additional

\$49,025 for student support services



With an additional \$1,961 PER STUDENT, a school with 500 students would have \$980,500 in additional revenue. This would allow the school many options to begin to address inequities.

Free or reduced-price lunch eligible

58.6

52

● California ● National Average

Source: California Dept. of Education Student Poverty FRPM Data (Mar 2016)

English learners (% of enrollment)

22.7

9.3

● California ● National Average

Source: NCES (2013-14)

41st

in per-pupil funding

Per-pupil funding

\$12,252

\$10,291

\$1,961 funding gap

Source: California Budget & Policy Center through 2015-16

45th

in pupil-teacher ratios

Pupils per teacher

15.4

22.1

135,041 teachers needed to close the gap

Source: NEA (2015-16)

48th

in pupil-staff ratio

All staff: students per staff member

8

11

213,711 staff needed to close the gap

Source: NCES (2014-15)

● California ● National Average

California has one of the worst teacher-pupil ratios in the nation and some of the lowest overall staffing levels in the country.

	All Staff	Officials and admin.	Principals and asst. principals	Instructional aides	Guidance counselors	Librarians
California	11.7	2,141	382	97.6	822	8,096
National Average	8.1	750	298	67.8	491	1,109
Difference	3.6	1,391	85	29.8	331	6,981
Additional staff to close gap	238,781	5,469	4,695	28,456	5,186	4,909
Ranking	48th	47th	44th	46th	49th	50th



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

2. Schools and Communities First



On October 23, 2019, the Board adopted Resolution 1920-13: Schools and Communities First Initiative and subsequently on October 14, 2020, after the proposition was designated Prop. 15. This proposition

will significantly increase the LCFF and funding for school districts is the Schools and Communities First Initiative. This is a proposition that closes a tax loophole for large businesses and is estimated to result in over \$12 billion annually for schools, community colleges, cities, health clinics, parks, libraries, and counties. The proposition works to protect homeowners and small business, while increasing the amount of property taxes paid by businesses and corporations.



SCHOOLS & COMMUNITIES FIRST

SCHOOLS & COMMUNITIES FIRST WILL RECLAIM OVER \$12 BILLION EVERY YEAR FOR SCHOOLS AND LOCAL COMMUNITIES.

Most of us want similar things: good schools for our children, a healthy family, and safe neighborhoods. But for more than four decades, big corporations have not been paying their fair share, leaving California's school funding falling behind. California now has the most overcrowded classrooms in the U.S. and some of the worst ratios of counselors, librarians, and nurses per student. Schools & Communities First ensures that our schools and communities come first – with the resources to educate all of our kids and the services to support all of our families. It closes commercial property tax loopholes benefiting a fraction of corporations and wealthy investors, without affecting homeowners or renters, and reclaims \$12 billion every year to fund world-class schools and strengthen local economies to lift up all Californians. It's time to invest in California's future.

WHAT DOES SCHOOLS AND COMMUNITIES FIRST DO?

- RECLAIMS** over \$12 billion per year for K-12 schools, community colleges, and local communities.
- INVESTS** in educating all of our kids and in the vital services necessary to support our families and communities.
- CLOSES** commercial property tax loopholes and ends shady schemes that big corporations and wealthy investors use to avoid paying their fair share of property taxes.
- PROVIDES** one of the largest tax incentives in a generation to spur new investment in small businesses.
- PROTECTS** all homeowners and renters by maintaining tax protections for ALL residential property.
- LEVELS** the playing field for all the businesses that already pay their fair share.
- ENSURES** strict accountability so that money goes directly to our students and communities.



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Item: H.1
Agenda Item: H.4.c

Page 1 of 2

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;

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

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
DESCRIPTION	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 1,048,009	\$ 1,345,925	\$ 5,375,000
State Revenues	\$ 2,804,302	\$ 6,971,577	\$ 230,500
Local Revenues	\$ 221,478	\$ 382,695	\$ 90,349
Total Revenues	\$ 4,073,789	\$ 8,700,197	\$ 5,695,849
EXPENDITURES			
Certificated Salaries	\$ 1,460,931	\$ 1,775,526	\$ -
Classified Salaries	\$ 868,053	\$ 1,681,507	\$ 4,193,276
Employee Benefits	\$ 778,037	\$ 1,172,153	\$ 1,255,429
Books and Supplies	\$ 194,750	\$ 472,156	\$ 2,042,166
Other Operating Expenditures	\$ 677,414	\$ 1,320,840	\$ 186,900
Capital Outlay	\$ -	\$ 1,964,000	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 132,131	\$ 261,183	\$ 328,327
Total Expenditures	\$ 4,111,316	\$ 8,647,365	\$ 8,006,098
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -
Other Sources Financing Sources (Uses)	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ (37,527)	\$ 52,832	\$ (2,310,249)
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 98,474	\$ 106,046	\$ 3,168,219
Ending Fund Balance	\$ 60,947	\$ 158,878	\$ 857,970

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					
DESCRIPTION	Building Fund 21	Capital Facilities Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,161,672
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ 136,300
Local Revenues	\$ 3,520,000	\$ 2,815,000	\$ -	\$ 100,000	\$ 18,698,382
Total Revenues	\$ 3,520,000	\$ 2,815,000	\$ -	\$ 100,000	\$ 20,996,354
EXPENDITURES					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 307,706	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 94,993	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 2,681,670	\$ 111,299	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 17,263	\$ 405,576	\$ -	\$ -	\$ -
Capital Outlay	\$ 91,368,584	\$ 65,900	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ 1,699,532	\$ -	\$ -	\$ 32,051,585
Direct Support & Indirect	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 94,470,216	\$ 2,282,307	\$ -	\$ -	\$ 32,051,585
OTHER FINANCING SOURCES (USES)					
Sources	\$ 170,000,000	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ 170,000,000	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)					
IN FUND BALANCE	\$ 79,049,784	\$ 532,693	\$ -	\$ 100,000	\$ (11,055,231)
FUND BALANCE					
Budgeted Beginning Fund Balance	\$ 133,393,828	\$ 3,541,791	\$ 3,587	\$ 7,015,312	\$ 37,500,293
Ending Fund Balance	\$ 212,443,612	\$ 4,074,484	\$ 3,587	\$ 7,115,312	\$ 26,445,062

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
- 2014 Measure L Bond
- 2018 Measure H Bond

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.

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: December 14, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: 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 budget adoption.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	n/a	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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	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	207,883,450.00	207,883,450.00	43,022,290.41	201,948,707.00	(5,934,743.00)	-2.9%
2) Federal Revenue		8100-8299	550,000.00	550,000.00	0.00	450,000.67	(99,999.33)	-18.2%
3) Other State Revenue		8300-8599	7,267,376.00	7,267,376.00	0.00	3,369,891.00	(3,897,485.00)	-53.6%
4) Other Local Revenue		8600-8799	3,757,426.00	3,757,426.00	338,314.13	3,539,340.00	(218,086.00)	-5.8%
5) TOTAL, REVENUES			219,458,252.00	219,458,252.00	43,360,604.54	209,307,938.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	104,502,672.00	104,502,672.00	23,241,704.85	101,668,891.53	2,833,780.47	2.7%
2) Classified Salaries		2000-2999	26,412,561.00	26,412,561.00	7,480,267.57	21,676,194.73	4,736,366.27	17.9%
3) Employee Benefits		3000-3999	30,672,614.00	30,672,614.00	7,404,892.48	29,233,005.28	1,439,608.72	4.7%
4) Books and Supplies		4000-4999	2,276,364.00	2,276,364.00	367,814.46	3,726,424.48	(1,450,060.48)	-63.7%
5) Services and Other Operating Expenditures		5000-5999	8,923,851.00	8,923,851.00	2,079,387.44	9,995,798.04	(1,071,947.04)	-12.0%
6) Capital Outlay		6000-6999	12,585.00	12,585.00	0.00	6,000.00	6,585.00	52.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,695,196.00	3,695,196.00	0.00	3,695,196.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,790,015.00)	(1,790,015.00)	(83,413.57)	(1,851,124.91)	61,109.91	-3.4%
9) TOTAL, EXPENDITURES			174,705,828.00	174,705,828.00	40,490,653.23	168,150,385.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,752,424.00	44,752,424.00	2,869,951.31	41,157,553.52		
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	135,000.00	135,000.00	0.00	0.00	135,000.00	100.0%
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	(42,388,898.00)	(42,388,898.00)	0.00	(37,742,885.00)	4,646,013.00	-11.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,523,898.00)	(42,523,898.00)	0.00	(37,742,885.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,228,526.00	2,228,526.00	2,869,951.31	3,414,668.52		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,897,490.00	13,897,490.00		14,374,029.00	476,539.00	3.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,897,490.00	13,897,490.00		14,374,029.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,897,490.00	13,897,490.00		14,374,029.00		
2) Ending Balance, June 30 (E + F1e)			16,126,016.00	16,126,016.00		17,788,697.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	4,019.33	4,019.33		4,019.33		
Prepaid Items		9713	46,242.98	46,242.98		46,242.98		
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	8,395,137.00	8,395,137.00		7,714,493.00		
Unassigned/Unappropriated Amount		9790	7,580,616.69	7,580,616.69		9,923,942.21		

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	120,409,502.00	120,409,502.00	29,228,168.00	101,843,816.00	(18,565,686.00)	-15.4%
Education Protection Account State Aid - Current Year		8012	23,756,802.00	23,756,802.00	9,107,489.00	28,134,597.00	4,377,795.00	18.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	266,977.00	266,977.00	0.00	263,309.00	(3,668.00)	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	579,847.00	579,847.00	(8,976.62)	822,191.00	242,344.00	41.8%
County & District Taxes								
Secured Roll Taxes		8041	38,451,261.00	38,451,261.00	2,256,002.57	40,398,497.00	1,947,236.00	5.1%
Unsecured Roll Taxes		8042	2,935,240.00	2,935,240.00	2,008,339.54	3,082,868.00	147,628.00	5.0%
Prior Years' Taxes		8043	(448,841.00)	(448,841.00)	44,902.21	(203,324.00)	245,517.00	-54.7%
Supplemental Taxes		8044	1,584,506.00	1,584,506.00	386,365.71	1,693,371.00	108,865.00	6.9%
Education Revenue Augmentation Fund (ERAF)		8045	21,674,996.00	21,674,996.00	0.00	27,378,810.00	5,703,814.00	26.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,298,160.00	6,298,160.00	0.00	6,164,159.00	(134,001.00)	-2.1%
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			215,508,450.00	215,508,450.00	43,022,290.41	209,578,294.00	(5,930,156.00)	-2.8%
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	(7,625,000.00)	(7,625,000.00)	0.00	(7,629,587.00)	(4,587.00)	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			207,883,450.00	207,883,450.00	43,022,290.41	201,948,707.00	(5,934,743.00)	-2.9%
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						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	550,000.00	550,000.00	0.00	450,000.67	(99,999.33)	-18.2%
TOTAL, FEDERAL REVENUE			550,000.00	550,000.00	0.00	450,000.67	(99,999.33)	-18.2%
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	747,434.00	747,434.00	0.00	751,700.00	4,266.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	2,557,795.00	2,557,795.00	0.00	2,618,191.00	60,396.00	2.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,962,147.00	3,962,147.00	0.00	0.00	(3,962,147.00)	-100.0%
TOTAL, OTHER STATE REVENUE			7,267,376.00	7,267,376.00	0.00	3,369,891.00	(3,897,485.00)	-53.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	890,000.00	890,000.00	320,730.97	991,277.00	101,277.00	11.4%
Interest		8660	200,000.00	200,000.00	(107,861.94)	200,000.00	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	45,000.00	45,000.00	0.00	0.00	(45,000.00)	-100.0%
Interagency Services		8677	330,518.00	330,518.00	0.00	0.00	(330,518.00)	-100.0%
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		
All Other Local Revenue		8699	1,091,908.00	1,091,908.00	125,445.10	1,148,063.00	56,155.00	5.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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			3,757,426.00	3,757,426.00	338,314.13	3,539,340.00	(218,086.00)	-5.8%
TOTAL, REVENUES			219,458,252.00	219,458,252.00	43,360,604.54	209,307,938.67	(10,150,313.33)	-4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	84,144,816.00	84,144,816.00	18,004,755.38	82,722,570.86	1,422,245.14	1.7%
Certificated Pupil Support Salaries		1200	7,986,225.00	7,986,225.00	1,689,737.05	6,672,431.00	1,313,794.00	16.5%
Certificated Supervisors' and Administrators' Salaries		1300	10,613,054.00	10,613,054.00	3,178,050.42	11,033,282.84	(420,228.84)	-4.0%
Other Certificated Salaries		1900	1,758,577.00	1,758,577.00	369,162.00	1,240,606.83	517,970.17	29.5%
TOTAL, CERTIFICATED SALARIES			104,502,672.00	104,502,672.00	23,241,704.85	101,668,891.53	2,833,780.47	2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	561,029.00	561,029.00	83,507.21	387,955.00	173,074.00	30.8%
Classified Support Salaries		2200	8,836,382.00	8,836,382.00	2,642,706.49	4,649,982.00	4,186,400.00	47.4%
Classified Supervisors' and Administrators' Salaries		2300	2,532,401.00	2,532,401.00	679,779.12	2,199,802.00	332,599.00	13.1%
Clerical, Technical and Office Salaries		2400	13,511,740.00	13,511,740.00	3,825,490.83	13,340,497.76	171,242.24	1.3%
Other Classified Salaries		2900	971,009.00	971,009.00	248,783.92	1,097,957.97	(126,948.97)	-13.1%
TOTAL, CLASSIFIED SALARIES			26,412,561.00	26,412,561.00	7,480,267.57	21,676,194.73	4,736,366.27	17.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,624,777.00	16,624,777.00	3,663,385.38	16,010,485.37	614,291.63	3.7%
PERS		3201-3202	4,993,307.00	4,993,307.00	1,508,252.41	4,567,957.14	425,349.86	8.5%
OASDI/Medicare/Alternative		3301-3302	3,593,786.00	3,593,786.00	889,674.11	3,077,865.40	515,920.60	14.4%
Health and Welfare Benefits		3401-3402	800,488.00	800,488.00	257,527.35	1,093,191.12	(292,703.12)	-36.6%
Unemployment Insurance		3501-3502	133,703.00	133,703.00	15,284.10	62,417.34	71,285.66	53.3%
Workers' Compensation		3601-3602	2,256,691.00	2,256,691.00	529,690.54	2,116,414.16	140,276.84	6.2%
OPEB, Allocated		3701-3702	2,362,971.00	2,362,971.00	398,485.95	1,584,426.15	778,544.85	32.9%
OPEB, Active Employees		3751-3752	(93,109.00)	(93,109.00)	140,985.56	711,687.60	(804,796.60)	864.4%
Other Employee Benefits		3901-3902	0.00	0.00	1,607.08	8,561.00	(8,561.00)	New
TOTAL, EMPLOYEE BENEFITS			30,672,614.00	30,672,614.00	7,404,892.48	29,233,005.28	1,439,608.72	4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	5,980.00	(5,980.00)	New
Books and Other Reference Materials		4200	61,495.00	61,495.00	14,156.65	86,773.69	(25,278.69)	-41.1%
Materials and Supplies		4300	2,054,799.00	2,054,799.00	254,878.55	3,473,938.92	(1,419,139.92)	-69.1%
Noncapitalized Equipment		4400	160,070.00	160,070.00	98,779.26	159,731.87	338.13	0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,276,364.00	2,276,364.00	367,814.46	3,726,424.48	(1,450,060.48)	-63.7%
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	216,986.00	216,986.00	7,701.74	194,714.40	22,271.60	10.3%
Dues and Memberships		5300	128,679.00	128,679.00	24,500.00	75,759.00	52,920.00	41.1%
Insurance		5400-5450	1,371,278.00	1,371,278.00	1,017.00	1,371,278.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,096,307.00	2,096,307.00	1,135,608.36	3,328,055.00	(1,231,748.00)	-58.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	782,720.00	782,720.00	13,181.30	807,721.00	(25,001.00)	-3.2%
Transfers of Direct Costs		5710	(9,507.00)	(9,507.00)	(57.45)	(186,069.35)	176,562.35	-1857.2%
Transfers of Direct Costs - Interfund		5750	(93,100.00)	(93,100.00)	(939.00)	(93,100.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,056,817.00	4,056,817.00	740,746.57	4,114,848.02	(58,031.02)	-1.4%
Communications		5900	373,671.00	373,671.00	157,628.92	382,591.97	(8,920.97)	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,923,851.00	8,923,851.00	2,079,387.44	9,995,798.04	(1,071,947.04)	-12.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	12,585.00	12,585.00	0.00	6,000.00	6,585.00	52.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,585.00	12,585.00	0.00	6,000.00	6,585.00	52.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	3,695,196.00	0.00	3,695,196.00	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	3,695,196.00	0.00	3,695,196.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(931,663.00)	(931,663.00)	(51,497.01)	(1,129,484.00)	197,821.00	-21.2%
Transfers of Indirect Costs - Interfund		7350	(858,352.00)	(858,352.00)	(31,916.56)	(721,640.91)	(136,711.09)	15.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,790,015.00)	(1,790,015.00)	(83,413.57)	(1,851,124.91)	61,109.91	-3.4%
TOTAL, EXPENDITURES			174,705,828.00	174,705,828.00	40,490,653.23	168,150,385.15	6,555,442.85	3.8%

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)
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	135,000.00	135,000.00	0.00	0.00	135,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	135,000.00	0.00	0.00	135,000.00	100.0%
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 Capital 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	(42,388,898.00)	(42,388,898.00)	0.00	(37,742,885.00)	4,646,013.00	-11.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,388,898.00)	(42,388,898.00)	0.00	(37,742,885.00)	4,646,013.00	-11.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(42,523,898.00)	(42,523,898.00)	0.00	(37,742,885.00)	4,781,013.00	-11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,404,908.00	1,404,908.00	0.00	1,511,641.00	106,733.00	7.6%
2) Federal Revenue		8100-8299	18,511,205.00	18,511,205.00	18,735,693.55	43,451,695.00	24,940,490.00	134.7%
3) Other State Revenue		8300-8599	25,158,861.00	25,158,861.00	2,558,596.71	27,280,687.00	2,121,826.00	8.4%
4) Other Local Revenue		8600-8799	17,191,478.00	17,191,478.00	3,499,557.34	18,492,680.50	1,301,202.50	7.6%
5) TOTAL, REVENUES			62,266,452.00	62,266,452.00	24,793,847.60	90,736,703.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,314,048.00	25,314,048.00	6,892,777.15	32,525,988.86	(7,211,940.86)	-28.5%
2) Classified Salaries		2000-2999	23,057,564.00	23,057,564.00	6,447,352.03	30,829,263.78	(7,771,699.78)	-33.7%
3) Employee Benefits		3000-3999	32,386,131.00	32,386,131.00	3,482,847.80	35,337,948.68	(2,951,817.68)	-9.1%
4) Books and Supplies		4000-4999	4,041,790.00	4,041,790.00	638,139.36	10,899,746.13	(6,857,956.13)	-169.7%
5) Services and Other Operating Expenditures		5000-5999	17,607,036.00	17,607,036.00	2,532,049.23	16,536,582.63	1,070,453.37	6.1%
6) Capital Outlay		6000-6999	278,843.00	278,843.00	51,590.90	150,500.00	128,343.00	46.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	140,000.00	140,000.00	9,218.08	89,877.00	50,123.00	35.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	931,663.00	931,663.00	51,497.01	1,129,484.00	(197,821.00)	-21.2%
9) TOTAL, EXPENDITURES			103,757,075.00	103,757,075.00	20,105,471.56	127,499,391.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,490,623.00)	(41,490,623.00)	4,688,376.04	(36,762,687.58)		
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	42,388,898.00	42,388,898.00	0.00	37,742,885.00	(4,646,013.00)	-11.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,388,898.00	42,388,898.00	0.00	37,742,885.00		

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)			898,275.00	898,275.00	4,688,376.04	980,197.42		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,058,273.00	4,058,273.00		6,461,248.00	2,402,975.00	59.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,058,273.00	4,058,273.00		6,461,248.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,058,273.00	4,058,273.00		6,461,248.00		
2) Ending Balance, June 30 (E + F1e)			4,956,548.00	4,956,548.00		7,441,445.42		
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	4,956,548.00	4,956,548.00		7,441,445.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,404,908.00	1,404,908.00	0.00	1,511,641.00	106,733.00	7.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,404,908.00	1,404,908.00	0.00	1,511,641.00	106,733.00	7.6%
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	3,972,827.00	0.00	3,972,827.00	0.00	0.0%
Special Education Discretionary Grants		8182	502,958.00	502,958.00	0.00	502,958.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,649,915.00	1,649,915.00	0.00	2,932,603.00	1,282,688.00	77.7%
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	4,811,184.00	4,811,184.00	0.00	5,273,359.00	462,175.00	9.6%
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	556,077.00	556,077.00	0.00	571,620.00	15,543.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	105,943.00	105,943.00	0.00	157,968.00	52,025.00	49.1%
Title III, Part A, English Learner Program	4203	8290	578,348.00	578,348.00	0.00	578,348.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	3,953,579.00	3,953,579.00	31,353.87	5,015,425.00	1,061,846.00	26.9%
Career and Technical Education	3500-3599	8290	164,393.00	164,393.00	0.00	156,496.00	(7,897.00)	-4.8%
All Other Federal Revenue	All Other	8290	2,215,981.00	2,215,981.00	18,704,339.68	24,290,091.00	22,074,110.00	996.1%
TOTAL, FEDERAL REVENUE			18,511,205.00	18,511,205.00	18,735,693.55	43,451,695.00	24,940,490.00	134.7%
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	170,146.00	170,146.00	51,112.00	170,146.00	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	866,672.00	866,672.00	0.00	747,952.00	(118,720.00)	-13.7%
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	3,419,206.00	3,419,206.00	0.00	3,419,206.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	115,021.00	115,021.00	160,744.71	376,700.00	261,679.00	227.5%
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	20,587,816.00	20,587,816.00	2,346,740.00	22,566,683.00	1,978,867.00	9.6%
TOTAL, OTHER STATE REVENUE			25,158,861.00	25,158,861.00	2,558,596.71	27,280,687.00	2,121,826.00	8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,671,098.00	4,671,098.00	241,705.18	4,671,098.00	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	0.00	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	200,000.00	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	863,423.00	863,423.00	115,416.16	1,250,920.50	387,497.50	44.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	516,500.00	516,500.00	0.00	0.00	(516,500.00)	-100.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	9,544,978.00	9,544,978.00	3,142,436.00	10,975,183.00	1,430,205.00	15.0%
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			17,191,478.00	17,191,478.00	3,499,557.34	18,492,680.50	1,301,202.50	7.6%
TOTAL, REVENUES			62,266,452.00	62,266,452.00	24,793,847.60	90,736,703.50	28,470,251.50	45.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,070,881.00	18,070,881.00	4,956,918.17	21,174,265.26	(3,103,384.26)	-17.2%
Certificated Pupil Support Salaries		1200	4,318,225.00	4,318,225.00	1,004,130.56	6,904,857.00	(2,586,632.00)	-59.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,138,318.00	1,138,318.00	400,192.74	1,587,376.60	(449,058.60)	-39.4%
Other Certificated Salaries		1900	1,786,624.00	1,786,624.00	531,535.68	2,859,490.00	(1,072,866.00)	-60.0%
TOTAL, CERTIFICATED SALARIES			25,314,048.00	25,314,048.00	6,892,777.15	32,525,988.86	(7,211,940.86)	-28.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,961,689.00	10,961,689.00	2,520,444.04	12,142,578.02	(1,180,889.02)	-10.8%
Classified Support Salaries		2200	3,616,585.00	3,616,585.00	1,547,925.36	9,835,866.06	(6,219,281.06)	-172.0%
Classified Supervisors' and Administrators' Salaries		2300	1,586,897.00	1,586,897.00	476,580.18	1,568,125.00	18,772.00	1.2%
Clerical, Technical and Office Salaries		2400	2,237,609.00	2,237,609.00	815,264.67	2,644,369.70	(406,760.70)	-18.2%
Other Classified Salaries		2900	4,654,784.00	4,654,784.00	1,087,137.78	4,638,325.00	16,459.00	0.4%
TOTAL, CLASSIFIED SALARIES			23,057,564.00	23,057,564.00	6,447,352.03	30,829,263.78	(7,771,699.78)	-33.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,688,901.00	22,688,901.00	1,020,632.44	23,442,604.47	(753,703.47)	-3.3%
PERS		3201-3202	4,751,706.00	4,751,706.00	1,278,009.77	6,292,710.62	(1,541,004.62)	-32.4%
OASDI/Medicare/Alternative		3301-3302	2,269,495.00	2,269,495.00	589,718.31	2,802,633.84	(533,138.84)	-23.5%
Health and Welfare Benefits		3401-3402	419,267.00	419,267.00	117,428.79	509,381.00	(90,114.00)	-21.5%
Unemployment Insurance		3501-3502	148,519.00	148,519.00	6,637.59	32,882.69	115,636.31	77.9%
Workers' Compensation		3601-3602	930,887.00	930,887.00	229,994.78	1,079,932.30	(149,045.30)	-16.0%
OPEB, Allocated		3701-3702	1,041,905.00	1,041,905.00	172,180.21	817,730.76	224,174.24	21.5%
OPEB, Active Employees		3751-3752	8,048.00	8,048.00	68,245.91	360,024.00	(351,976.00)	-4373.5%
Other Employee Benefits		3901-3902	127,403.00	127,403.00	0.00	49.00	127,354.00	100.0%
TOTAL, EMPLOYEE BENEFITS			32,386,131.00	32,386,131.00	3,482,847.80	35,337,948.68	(2,951,817.68)	-9.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	889,166.00	889,166.00	379,000.28	4,785,628.00	(3,896,462.00)	-438.2%
Books and Other Reference Materials		4200	136,049.00	136,049.00	9,006.59	220,038.15	(83,989.15)	-61.7%
Materials and Supplies		4300	2,805,859.00	2,805,859.00	130,832.77	5,498,423.42	(2,692,564.42)	-96.0%
Noncapitalized Equipment		4400	210,716.00	210,716.00	119,299.72	395,656.56	(184,940.56)	-87.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,041,790.00	4,041,790.00	638,139.36	10,899,746.13	(6,857,956.13)	-169.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,815,060.00	12,815,060.00	1,836,400.25	10,315,060.00	2,500,000.00	19.5%
Travel and Conferences		5200	488,789.00	488,789.00	11,578.64	224,807.79	263,981.21	54.0%
Dues and Memberships		5300	13,955.00	13,955.00	4,489.00	17,875.00	(3,920.00)	-28.1%
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	0.00	90,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	988,186.00	988,186.00	90,214.88	680,868.42	307,317.58	31.1%
Transfers of Direct Costs		5710	9,507.00	9,507.00	57.45	186,069.35	(176,562.35)	-1857.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	140.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,185,589.00	3,185,589.00	499,652.41	4,875,885.07	(1,690,296.07)	-53.1%
Communications		5900	15,950.00	15,950.00	89,516.60	146,017.00	(130,067.00)	-815.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,607,036.00	17,607,036.00	2,532,049.23	16,536,582.63	1,070,453.37	6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	109,725.00	109,725.00	0.00	3,000.00	106,725.00	97.3%
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	81,500.00	81,500.00	51,590.90	136,500.00	(55,000.00)	-67.5%
Equipment Replacement		6500	87,618.00	87,618.00	0.00	11,000.00	76,618.00	87.4%
TOTAL, CAPITAL OUTLAY			278,843.00	278,843.00	51,590.90	150,500.00	128,343.00	46.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	20,000.00	20,000.00	7,657.60	8,338.00	11,662.00	58.3%
Other Debt Service - Principal		7439	120,000.00	120,000.00	1,560.48	81,539.00	38,461.00	32.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			140,000.00	140,000.00	9,218.08	89,877.00	50,123.00	35.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	931,663.00	931,663.00	51,497.01	1,129,484.00	(197,821.00)	-21.2%
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			931,663.00	931,663.00	51,497.01	1,129,484.00	(197,821.00)	-21.2%
TOTAL, EXPENDITURES			103,757,075.00	103,757,075.00	20,105,471.56	127,499,391.08	(23,742,316.08)	-22.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 Capital 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	42,388,898.00	42,388,898.00	0.00	37,742,885.00	(4,646,013.00)	-11.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,388,898.00	42,388,898.00	0.00	37,742,885.00	(4,646,013.00)	-11.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			42,388,898.00	42,388,898.00	0.00	37,742,885.00	4,646,013.00	-11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	209,288,358.00	209,288,358.00	43,022,290.41	203,460,348.00	(5,828,010.00)	-2.8%
2) Federal Revenue		8100-8299	19,061,205.00	19,061,205.00	18,735,693.55	43,901,695.67	24,840,490.67	130.3%
3) Other State Revenue		8300-8599	32,426,237.00	32,426,237.00	2,558,596.71	30,650,578.00	(1,775,659.00)	-5.5%
4) Other Local Revenue		8600-8799	20,948,904.00	20,948,904.00	3,837,871.47	22,032,020.50	1,083,116.50	5.2%
5) TOTAL, REVENUES			281,724,704.00	281,724,704.00	68,154,452.14	300,044,642.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	129,816,720.00	129,816,720.00	30,134,482.00	134,194,880.39	(4,378,160.39)	-3.4%
2) Classified Salaries		2000-2999	49,470,125.00	49,470,125.00	13,927,619.60	52,505,458.51	(3,035,333.51)	-6.1%
3) Employee Benefits		3000-3999	63,058,745.00	63,058,745.00	10,887,740.28	64,570,953.96	(1,512,208.96)	-2.4%
4) Books and Supplies		4000-4999	6,318,154.00	6,318,154.00	1,005,953.82	14,626,170.61	(8,308,016.61)	-131.5%
5) Services and Other Operating Expenditures		5000-5999	26,530,887.00	26,530,887.00	4,611,436.67	26,532,380.67	(1,493.67)	0.0%
6) Capital Outlay		6000-6999	291,428.00	291,428.00	51,590.90	156,500.00	134,928.00	46.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,835,196.00	3,835,196.00	9,218.08	3,785,073.00	50,123.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(858,352.00)	(858,352.00)	(31,916.56)	(721,640.91)	(136,711.09)	15.9%
9) TOTAL, EXPENDITURES			278,462,903.00	278,462,903.00	60,596,124.79	295,649,776.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,261,801.00	3,261,801.00	7,558,327.35	4,394,865.94		
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	135,000.00	135,000.00	0.00	0.00	135,000.00	100.0%
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			(135,000.00)	(135,000.00)	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,126,801.00	3,126,801.00	7,558,327.35	4,394,865.94		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,955,763.00	17,955,763.00		20,835,277.00	2,879,514.00	16.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,955,763.00	17,955,763.00		20,835,277.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,955,763.00	17,955,763.00		20,835,277.00		
2) Ending Balance, June 30 (E + F1e)			21,082,564.00	21,082,564.00		25,230,142.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	4,019.33	4,019.33		4,019.33		
Prepaid Items		9713	46,242.98	46,242.98		46,242.98		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,956,548.00	4,956,548.00		7,441,445.42		
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	8,395,137.00	8,395,137.00		7,714,493.00		
Unassigned/Unappropriated Amount		9790	7,580,616.69	7,580,616.69		9,923,942.21		

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	120,409,502.00	120,409,502.00	29,228,168.00	101,843,816.00	(18,565,686.00)	-15.4%
Education Protection Account State Aid - Current Year		8012	23,756,802.00	23,756,802.00	9,107,489.00	28,134,597.00	4,377,795.00	18.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	266,977.00	266,977.00	0.00	263,309.00	(3,668.00)	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	579,847.00	579,847.00	(8,976.62)	822,191.00	242,344.00	41.8%
County & District Taxes								
Secured Roll Taxes		8041	38,451,261.00	38,451,261.00	2,256,002.57	40,398,497.00	1,947,236.00	5.1%
Unsecured Roll Taxes		8042	2,935,240.00	2,935,240.00	2,008,339.54	3,082,868.00	147,628.00	5.0%
Prior Years' Taxes		8043	(448,841.00)	(448,841.00)	44,902.21	(203,324.00)	245,517.00	-54.7%
Supplemental Taxes		8044	1,584,506.00	1,584,506.00	386,365.71	1,693,371.00	108,865.00	6.9%
Education Revenue Augmentation Fund (ERAF)		8045	21,674,996.00	21,674,996.00	0.00	27,378,810.00	5,703,814.00	26.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,298,160.00	6,298,160.00	0.00	6,164,159.00	(134,001.00)	-2.1%
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			215,508,450.00	215,508,450.00	43,022,290.41	209,578,294.00	(5,930,156.00)	-2.8%
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	(7,625,000.00)	(7,625,000.00)	0.00	(7,629,587.00)	(4,587.00)	0.1%
Property Taxes Transfers		8097	1,404,908.00	1,404,908.00	0.00	1,511,641.00	106,733.00	7.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			209,288,358.00	209,288,358.00	43,022,290.41	203,460,348.00	(5,828,010.00)	-2.8%
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	3,972,827.00	0.00	3,972,827.00	0.00	0.0%
Special Education Discretionary Grants		8182	502,958.00	502,958.00	0.00	502,958.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,649,915.00	1,649,915.00	0.00	2,932,603.00	1,282,688.00	77.7%
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	4,811,184.00	4,811,184.00	0.00	5,273,359.00	462,175.00	9.6%
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	556,077.00	556,077.00	0.00	571,620.00	15,543.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	105,943.00	105,943.00	0.00	157,968.00	52,025.00	49.1%
Title III, Part A, English Learner Program	4203	8290	578,348.00	578,348.00	0.00	578,348.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	3,953,579.00	3,953,579.00	31,353.87	5,015,425.00	1,061,846.00	26.9%
Career and Technical Education	3500-3599	8290	164,393.00	164,393.00	0.00	156,496.00	(7,897.00)	-4.8%
All Other Federal Revenue	All Other	8290	2,765,981.00	2,765,981.00	18,704,339.68	24,740,091.67	21,974,110.67	794.4%
TOTAL, FEDERAL REVENUE			19,061,205.00	19,061,205.00	18,735,693.55	43,901,695.67	24,840,490.67	130.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	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	170,146.00	170,146.00	51,112.00	170,146.00	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	747,434.00	747,434.00	0.00	751,700.00	4,266.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	3,424,467.00	3,424,467.00	0.00	3,366,143.00	(58,324.00)	-1.7%
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	3,419,206.00	3,419,206.00	0.00	3,419,206.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	115,021.00	115,021.00	160,744.71	376,700.00	261,679.00	227.5%
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	24,549,963.00	24,549,963.00	2,346,740.00	22,566,683.00	(1,983,280.00)	-8.1%
TOTAL, OTHER STATE REVENUE			32,426,237.00	32,426,237.00	2,558,596.71	30,650,578.00	(1,775,659.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,671,098.00	4,671,098.00	241,705.18	4,671,098.00	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	0.00	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	890,000.00	890,000.00	320,730.97	991,277.00	101,277.00	11.4%
Interest		8660	200,000.00	200,000.00	(107,861.94)	200,000.00	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	45,000.00	45,000.00	0.00	0.00	(45,000.00)	-100.0%
Interagency Services		8677	530,518.00	530,518.00	0.00	200,000.00	(330,518.00)	-62.3%
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	1,955,331.00	1,955,331.00	240,861.26	2,398,983.50	443,652.50	22.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,716,500.00	1,716,500.00	0.00	1,200,000.00	(516,500.00)	-30.1%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	9,544,978.00	9,544,978.00	3,142,436.00	10,975,183.00	1,430,205.00	15.0%
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			20,948,904.00	20,948,904.00	3,837,871.47	22,032,020.50	1,083,116.50	5.2%
TOTAL, REVENUES			281,724,704.00	281,724,704.00	68,154,452.14	300,044,642.17	18,319,938.17	6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	102,215,697.00	102,215,697.00	22,961,673.55	103,896,836.12	(1,681,139.12)	-1.6%
Certificated Pupil Support Salaries		1200	12,304,450.00	12,304,450.00	2,693,867.61	13,577,288.00	(1,272,838.00)	-10.3%
Certificated Supervisors' and Administrators' Salaries		1300	11,751,372.00	11,751,372.00	3,578,243.16	12,620,659.44	(869,287.44)	-7.4%
Other Certificated Salaries		1900	3,545,201.00	3,545,201.00	900,697.68	4,100,096.83	(554,895.83)	-15.7%
TOTAL, CERTIFICATED SALARIES			129,816,720.00	129,816,720.00	30,134,482.00	134,194,880.39	(4,378,160.39)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,522,718.00	11,522,718.00	2,603,951.25	12,530,533.02	(1,007,815.02)	-8.7%
Classified Support Salaries		2200	12,452,967.00	12,452,967.00	4,190,631.85	14,485,848.06	(2,032,881.06)	-16.3%
Classified Supervisors' and Administrators' Salaries		2300	4,119,298.00	4,119,298.00	1,156,359.30	3,767,927.00	351,371.00	8.5%
Clerical, Technical and Office Salaries		2400	15,749,349.00	15,749,349.00	4,640,755.50	15,984,867.46	(235,518.46)	-1.5%
Other Classified Salaries		2900	5,625,793.00	5,625,793.00	1,335,921.70	5,736,282.97	(110,489.97)	-2.0%
TOTAL, CLASSIFIED SALARIES			49,470,125.00	49,470,125.00	13,927,619.60	52,505,458.51	(3,035,333.51)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,313,678.00	39,313,678.00	4,684,017.82	39,453,089.84	(139,411.84)	-0.4%
PERS		3201-3202	9,745,013.00	9,745,013.00	2,786,262.18	10,860,667.76	(1,115,654.76)	-11.4%
OASDI/Medicare/Alternative		3301-3302	5,863,281.00	5,863,281.00	1,479,392.42	5,880,499.24	(17,218.24)	-0.3%
Health and Welfare Benefits		3401-3402	1,219,755.00	1,219,755.00	374,956.14	1,602,572.12	(382,817.12)	-31.4%
Unemployment Insurance		3501-3502	282,222.00	282,222.00	21,921.69	95,300.03	186,921.97	66.2%
Workers' Compensation		3601-3602	3,187,578.00	3,187,578.00	759,685.32	3,196,346.46	(8,768.46)	-0.3%
OPEB, Allocated		3701-3702	3,404,876.00	3,404,876.00	570,666.16	2,402,156.91	1,002,719.09	29.4%
OPEB, Active Employees		3751-3752	(85,061.00)	(85,061.00)	209,231.47	1,071,711.60	(1,156,772.60)	1359.9%
Other Employee Benefits		3901-3902	127,403.00	127,403.00	1,607.08	8,610.00	118,793.00	93.2%
TOTAL, EMPLOYEE BENEFITS			63,058,745.00	63,058,745.00	10,887,740.28	64,570,953.96	(1,512,208.96)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	889,166.00	889,166.00	379,000.28	4,791,608.00	(3,902,442.00)	-438.9%
Books and Other Reference Materials		4200	197,544.00	197,544.00	23,163.24	306,811.84	(109,267.84)	-55.3%
Materials and Supplies		4300	4,860,658.00	4,860,658.00	385,711.32	8,972,362.34	(4,111,704.34)	-84.6%
Noncapitalized Equipment		4400	370,786.00	370,786.00	218,078.98	555,388.43	(184,602.43)	-49.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,318,154.00	6,318,154.00	1,005,953.82	14,626,170.61	(8,308,016.61)	-131.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,815,060.00	12,815,060.00	1,836,400.25	10,315,060.00	2,500,000.00	19.5%
Travel and Conferences		5200	705,775.00	705,775.00	19,280.38	419,522.19	286,252.81	40.6%
Dues and Memberships		5300	142,634.00	142,634.00	28,989.00	93,634.00	49,000.00	34.4%
Insurance		5400-5450	1,371,278.00	1,371,278.00	1,017.00	1,371,278.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,186,307.00	2,186,307.00	1,135,608.36	3,418,055.00	(1,231,748.00)	-56.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,770,906.00	1,770,906.00	103,396.18	1,488,589.42	282,316.58	15.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(93,100.00)	(93,100.00)	(799.00)	(93,100.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,242,406.00	7,242,406.00	1,240,398.98	8,990,733.09	(1,748,327.09)	-24.1%
Communications		5900	389,621.00	389,621.00	247,145.52	528,608.97	(138,987.97)	-35.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,530,887.00	26,530,887.00	4,611,436.67	26,532,380.67	(1,493.67)	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)
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	109,725.00	109,725.00	0.00	3,000.00	106,725.00	97.3%
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	94,085.00	94,085.00	51,590.90	142,500.00	(48,415.00)	-51.5%
Equipment Replacement		6500	87,618.00	87,618.00	0.00	11,000.00	76,618.00	87.4%
TOTAL, CAPITAL OUTLAY			291,428.00	291,428.00	51,590.90	156,500.00	134,928.00	46.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	3,695,196.00	0.00	3,695,196.00	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	20,000.00	20,000.00	7,657.60	8,338.00	11,662.00	58.3%
Other Debt Service - Principal		7439	120,000.00	120,000.00	1,560.48	81,539.00	38,461.00	32.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,835,196.00	3,835,196.00	9,218.08	3,785,073.00	50,123.00	1.3%
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	(858,352.00)	(858,352.00)	(31,916.56)	(721,640.91)	(136,711.09)	15.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(858,352.00)	(858,352.00)	(31,916.56)	(721,640.91)	(136,711.09)	15.9%
TOTAL, EXPENDITURES			278,462,903.00	278,462,903.00	60,596,124.79	295,649,776.23	(17,186,873.23)	-6.2%

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)
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	135,000.00	135,000.00	0.00	0.00	135,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	135,000.00	0.00	0.00	135,000.00	100.0%
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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(135,000.00)	(135,000.00)	0.00	0.00	(135,000.00)	-100.0%

Hayward Unified
Alameda County

First Interim
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020-21
		Projected Year Totals
3210	Elementary and Secondary School Emergen	3,664,416.00
3215		482,507.00
3220		68,773.00
5640	Medi-Cal Billing Option	702,315.00
6300	Lottery: Instructional Materials	893,040.00
6510	Special Ed: Early Ed Individuals with Excepti	155,509.00
7311	Classified School Employee Professional De	86,942.00
7388	SB 117 COVID-19 LEA Response Funds	277,281.00
7420		327,107.00
8150	Ongoing & Major Maintenance Account (RM,	334,387.00
9010	Other Restricted Local	449,168.42
Total, Restricted Balance		<u>7,441,445.42</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	1,015,470.00	1,015,470.00	0.00	1,048,009.00	32,539.00	3.2%
3) Other State Revenue		8300-8599	2,826,186.00	2,826,186.00	187,911.00	2,804,302.00	(21,884.00)	-0.8%
4) Other Local Revenue		8600-8799	186,197.00	186,197.00	3,422.72	221,478.00	35,281.00	18.9%
5) TOTAL, REVENUES			4,027,853.00	4,027,853.00	191,333.72	4,073,789.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,522,825.00	1,522,825.00	375,810.56	1,460,931.00	61,894.00	4.1%
2) Classified Salaries		2000-2999	1,071,610.00	1,071,610.00	193,867.94	868,053.00	203,557.00	19.0%
3) Employee Benefits		3000-3999	824,119.00	824,119.00	142,932.74	778,037.00	46,082.00	5.6%
4) Books and Supplies		4000-4999	65,856.00	65,856.00	2,403.19	194,750.00	(128,894.00)	-195.7%
5) Services and Other Operating Expenditures		5000-5999	664,589.00	664,589.00	51,443.51	677,414.00	(12,825.00)	-1.9%
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	54,389.00	54,389.00	0.00	132,131.00	(77,742.00)	-142.9%
9) TOTAL, EXPENDITURES			4,203,388.00	4,203,388.00	766,457.94	4,111,316.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,535.00)	(175,535.00)	(575,124.22)	(37,527.00)		
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)			(175,535.00)	(175,535.00)	(575,124.22)	(37,527.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175,944.00	175,944.00		98,474.00	(77,470.00)	-44.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,944.00	175,944.00		98,474.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,944.00	175,944.00		98,474.00		
2) Ending Balance, June 30 (E + F1e)			409.00	409.00		60,947.00		
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	45,111.00	45,111.00		60,947.00		
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	(44,702.00)	(44,702.00)		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	1,015,470.00	1,015,470.00	0.00	1,048,009.00	32,539.00	3.2%
TOTAL, FEDERAL REVENUE			1,015,470.00	1,015,470.00	0.00	1,048,009.00	32,539.00	3.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	651,588.00	651,588.00	187,911.00	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	1,952,653.00	1,952,653.00	0.00	1,930,769.00	(21,884.00)	-1.1%
All Other State Revenue	All Other	8590	221,945.00	221,945.00	0.00	221,945.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,826,186.00	2,826,186.00	187,911.00	2,804,302.00	(21,884.00)	-0.8%
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	814.97	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	25,500.00	25,500.00	2,179.02	25,500.00	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	160,697.00	160,697.00	428.73	195,978.00	35,281.00	22.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,197.00	186,197.00	3,422.72	221,478.00	35,281.00	18.9%
TOTAL, REVENUES			4,027,853.00	4,027,853.00	191,333.72	4,073,789.00		

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	590,027.00	590,027.00	141,684.51	672,474.00	(82,447.00)	-14.0%
Certificated Pupil Support Salaries		1200	30,000.00	30,000.00	21,415.51	38,506.00	(8,506.00)	-28.4%
Certificated Supervisors' and Administrators' Salaries		1300	98,712.00	98,712.00	33,552.00	100,656.00	(1,944.00)	-2.0%
Other Certificated Salaries		1900	804,086.00	804,086.00	179,158.54	649,295.00	154,791.00	19.3%
TOTAL, CERTIFICATED SALARIES			1,522,825.00	1,522,825.00	375,810.56	1,460,931.00	61,894.00	4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	109,518.00	109,518.00	8,139.40	97,508.00	12,010.00	11.0%
Classified Support Salaries		2200	573,249.00	573,249.00	105,609.47	448,098.00	125,151.00	21.8%
Classified Supervisors' and Administrators' Salaries		2300	45,170.00	45,170.00	1,360.00	1,360.00	43,810.00	97.0%
Clerical, Technical and Office Salaries		2400	315,173.00	315,173.00	76,827.82	292,227.00	22,946.00	7.3%
Other Classified Salaries		2900	28,500.00	28,500.00	1,931.25	28,860.00	(360.00)	-1.3%
TOTAL, CLASSIFIED SALARIES			1,071,610.00	1,071,610.00	193,867.94	868,053.00	203,557.00	19.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	410,028.00	410,028.00	50,120.18	419,291.00	(9,263.00)	-2.3%
PERS		3201-3202	215,892.00	215,892.00	49,245.32	175,343.00	40,549.00	18.8%
OASDI/Medicare/Alternative		3301-3302	97,091.00	97,091.00	19,715.97	81,460.00	15,631.00	16.1%
Health and Welfare Benefits		3401-3402	8,573.00	8,573.00	5,015.03	19,322.00	(10,749.00)	-125.4%
Unemployment Insurance		3501-3502	2,521.00	2,521.00	284.70	1,309.00	1,212.00	48.1%
Workers' Compensation		3601-3602	40,130.00	40,130.00	9,821.35	37,837.00	2,293.00	5.7%
OPEB, Allocated		3701-3702	40,035.00	40,035.00	7,323.21	28,919.00	11,116.00	27.8%
OPEB, Active Employees		3751-3752	6,920.00	6,920.00	1,406.98	14,556.00	(7,636.00)	-110.3%
Other Employee Benefits		3901-3902	2,929.00	2,929.00	0.00	0.00	2,929.00	100.0%
TOTAL, EMPLOYEE BENEFITS			824,119.00	824,119.00	142,932.74	778,037.00	46,082.00	5.6%
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	10,000.00	10,000.00	0.00	5,000.00	5,000.00	50.0%
Materials and Supplies		4300	54,856.00	54,856.00	2,403.19	123,350.00	(68,494.00)	-124.9%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	66,400.00	(65,400.00)	-6540.0%
TOTAL, BOOKS AND SUPPLIES			65,856.00	65,856.00	2,403.19	194,750.00	(128,894.00)	-195.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,350.00	6,350.00	0.00	6,350.00	0.00	0.0%
Dues and Memberships		5300	1,900.00	1,900.00	360.00	1,900.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	125,000.00	125,000.00	24,279.83	125,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,100.00	6,100.00	2,182.00	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	999.00	4,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	509,639.00	509,639.00	16,233.78	520,485.00	(10,846.00)	-2.1%
Communications		5900	11,500.00	11,500.00	7,388.90	13,479.00	(1,979.00)	-17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			664,589.00	664,589.00	51,443.51	677,414.00	(12,825.00)	-1.9%
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%
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	54,389.00	54,389.00	0.00	132,131.00	(77,742.00)	-142.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			54,389.00	54,389.00	0.00	132,131.00	(77,742.00)	-142.9%
TOTAL, EXPENDITURES			4,203,388.00	4,203,388.00	766,457.94	4,111,316.00		

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								
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 Capital 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		

Hayward Unified
Alameda County

First Interim
Adult Education Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020/21
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	20,111.00
6391	Adult Education Program	40,836.00
Total, Restricted Balance		60,947.00

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	1,345,925.00	1,345,925.00	0.00	1,345,925.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,144,255.00	4,144,255.00	0.00	6,971,576.64	2,827,321.64	68.2%
4) Other Local Revenue		8600-8799	393,475.00	393,475.00	4,759.82	382,694.79	(10,780.21)	-2.7%
5) TOTAL, REVENUES			5,883,655.00	5,883,655.00	4,759.82	8,700,196.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,748,089.00	1,748,089.00	385,694.72	1,775,526.00	(27,437.00)	-1.6%
2) Classified Salaries		2000-2999	1,716,310.00	1,716,310.00	380,430.93	1,681,507.00	34,803.00	2.0%
3) Employee Benefits		3000-3999	1,184,436.00	1,184,436.00	213,733.66	1,172,153.25	12,282.75	1.0%
4) Books and Supplies		4000-4999	28,378.00	28,378.00	28,836.10	472,155.82	(443,777.82)	-1563.8%
5) Services and Other Operating Expenditures		5000-5999	964,556.00	964,556.00	234,961.33	1,320,840.28	(356,284.28)	-36.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	1,964,000.00	(1,964,000.00)	New
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	362,733.00	362,733.00	31,916.56	261,182.91	101,550.09	28.0%
9) TOTAL, EXPENDITURES			6,004,502.00	6,004,502.00	1,275,573.30	8,647,365.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,847.00)	(120,847.00)	(1,270,813.48)	52,831.17		
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)			(120,847.00)	(120,847.00)	(1,270,813.48)	52,831.17		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	123,858.00	123,858.00		106,046.39	(17,811.61)	-14.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,858.00	123,858.00		106,046.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,858.00	123,858.00		106,046.39		
2) Ending Balance, June 30 (E + F1e)			3,011.00	3,011.00		158,877.56		
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	3,380.00	3,380.00		158,877.56		
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	(369.00)	(369.00)		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	1,345,925.00	1,345,925.00	0.00	1,345,925.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,345,925.00	1,345,925.00	0.00	1,345,925.00	0.00	0.0%
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	3,934,042.00	3,934,042.00	0.00	3,911,190.00	(22,852.00)	-0.6%
All Other State Revenue	All Other	8590	210,213.00	210,213.00	0.00	3,060,386.64	2,850,173.64	1355.9%
TOTAL, OTHER STATE REVENUE			4,144,255.00	4,144,255.00	0.00	6,971,576.64	2,827,321.64	68.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	259.82	2,436.00	1,436.00	143.6%
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	11,000.00	11,000.00	0.00	8,029.00	(2,971.00)	-27.0%
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	381,475.00	381,475.00	4,500.00	372,229.79	(9,245.21)	-2.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			393,475.00	393,475.00	4,759.82	382,694.79	(10,780.21)	-2.7%
TOTAL, REVENUES			5,883,655.00	5,883,655.00	4,759.82	8,700,196.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,459,965.00	1,459,965.00	294,662.24	1,359,117.00	100,848.00	6.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	288,124.00	288,124.00	88,485.65	342,117.00	(53,993.00)	-18.7%
Other Certificated Salaries		1900	0.00	0.00	2,546.83	74,292.00	(74,292.00)	New
TOTAL, CERTIFICATED SALARIES			1,748,089.00	1,748,089.00	385,694.72	1,775,526.00	(27,437.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,014,436.00	1,014,436.00	222,034.26	1,014,530.00	(94.00)	0.0%
Classified Support Salaries		2200	105,533.00	105,533.00	35,786.47	106,538.00	(1,005.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,231.00	259,231.00	63,186.39	246,467.00	12,764.00	4.9%
Other Classified Salaries		2900	337,110.00	337,110.00	59,423.81	313,972.00	23,138.00	6.9%
TOTAL, CLASSIFIED SALARIES			1,716,310.00	1,716,310.00	380,430.93	1,681,507.00	34,803.00	2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	454,444.00	454,444.00	54,290.57	455,248.25	(804.25)	-0.2%
PERS		3201-3202	400,008.00	400,008.00	86,117.72	386,962.00	13,046.00	3.3%
OASDI/Medicare/Alternative		3301-3302	165,217.00	165,217.00	36,003.86	160,590.00	4,627.00	2.8%
Health and Welfare Benefits		3401-3402	27,024.00	27,024.00	8,740.11	37,562.00	(10,538.00)	-39.0%
Unemployment Insurance		3501-3502	5,046.00	5,046.00	383.08	1,727.00	3,319.00	65.8%
Workers' Compensation		3601-3602	59,576.00	59,576.00	13,207.85	58,944.00	632.00	1.1%
OPEB, Allocated		3701-3702	72,136.00	72,136.00	9,958.87	44,444.00	27,692.00	38.4%
OPEB, Active Employees		3751-3752	985.00	985.00	5,031.60	26,676.00	(25,691.00)	-2608.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,184,436.00	1,184,436.00	213,733.66	1,172,153.25	12,282.75	1.0%
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	5,027.00	5,027.00	(5,027.00)	New
Materials and Supplies		4300	22,478.00	22,478.00	23,809.10	307,200.64	(284,722.64)	-1266.7%
Noncapitalized Equipment		4400	5,900.00	5,900.00	0.00	159,928.18	(154,028.18)	-2610.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,378.00	28,378.00	28,836.10	472,155.82	(443,777.82)	-1563.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,750.00	7,750.00	0.00	6,924.87	825.13	10.6%
Dues and Memberships		5300	600.00	600.00	42.57	614.19	(14.19)	-2.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,000.00	56,000.00	12,482.33	56,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	2,569.80	3,000.00	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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	890,506.00	890,506.00	218,346.25	1,247,601.22	(357,095.22)	-40.1%
Communications		5900	5,200.00	5,200.00	1,520.38	5,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			964,556.00	964,556.00	234,961.33	1,320,840.28	(356,284.28)	-36.9%
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	500,000.00	(500,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	482,000.00	(482,000.00)	New
Equipment		6400	0.00	0.00	0.00	982,000.00	(982,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	1,964,000.00	(1,964,000.00)	New
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	362,733.00	362,733.00	31,916.56	261,182.91	101,550.09	28.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			362,733.00	362,733.00	31,916.56	261,182.91	101,550.09	28.0%
TOTAL, EXPENDITURES			6,004,502.00	6,004,502.00	1,275,573.30	8,647,365.26		

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 Capital 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		

Hayward Unified
Alameda County

First Interim
Child Development Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020/21 Projected Year Totals
6128	Inclusive Early Education Expansion Grant	85,000.00
6130	Child Development: Center-Based Reserve Account	681.00
9010	Other Restricted Local	73,196.56
Total, Restricted Balance		<u>158,877.56</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	6,445,000.00	6,445,000.00	960,674.95	5,375,000.00	(1,070,000.00)	-16.6%
3) Other State Revenue		8300-8599	480,500.00	480,500.00	80,175.92	230,500.00	(250,000.00)	-52.0%
4) Other Local Revenue		8600-8799	600,175.00	600,175.00	1,509.82	90,349.00	(509,826.00)	-84.9%
5) TOTAL, REVENUES			7,525,675.00	7,525,675.00	1,042,360.69	5,695,849.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,545,726.00	4,545,726.00	1,083,426.47	4,193,276.00	352,450.00	7.8%
3) Employee Benefits		3000-3999	1,773,579.00	1,773,579.00	331,330.95	1,255,429.00	518,150.00	29.2%
4) Books and Supplies		4000-4999	2,277,166.00	2,277,166.00	280,234.10	2,042,166.00	235,000.00	10.3%
5) Services and Other Operating Expenditures		5000-5999	226,900.00	226,900.00	31,519.50	186,900.00	40,000.00	17.6%
6) Capital Outlay		6000-6999	155,000.00	155,000.00	0.00	0.00	155,000.00	100.0%
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	441,230.00	441,230.00	0.00	328,327.00	112,903.00	25.6%
9) TOTAL, EXPENDITURES			9,419,601.00	9,419,601.00	1,726,511.02	8,006,098.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,893,926.00)	(1,893,926.00)	(684,150.33)	(2,310,249.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	135,000.00	135,000.00	0.00	0.00	(135,000.00)	-100.0%
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			135,000.00	135,000.00	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)			(1,758,926.00)	(1,758,926.00)	(684,150.33)	(2,310,249.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,415,370.00	2,415,370.00		3,168,219.00	752,849.00	31.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,415,370.00	2,415,370.00		3,168,219.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,415,370.00	2,415,370.00		3,168,219.00		
2) Ending Balance, June 30 (E + F1e)			656,444.00	656,444.00		857,970.00		
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	666,420.00	666,420.00		857,970.00		
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	(9,976.00)	(9,976.00)		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	6,445,000.00	6,445,000.00	960,674.95	5,375,000.00	(1,070,000.00)	-16.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,445,000.00	6,445,000.00	960,674.95	5,375,000.00	(1,070,000.00)	-16.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	480,500.00	480,500.00	80,175.92	230,500.00	(250,000.00)	-52.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			480,500.00	480,500.00	80,175.92	230,500.00	(250,000.00)	-52.0%
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	493,826.00	493,826.00	(241.00)	1,000.00	(492,826.00)	-99.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	89,349.00	89,349.00	1,750.82	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	17,000.00	17,000.00	0.00	0.00	(17,000.00)	-100.0%
TOTAL, OTHER LOCAL REVENUE			600,175.00	600,175.00	1,509.82	90,349.00	(509,826.00)	-84.9%
TOTAL, REVENUES			7,525,675.00	7,525,675.00	1,042,360.69	5,695,849.00		

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	3,636,833.00	3,636,833.00	857,170.91	3,516,006.00	120,827.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	644,161.00	644,161.00	161,917.51	465,833.00	178,328.00	27.7%
Clerical, Technical and Office Salaries		2400	252,237.00	252,237.00	62,989.85	208,503.00	43,734.00	17.3%
Other Classified Salaries		2900	12,495.00	12,495.00	1,348.20	2,934.00	9,561.00	76.5%
TOTAL, CLASSIFIED SALARIES			4,545,726.00	4,545,726.00	1,083,426.47	4,193,276.00	352,450.00	7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,074,309.00	1,074,309.00	197,980.79	743,488.00	330,821.00	30.8%
OASDI/Medicare/Alternative		3301-3302	407,616.00	407,616.00	79,395.66	294,175.00	113,441.00	27.8%
Health and Welfare Benefits		3401-3402	63,006.00	63,006.00	13,520.38	58,081.00	4,925.00	7.8%
Unemployment Insurance		3501-3502	8,185.00	8,185.00	538.06	2,029.00	6,156.00	75.2%
Workers' Compensation		3601-3602	96,913.00	96,913.00	18,699.59	68,950.00	27,963.00	28.9%
OPEB, Allocated		3701-3702	123,064.00	123,064.00	14,090.12	51,988.00	71,076.00	57.8%
OPEB, Active Employees		3751-3752	486.00	486.00	7,106.35	36,718.00	(36,232.00)	-7455.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,773,579.00	1,773,579.00	331,330.95	1,255,429.00	518,150.00	29.2%
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	194,666.00	194,666.00	36,974.20	424,666.00	(230,000.00)	-118.2%
Noncapitalized Equipment		4400	57,500.00	57,500.00	0.00	27,500.00	30,000.00	52.2%
Food		4700	2,025,000.00	2,025,000.00	243,259.90	1,590,000.00	435,000.00	21.5%
TOTAL, BOOKS AND SUPPLIES			2,277,166.00	2,277,166.00	280,234.10	2,042,166.00	235,000.00	10.3%

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	10,100.00	10,100.00	0.00	10,100.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	40.50	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	4,419.16	40,000.00	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	5,000.00	5,000.00	(200.00)	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	166,300.00	166,300.00	27,095.86	126,300.00	40,000.00	24.1%
Communications		5900	3,500.00	3,500.00	163.98	3,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			226,900.00	226,900.00	31,519.50	186,900.00	40,000.00	17.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	155,000.00	155,000.00	0.00	0.00	155,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			155,000.00	155,000.00	0.00	0.00	155,000.00	100.0%
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	441,230.00	441,230.00	0.00	328,327.00	112,903.00	25.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			441,230.00	441,230.00	0.00	328,327.00	112,903.00	25.6%
TOTAL, EXPENDITURES			9,419,601.00	9,419,601.00	1,726,511.02	8,006,098.00		

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	135,000.00	135,000.00	0.00	0.00	(135,000.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,000.00	135,000.00	0.00	0.00	(135,000.00)	-100.0%
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 Capital 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)			135,000.00	135,000.00	0.00	0.00		

Hayward Unified
Alameda County

First Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	130,380.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	128,526.00
5330	Child Nutrition: Summer Food Service Program Operations	578,705.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	9,526.00
9010	Other Restricted Local	10,833.00
Total, Restricted Balance		<u>857,970.00</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	3,500,000.00	3,500,000.00	128,392.15	3,520,000.00	20,000.00	0.6%
5) TOTAL, REVENUES			3,500,000.00	3,500,000.00	128,392.15	3,520,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	401,116.00	401,116.00	68,309.12	307,706.00	93,410.00	23.3%
3) Employee Benefits		3000-3999	127,405.00	127,405.00	19,332.57	94,993.00	32,412.00	25.4%
4) Books and Supplies		4000-4999	2,531,670.00	2,531,670.00	834,790.53	2,681,670.00	(150,000.00)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	17,263.00	17,263.00	15,149.40	17,263.00	0.00	0.0%
6) Capital Outlay		6000-6999	96,043,430.00	96,043,430.00	18,447,182.45	91,368,584.00	4,674,846.00	4.9%
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			99,120,884.00	99,120,884.00	19,384,764.07	94,470,216.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,620,884.00)	(95,620,884.00)	(19,256,371.92)	(90,950,216.00)		
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	170,000,000.00	170,000,000.00	170,000,000.00	170,000,000.00	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			170,000,000.00	170,000,000.00	170,000,000.00	170,000,000.00		

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)			74,379,116.00	74,379,116.00	150,743,628.08	79,049,784.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	137,599,423.00	137,599,423.00		133,393,828.00	(4,205,595.00)	-3.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,599,423.00	137,599,423.00		133,393,828.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,599,423.00	137,599,423.00		133,393,828.00		
2) Ending Balance, June 30 (E + F1e)			211,978,539.00	211,978,539.00		212,443,612.00		
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	211,978,539.00	211,978,539.00		212,443,612.00		
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	3,500,000.00	3,500,000.00	128,392.15	3,520,000.00	20,000.00	0.6%
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			3,500,000.00	3,500,000.00	128,392.15	3,520,000.00	20,000.00	0.6%
TOTAL, REVENUES			3,500,000.00	3,500,000.00	128,392.15	3,520,000.00		

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	286,827.00	286,827.00	29,650.60	192,628.00	94,199.00	32.8%
Clerical, Technical and Office Salaries		2400	114,289.00	114,289.00	38,658.52	115,078.00	(789.00)	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			401,116.00	401,116.00	68,309.12	307,706.00	93,410.00	23.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	76,843.00	76,843.00	11,904.33	61,002.00	15,841.00	20.6%
OASDI/Medicare/Alternative		3301-3302	32,618.00	32,618.00	4,494.57	21,317.00	11,301.00	34.6%
Health and Welfare Benefits		3401-3402	1,428.00	1,428.00	609.84	1,860.00	(432.00)	-30.3%
Unemployment Insurance		3501-3502	1,414.00	1,414.00	34.12	193.00	1,221.00	86.4%
Workers' Compensation		3601-3602	8,238.00	8,238.00	1,177.65	5,087.00	3,151.00	38.2%
OPEB, Allocated		3701-3702	6,864.00	6,864.00	888.06	3,977.00	2,887.00	42.1%
OPEB, Active Employees		3751-3752	0.00	0.00	224.00	1,557.00	(1,557.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,405.00	127,405.00	19,332.57	94,993.00	32,412.00	25.4%
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	451,194.00	451,194.00	768,207.37	571,194.00	(120,000.00)	-26.6%
Noncapitalized Equipment		4400	2,080,476.00	2,080,476.00	66,583.16	2,110,476.00	(30,000.00)	-1.4%
TOTAL, BOOKS AND SUPPLIES			2,531,670.00	2,531,670.00	834,790.53	2,681,670.00	(150,000.00)	-5.9%
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	2,522.00	2,522.00	1,066.40	2,522.00	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	12,369.00	12,369.00	14,083.00	12,369.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,263.00	17,263.00	15,149.40	17,263.00	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	95,987,146.00	95,987,146.00	18,447,182.45	90,234,584.00	5,752,562.00	6.0%
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	56,284.00	56,284.00	0.00	1,134,000.00	(1,077,716.00)	-1914.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			96,043,430.00	96,043,430.00	18,447,182.45	91,368,584.00	4,674,846.00	4.9%
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			99,120,884.00	99,120,884.00	19,384,764.07	94,470,216.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	170,000,000.00	170,000,000.00	170,000,000.00	170,000,000.00	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 Capital 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			170,000,000.00	170,000,000.00	170,000,000.00	170,000,000.00	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)			170,000,000.00	170,000,000.00	170,000,000.00	170,000,000.00		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	212,443,612.00
Total, Restricted Balance		212,443,612.00

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	2,815,000.00	2,815,000.00	919,146.48	2,815,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,815,000.00	2,815,000.00	919,146.48	2,815,000.00		
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	111,299.00	(111,299.00)	New
5) Services and Other Operating Expenditures		5000-5999	372,500.00	372,500.00	5,273.00	405,576.00	(33,076.00)	-8.9%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	57,640.00	65,900.00	134,100.00	67.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,669,060.00	1,669,060.00	336,683.89	1,699,532.00	(30,472.00)	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,241,560.00	2,241,560.00	399,596.89	2,282,307.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			573,440.00	573,440.00	519,549.59	532,693.00		
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)			573,440.00	573,440.00	519,549.59	532,693.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,652,563.00	3,652,563.00		3,541,791.00	(110,772.00)	-3.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,652,563.00	3,652,563.00		3,541,791.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,652,563.00	3,652,563.00		3,541,791.00		
2) Ending Balance, June 30 (E + F1e)			4,226,003.00	4,226,003.00		4,074,484.00		
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	4,226,003.00	4,226,003.00		4,074,484.00		
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	65,000.00	65,000.00	588.84	65,000.00	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	918,557.64	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			2,815,000.00	2,815,000.00	919,146.48	2,815,000.00	0.00	0.0%
TOTAL, REVENUES			2,815,000.00	2,815,000.00	919,146.48	2,815,000.00		

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	0.00	0.00	0.00	111,299.00	(111,299.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	111,299.00	(111,299.00)	New
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	5,193.00	33,076.00	(33,076.00)	New
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	290,000.00	290,000.00	80.00	290,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			372,500.00	372,500.00	5,273.00	405,576.00	(33,076.00)	-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	200,000.00	200,000.00	57,640.00	65,900.00	134,100.00	67.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
TOTAL, CAPITAL OUTLAY			200,000.00	200,000.00	57,640.00	65,900.00	134,100.00	67.1%
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	549,060.00	549,060.00	235,307.33	496,110.00	52,950.00	9.6%
Other Debt Service - Principal		7439	1,120,000.00	1,120,000.00	101,376.56	1,203,422.00	(83,422.00)	-7.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,669,060.00	1,669,060.00	336,683.89	1,699,532.00	(30,472.00)	-1.8%
TOTAL, EXPENDITURES			2,241,560.00	2,241,560.00	399,596.89	2,282,307.00		

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 Capital 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		

Hayward Unified
Alameda County

First Interim
Capital Facilities Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	4,074,484.00
Total, Restricted Balance		4,074,484.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.12	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.12	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.12	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.12	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,313.00	4,313.00		3,587.00	(726.00)	-16.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,313.00	4,313.00		3,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,313.00	4,313.00		3,587.00		
2) Ending Balance, June 30 (E + F1e)			4,313.00	4,313.00		3,587.00		
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	4,313.00	4,313.00		3,587.00		
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	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%
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								
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	0.12	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%
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	0.12	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.12	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)
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%
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 Capital 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		

Hayward Unified
Alameda County

First Interim
County School Facilities Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020/21
		Projected Year Totals
7710	State School Facilities Projects	3,587.00
Total, Restricted Balance		3,587.00

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	124,000.00	124,000.00	(40.01)	100,000.00	(24,000.00)	-19.4%
5) TOTAL, REVENUES			124,000.00	124,000.00	(40.01)	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			124,000.00	124,000.00	(40.01)	100,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			124,000.00	124,000.00	(40.01)	100,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,624,819.00	6,624,819.00		7,015,312.00	390,493.00	5.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,624,819.00	6,624,819.00		7,015,312.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,624,819.00	6,624,819.00		7,015,312.00		
2) Ending Balance, June 30 (E + F1e)			6,748,819.00	6,748,819.00		7,115,312.00		
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	6,748,819.00	6,748,819.00		7,115,312.00		
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	124,000.00	124,000.00	(40.01)	100,000.00	(24,000.00)	-19.4%
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			124,000.00	124,000.00	(40.01)	100,000.00	(24,000.00)	-19.4%
TOTAL, REVENUES			124,000.00	124,000.00	(40.01)	100,000.00		

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	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%
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								
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 Capital 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	2020/21
		Projected Year Totals
9010	Other Restricted Local	7,115,312.00
Total, Restricted Balance		<u>7,115,312.00</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	2,161,672.00	2,161,672.00	0.00	2,161,672.00	0.00	0.0%
3) Other State Revenue		8300-8599	136,300.00	136,300.00	0.00	136,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,698,382.00	18,698,382.00	3,065,575.94	18,698,382.00	0.00	0.0%
5) TOTAL, REVENUES			20,996,354.00	20,996,354.00	3,065,575.94	20,996,354.00		
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	32,051,585.00	32,051,585.00	28,932,287.02	32,051,585.00	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			32,051,585.00	32,051,585.00	28,932,287.02	32,051,585.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,055,231.00)	(11,055,231.00)	(25,866,711.08)	(11,055,231.00)		
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	23,105,644.45	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	23,105,644.45	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)			(11,055,231.00)	(11,055,231.00)	(2,761,066.63)	(11,055,231.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,119,886.00	15,119,886.00		37,500,293.00	22,380,407.00	148.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,119,886.00	15,119,886.00		37,500,293.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,119,886.00	15,119,886.00		37,500,293.00		
2) Ending Balance, June 30 (E + F1e)			4,064,655.00	4,064,655.00		26,445,062.00		
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	4,064,655.00	4,064,655.00		26,445,062.00		
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	2,161,672.00	2,161,672.00	0.00	2,161,672.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,161,672.00	2,161,672.00	0.00	2,161,672.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	136,300.00	136,300.00	0.00	136,300.00	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			136,300.00	136,300.00	0.00	136,300.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	16,742,682.00	16,742,682.00	1,471,196.87	16,742,682.00	0.00	0.0%
Unsecured Roll		8612	943,100.00	943,100.00	1,273,980.21	943,100.00	0.00	0.0%
Prior Years' Taxes		8613	158,000.00	158,000.00	12,090.29	158,000.00	0.00	0.0%
Supplemental Taxes		8614	689,500.00	689,500.00	135,535.07	689,500.00	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%
Interest		8660	165,100.00	165,100.00	172,773.50	165,100.00	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			18,698,382.00	18,698,382.00	3,065,575.94	18,698,382.00	0.00	0.0%
TOTAL, REVENUES			20,996,354.00	20,996,354.00	3,065,575.94	20,996,354.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,612,985.00	1,612,985.00	14,023,364.85	1,612,985.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	30,438,600.00	30,438,600.00	14,908,922.17	30,438,600.00	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)			32,051,585.00	32,051,585.00	28,932,287.02	32,051,585.00	0.00	0.0%
TOTAL, EXPENDITURES			32,051,585.00	32,051,585.00	28,932,287.02	32,051,585.00		

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	23,105,644.45	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	23,105,644.45	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	23,105,644.45	0.00		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	26,445,062.00
Total, Restricted Balance		26,445,062.00

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)	18,592.81	18,592.81	18,710.67	18,710.67	117.86	1%
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)	18,592.81	18,592.81	18,710.67	18,710.67	117.86	1%
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)	18,592.81	18,592.81	18,710.67	18,710.67	117.86	1%
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 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			1,458,593.02	7,082,580.00	9,670,143.00	33,803,430.45	21,845,353.36	33,591,183.05	43,038,771.05	16,971,532.05
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,219,316.00	5,219,316.00	18,502,257.00	9,394,768.00	9,394,768.00	16,199,593.00	9,165,943.00	4,307,993.00
Property Taxes	8020-8079		310,300.03	2,331,278.03	2,045,055.35	0.00	24,113,743.42	477,599.00	(126,660.00)	16,361,686.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(2,587,293.24)	(742,704.00)	(18,627.00)	(743,734.00)
Federal Revenue	8100-8299		25,728.00	1,004,532.74	17,692,018.02	13,414.79	256,435.24	1,383,634.00	3,749,706.00	196,465.00
Other State Revenue	8300-8599		9,127.00	9,127.00	1,759,173.00	781,169.71	410,803.21	1,104,169.00	1,311,297.00	449,148.00
Other Local Revenue	8600-8799		560,935.88	984,040.56	1,067,437.18	1,225,457.85	3,827,962.46	3,877,941.00	1,494,002.00	2,317,918.00
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			6,125,406.91	9,548,294.33	41,065,940.55	11,414,810.35	35,416,419.09	22,300,232.00	15,575,661.00	22,889,476.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,959,874.58	2,211,322.33	12,668,747.50	13,294,537.59	12,852,044.83	130,682.00	25,797,735.00	13,441,379.00
Classified Salaries	2000-2999		2,291,747.52	2,424,634.12	4,594,331.73	4,616,906.23	5,371,209.16	6,154,563.00	4,255,379.00	4,626,432.00
Employee Benefits	3000-3999		1,108,736.18	1,221,347.06	4,203,760.20	4,353,896.84	4,521,858.72	2,116,180.00	7,507,186.00	3,915,547.00
Books and Supplies	4000-4999		61.11	33,301.34	158,340.65	814,250.72	308,999.50	2,533,557.00	1,357,452.00	1,139,187.00
Services	5000-5999		302,451.55	466,463.33	1,163,365.18	2,679,156.61	3,207,230.42	3,331,466.00	3,303,522.00	1,756,443.00
Capital Outlay	6000-6599		0.00	0.00	8,869.10	42,721.80	0.00	2,811.00	6,618.00	15,650.00
Other Outgo	7000-7499		0.00	0.00	6,913.56	(29,612.04)	2,304.52	1,450,715.00	9,581.00	1,520,240.00
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			5,662,870.94	6,357,068.18	22,804,327.92	25,771,857.75	26,263,647.15	15,719,974.00	42,237,473.00	26,414,878.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(505,486.38)	578,436.01	(257,226.45)	23,691.09	(30,846.03)	(22,438.55)	0.00	0.00	0.00
Accounts Receivable	9200-9299	(34,637,884.33)	25,819,974.00	949,924.15	1,638,278.34	517,485.99	1,989,330.74	1,593,652.00	0.00	3,319,589.00
Due From Other Funds	9310	(3,046,615.85)	0.00	264,331.81	4,139.73	530,644.31	0.00	0.00	0.00	0.00
Stores	9320	(4,019.33)	0.00	0.00	0.00	974.40	0.00	0.00	190.00	201.00
Prepaid Expenditures	9330	(46,242.98)	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		(38,240,248.87)	26,398,410.01	957,029.51	1,666,109.16	1,018,258.67	1,966,892.19	1,593,652.00	190.00	3,319,790.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(18,561,666.39)	21,236,959.00	1,560,692.66	(4,207,314.13)	(1,680,862.09)	(626,165.56)	(1,273,678.00)	(594,383.00)	(950,000.00)
Due To Other Funds	9610	(135,528.34)	0.00	0.00	1,748.47	133,779.87	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(166,370.58)	0.00	0.00	0.00	166,370.58	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		(18,863,565.31)	21,236,959.00	1,560,692.66	(4,205,565.66)	(1,380,711.64)	(626,165.56)	(1,273,678.00)	(594,383.00)	(950,000.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(19,376,683.56)	5,161,451.01	(603,663.15)	5,871,674.82	2,398,970.31	2,593,057.75	2,867,330.00	594,573.00	4,269,790.00
E. NET INCREASE/DECREASE (B - C + D)			5,623,986.98	2,587,563.00	24,133,287.45	(11,958,077.09)	11,745,829.69	9,447,588.00	(26,067,239.00)	744,388.00
F. ENDING CASH (A + E)			7,082,580.00	9,670,143.00	33,803,430.45	21,845,353.36	33,591,183.05	43,038,771.05	16,971,532.05	17,715,920.05
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		17,715,920.05	2,879,858.05	10,045,003.05	(2,603,430.95)				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,887,207.00	1,853,558.00	1,853,558.00	0.00	39,980,136.00		129,978,413.00	129,978,413.00
Property Taxes	8020-8079	(384,259.00)	19,481,026.00	3,441,301.00	0.00	11,548,811.17		79,599,881.00	79,599,881.00
Miscellaneous Funds	8080-8099	0.00	(2,109,549.00)	(703,188.00)	(524,516.00)	1,311,665.24		(6,117,946.00)	(6,117,946.00)
Federal Revenue	8100-8299	145,325.00	3,774,717.00	1,503,321.00	5,536,407.00	8,619,991.88		43,901,695.67	43,901,695.67
Other State Revenue	8300-8599	260,358.00	1,644,536.00	19,680.00	1,195,173.00	21,696,817.08		30,650,578.00	30,650,578.00
Other Local Revenue	8600-8799	1,329,093.00	3,785,473.00	2,881,729.00	1,791,712.00	(3,111,681.43)		22,032,020.50	22,032,020.50
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		10,237,724.00	28,429,761.00	8,996,401.00	7,998,776.00	80,045,739.94	0.00	300,044,642.17	300,044,642.17
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,167,692.00	12,211,734.00	12,211,734.00	12,211,734.00	3,035,663.56		134,194,880.39	134,194,880.39
Classified Salaries	2000-2999	4,141,861.00	4,267,975.00	4,267,975.00	4,567,975.00	924,469.75		52,505,458.51	52,505,458.51
Employee Benefits	3000-3999	3,560,431.00	3,596,935.00	3,516,117.00	3,565,676.00	21,383,282.96		64,570,953.96	64,570,953.96
Books and Supplies	4000-4999	1,327,429.00	803,518.00	1,125,827.00	1,446,975.00	3,577,272.29		14,626,170.61	14,626,170.61
Services	5000-5999	4,512,432.00	1,311,759.00	1,420,061.00	2,415,301.00	662,729.58		26,532,380.67	26,532,380.67
Capital Outlay	6000-6599	24,848.00	20,057.00	13,429.00	68,443.00	(46,946.90)		156,500.00	156,500.00
Other Outgo	7000-7499	288,864.00	2,839.00	39,893.00	427,918.00	(656,223.95)		3,063,432.09	3,063,432.09
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		26,023,557.00	22,214,817.00	22,595,036.00	24,704,022.00	28,880,247.29	0.00	295,649,776.23	295,649,776.23
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(430.00)	0.00	0.00	0.00			291,186.07	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			35,828,234.22	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			799,115.85	
Stores	9320	201.00	201.00	201.00	164.00			2,132.40	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	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	
SUBTOTAL		(229.00)	201.00	201.00	164.00	0.00	0.00	36,920,668.54	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(950,000.00)	(950,000.00)	(950,000.00)	(950,000.00)			9,665,248.88	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			135,528.34	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			166,370.58	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(950,000.00)	(950,000.00)	(950,000.00)	(950,000.00)	0.00	0.00	9,967,147.80	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		949,771.00	950,201.00	950,201.00	950,164.00	0.00	0.00	26,953,520.74	
E. NET INCREASE/DECREASE (B - C + D)		(14,836,062.00)	7,165,145.00	(12,648,434.00)	(15,755,082.00)	51,165,492.65	0.00	31,348,386.68	4,394,865.94
F. ENDING CASH (A + E)		2,879,858.05	10,045,003.05	(2,603,430.95)	(18,358,512.95)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								32,806,979.70	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)
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)			(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)
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		(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)				
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)		(18,358,512.95)	(18,358,512.95)	(18,358,512.95)	(18,358,512.95)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(18,358,512.95)	

Hayward Unified
Alameda County

First Interim
2020-21 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61192 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	295,649,776.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	39,924,083.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	14,458.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	156,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	89,877.00
4. Other Transfers Out	All	9200	7200-7299	3,695,196.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				3,984,873.00
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	2,310,249.00
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)				254,051,069.23

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2020-21 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61192 0000000
Form ESMOE

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		18,710.67
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,577.87
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.)	257,844,127.80	13,780.42
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)	257,844,127.80	13,780.42
B. Required effort (Line A.2 times 90%)	232,059,715.02	12,402.38
C. Current year expenditures (Line I.E and Line II.B)	254,051,069.23	13,577.87
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 2022-23 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.

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Every Student Succeeds Act Maintenance of Effort Expenditures

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Form ESMOE

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 8,670,646.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 240,198,489.95

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.61%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. _____

Entry required

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,648,168.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,852,768.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	36,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	838,639.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,375,576.07
9. Carry-Forward Adjustment (Part IV, Line F)	352,774.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,728,350.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	178,901,761.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	39,310,593.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,296,935.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	813,585.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	14,458.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,332,603.76
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	464,841.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	212,068.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,392,361.86
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,979,185.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,422,182.35
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,087,771.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	285,228,346.42

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.69%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	4.81%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,375,576.07</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(786,505.62)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.29%) times Part III, Line B19); zero if negative	<u>352,774.39</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.29%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.76%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>352,774.39</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>352,774.39</u>

Hayward Unified
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First Interim
2020-21 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 4.29%
Highest rate used in any program: 4.76%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,075,450.00	197,909.00	3.90%
01	3060	440,586.00	18,901.00	4.29%
01	3110	129,899.00	5,572.00	4.29%
01	3182	1,243,567.00	53,349.00	4.29%
01	3312	1,023,643.00	47,943.00	4.68%
01	3315	146,483.00	6,253.00	4.27%
01	3318	66,248.00	3,102.00	4.68%
01	3385	105,720.00	4,532.00	4.29%
01	3550	150,059.00	6,437.00	4.29%
01	4035	548,051.00	23,569.00	4.30%
01	4124	3,095,703.00	132,805.00	4.29%
01	4127	339,947.00	14,583.00	4.29%
01	4201	151,471.00	6,497.00	4.29%
01	4203	554,557.00	23,791.00	4.29%
01	5810	3,635,549.00	36,645.00	1.01%
01	6010	3,307,906.00	111,300.00	3.36%
01	6387	361,817.00	14,883.00	4.11%
01	6388	346,295.00	13,256.00	3.83%
01	6510	169,275.00	813.00	0.48%
01	7085	826,050.00	1,752.00	0.21%
01	7220	74,475.00	3,195.00	4.29%
01	7510	1,250,991.00	59,504.00	4.76%
01	7810	121,307.00	5,204.00	4.29%
01	8150	7,873,061.00	335,533.00	4.26%
01	9010	6,144,476.08	2,156.00	0.04%
11	5610	352,940.00	16,730.00	4.74%
11	6391	1,812,191.00	77,742.00	4.29%
11	9010	176,373.00	3,624.00	2.05%
12	5025	1,297,299.84	55,654.16	4.29%
12	6105	3,753,596.77	161,029.23	4.29%
12	6128	768,931.58	32,242.06	4.19%
12	9010	359,294.16	12,257.46	3.41%
13	5310	6,554,959.00	280,800.00	4.28%
13	5320	869,582.00	37,022.00	4.26%
13	5330	226,714.00	9,721.00	4.29%
13	5340	20,000.00	474.00	2.37%
13	9010	6,516.00	310.00	4.76%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	201,948,707.00	-0.73%	200,473,098.00	-3.43%	193,602,525.00
2. Federal Revenues	8100-8299	450,000.67	0.00%	450,000.00	0.00%	450,000.00
3. Other State Revenues	8300-8599	3,369,891.00	-3.31%	3,258,335.00	-1.53%	3,208,335.00
4. Other Local Revenues	8600-8799	3,539,340.00	-1.41%	3,489,340.00	5.73%	3,689,340.00
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	(37,742,885.00)	18.64%	(44,779,836.00)	1.21%	(45,320,237.00)
6. Total (Sum lines A1 thru A5c)		171,565,053.67	-5.06%	162,890,937.00	-4.46%	155,629,963.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,668,891.53		105,150,736.53
b. Step & Column Adjustment				1,148,110.00		1,160,664.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,333,735.00		(800,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,668,891.53	3.42%	105,150,736.53	0.34%	105,511,400.53
2. Classified Salaries						
a. Base Salaries				21,676,194.73		25,600,927.73
b. Step & Column Adjustment				124,733.00		124,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,800,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,676,194.73	18.11%	25,600,927.73	0.49%	25,725,660.73
3. Employee Benefits	3000-3999	29,233,005.28	8.12%	31,607,777.00	9.44%	34,590,734.00
4. Books and Supplies	4000-4999	3,726,424.48	-26.84%	2,726,424.00	0.00%	2,726,424.00
5. Services and Other Operating Expenditures	5000-5999	9,995,798.04	1.92%	10,188,084.00	0.00%	10,188,084.00
6. Capital Outlay	6000-6999	6,000.00	0.00%	6,000.00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,695,196.00	0.00%	3,695,196.00	0.00%	3,695,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,851,124.91)	-15.52%	(1,563,843.00)	-4.48%	(1,493,843.00)
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)				(4,750,000.00)		(24,868,750.00)
11. Total (Sum lines B1 thru B10)		168,150,385.15	2.68%	172,661,302.26	-9.60%	156,080,906.26
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,414,668.52		(9,770,365.26)		(450,943.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,374,029.00		17,788,697.52		8,018,332.26
2. Ending Fund Balance (Sum lines C and D1)		17,788,697.52		8,018,332.26		7,567,389.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,262.31		150,262.00		150,262.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,714,493.00		7,830,387.00		7,401,079.00
2. Unassigned/Unappropriated	9790	9,923,942.21		37,683.26		16,048.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,788,697.52		8,018,332.26		7,567,389.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,714,493.00		7,830,387.00		7,401,079.00
c. Unassigned/Unappropriated	9790	9,923,942.21		37,683.26		16,048.00
(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)		17,638,435.21		7,868,070.26		7,417,127.00
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)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	1,511,641.00	0.00%	1,511,641.00	0.00%	1,511,641.00
2. Federal Revenues	8100-8299	43,451,695.00	-59.05%	17,793,018.00	0.00%	17,793,018.00
3. Other State Revenues	8300-8599	27,280,687.00	-7.93%	25,117,610.00	0.00%	25,117,610.00
4. Other Local Revenues	8600-8799	18,492,680.50	-4.06%	17,741,760.00	0.00%	17,741,760.00
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	37,742,885.00	18.64%	44,779,836.00	1.21%	45,320,237.00
6. Total (Sum lines A1 thru A5c)		128,479,588.50	-16.76%	106,943,865.00	0.51%	107,484,266.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,525,988.86		26,910,491.86
b. Step & Column Adjustment				289,330.00		292,651.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,904,827.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,525,988.86	-17.26%	26,910,491.86	1.09%	27,203,142.86
2. Classified Salaries						
a. Base Salaries				30,829,263.78		26,309,374.78
b. Step & Column Adjustment				116,221.00		114,542.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,636,110.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,829,263.78	-14.66%	26,309,374.78	0.44%	26,423,916.78
3. Employee Benefits	3000-3999	35,337,948.68	-6.37%	33,086,276.00	4.51%	34,580,055.00
4. Books and Supplies	4000-4999	10,899,746.13	-68.07%	3,480,644.00	0.00%	3,480,644.00
5. Services and Other Operating Expenditures	5000-5999	16,536,582.63	-0.68%	16,423,695.00	1.95%	16,744,072.00
6. Capital Outlay	6000-6999	150,500.00	-92.74%	10,919.00	0.00%	10,919.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	89,877.00	0.00%	89,877.00	0.00%	89,877.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,129,484.00	-25.43%	842,202.00	-8.31%	772,202.00
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)		127,499,391.08	-15.96%	107,153,479.64	2.01%	109,304,828.64
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		980,197.42		(209,614.64)		(1,820,562.64)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,461,248.00		7,441,445.42		7,231,830.78
2. Ending Fund Balance (Sum lines C and D1)		7,441,445.42		7,231,830.78		5,411,268.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,441,445.42		7,497,361.78		5,872,330.14
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		(265,531.00)		(461,062.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,441,445.42		7,231,830.78		5,411,268.14

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	203,460,348.00	-0.73%	201,984,739.00	-3.40%	195,114,166.00
2. Federal Revenues	8100-8299	43,901,695.67	-58.45%	18,243,018.00	0.00%	18,243,018.00
3. Other State Revenues	8300-8599	30,650,578.00	-7.42%	28,375,945.00	-0.18%	28,325,945.00
4. Other Local Revenues	8600-8799	22,032,020.50	-3.64%	21,231,100.00	0.94%	21,431,100.00
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)		300,044,642.17	-10.07%	269,834,802.00	-2.49%	263,114,229.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,194,880.39		132,061,228.39
b. Step & Column Adjustment				1,437,440.00		1,453,315.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,571,092.00)		(800,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,194,880.39	-1.59%	132,061,228.39	0.49%	132,714,543.39
2. Classified Salaries						
a. Base Salaries				52,505,458.51		51,910,302.51
b. Step & Column Adjustment				240,954.00		239,275.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(836,110.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,505,458.51	-1.13%	51,910,302.51	0.46%	52,149,577.51
3. Employee Benefits	3000-3999	64,570,953.96	0.19%	64,694,053.00	6.92%	69,170,789.00
4. Books and Supplies	4000-4999	14,626,170.61	-57.56%	6,207,068.00	0.00%	6,207,068.00
5. Services and Other Operating Expenditures	5000-5999	26,532,380.67	0.30%	26,611,779.00	1.20%	26,932,156.00
6. Capital Outlay	6000-6999	156,500.00	-89.19%	16,919.00	0.00%	16,919.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,785,073.00	0.00%	3,785,073.00	0.00%	3,785,073.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(721,640.91)	0.00%	(721,641.00)	0.00%	(721,641.00)
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				(4,750,000.00)		(24,868,750.00)
11. Total (Sum lines B1 thru B10)		295,649,776.23	-5.36%	279,814,781.90	-5.16%	265,385,734.90
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,394,865.94		(9,979,979.90)		(2,271,505.90)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,835,277.00		25,230,142.94		15,250,163.04
2. Ending Fund Balance (Sum lines C and D1)		25,230,142.94		15,250,163.04		12,978,657.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,262.31		150,262.00		150,262.00
b. Restricted	9740	7,441,445.42		7,497,361.78		5,872,330.14
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	7,714,493.00		7,830,387.00		7,401,079.00
2. Unassigned/Unappropriated	9790	9,923,942.21		(227,847.74)		(445,014.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,230,142.94		15,250,163.04		12,978,657.14

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	7,714,493.00		7,830,387.00		7,401,079.00
c. Unassigned/Unappropriated	9790	9,923,942.21		37,683.26		16,048.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(265,531.00)		(461,062.00)
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)		17,638,435.21		7,602,539.26		6,956,065.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.97%		2.72%		2.62%
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 and 6500-6540, 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)		18,710.67		18,591.44		17,924.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		295,649,776.23		279,814,781.90		265,385,734.90
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)		295,649,776.23		279,814,781.90		265,385,734.90
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)		8,869,493.29		8,394,443.46		7,961,572.05
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)		8,869,493.29		8,394,443.46		7,961,572.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

First Interim
2020-21 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	(93,100.00)	0.00	(721,640.91)				
Other Sources/Uses Detail					0.00	0.00		
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	4,100.00	0.00	132,131.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,500.00	0.00	261,182.91	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	328,327.00	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	93,100.00	(93,100.00)	721,640.91	(721,640.91)	0.00	0.00		

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	18,593.00	18,710.67		
Charter School	0.00	0.00		
Total ADA	18,593.00	18,710.67	0.6%	Met
1st Subsequent Year (2021-22)				
District Regular	18,273.67	18,591.44		
Charter School				
Total ADA	18,273.67	18,591.44	1.7%	Met
2nd Subsequent Year (2022-23)				
District Regular	18,043.33	17,924.70		
Charter School				
Total ADA	18,043.33	17,924.70	-0.7%	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 budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	19,388	19,072		
Charter School				
Total Enrollment	19,388	19,072	-1.6%	Met
1st Subsequent Year (2021-22)				
District Regular	19,144	19,144		
Charter School				
Total Enrollment	19,144	19,144	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	18,799	18,799		
Charter School				
Total Enrollment	18,799	18,799	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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	19,406	20,429	
Charter School			
Total ADA/Enrollment	19,406	20,429	95.0%
Second Prior Year (2018-19)			
District Regular	18,754	19,909	
Charter School			
Total ADA/Enrollment	18,754	19,909	94.2%
First Prior Year (2019-20)			
District Regular	18,711	19,801	
Charter School	0		
Total ADA/Enrollment	18,711	19,801	94.5%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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 (2020-21)				
District Regular	18,711	19,072		
Charter School	0			
Total ADA/Enrollment	18,711	19,072	98.1%	Not Met
1st Subsequent Year (2021-22)				
District Regular	18,591	19,144		
Charter School				
Total ADA/Enrollment	18,591	19,144	97.1%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	17,925	18,799		
Charter School				
Total ADA/Enrollment	17,925	18,799	95.4%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

State Budget is funding school districts for 2020-21 based on 2019-20 ADA. As a declining enrollment district, 2021-22 Funded ADA is based on how much the District is funded from 2020-21, less any Charter ADA shift projected to be 120. 2022-23 Funded ADA is back to the historical average of 95%.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	215,508,450.00	209,578,294.00	-2.8%	Not Met
1st Subsequent Year (2021-22)	211,854,685.00	208,102,685.00	-1.8%	Met
2nd Subsequent Year (2022-23)	209,379,486.00	201,232,112.00	-3.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District's Adopted Budget was based on the State Legislature's early June budget deal (latest official State guidance). The State Enacted Budget provided less funding, updated to the Board as part of the Unaudited Actuals presentation, and is reflected at 1st Interim.

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 (2017-18)	150,772,867.30	167,363,071.60	90.1%
Second Prior Year (2018-19)	155,979,329.45	172,025,264.03	90.7%
First Prior Year (2019-20)	161,074,348.51	176,081,046.32	91.5%
Historical Average Ratio:			90.8%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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 (2020-21)	152,578,091.54	168,150,385.15	90.7%	Met
1st Subsequent Year (2021-22)	162,359,441.26	172,661,302.26	94.0%	Not Met
2nd Subsequent Year (2022-23)	165,827,795.26	156,080,906.26	106.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

A projected necessary reduction of \$4.5 is included for 2021/22 and \$20M is included for 2022/23 due to declining enrollment and on-going salary increase resulted from prior year salary settlement.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First 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 (2020-21)	19,061,205.00	43,901,695.67	130.3%	Yes
1st Subsequent Year (2021-22)	19,061,205.00	18,243,018.00	-4.3%	No
2nd Subsequent Year (2022-23)	19,061,205.00	18,243,018.00	-4.3%	No

Explanation:
(required if Yes)

The increase is due to one-time funding from Coronavirus Relief Fund,

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	32,426,237.00	30,650,578.00	-5.5%	Yes
1st Subsequent Year (2021-22)	26,976,237.00	28,375,945.00	5.2%	Yes
2nd Subsequent Year (2022-23)	26,976,237.00	28,325,945.00	5.0%	No

Explanation:
(required if Yes)

The increase and decrease are due to one-time funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	20,948,904.00	22,032,020.50	5.2%	Yes
1st Subsequent Year (2021-22)	21,448,904.00	21,231,100.00	-1.0%	No
2nd Subsequent Year (2022-23)	21,523,904.00	21,431,100.00	-0.4%	No

Explanation:
(required if Yes)

The increase is due to additional funding from special education in object 8791.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	6,318,154.00	14,626,170.61	131.5%	Yes
1st Subsequent Year (2021-22)	6,518,154.00	6,207,068.00	-4.8%	No
2nd Subsequent Year (2022-23)	6,118,154.00	6,207,068.00	1.5%	No

Explanation:
(required if Yes)

The increase in supplies are due to the pandemic and text book adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	26,530,887.00	26,532,380.67	0.0%	No
1st Subsequent Year (2021-22)	27,830,887.00	26,611,779.00	-4.4%	No
2nd Subsequent Year (2022-23)	27,090,686.00	26,932,156.00	-0.6%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	72,436,346.00	96,584,294.17	33.3%	Not Met
1st Subsequent Year (2021-22)	67,486,346.00	67,850,063.00	0.5%	Met
2nd Subsequent Year (2022-23)	67,561,346.00	68,000,063.00	0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	32,849,041.00	41,158,551.28	25.3%	Not Met
1st Subsequent Year (2021-22)	34,349,041.00	32,818,847.00	-4.5%	Met
2nd Subsequent Year (2022-23)	33,208,840.00	33,139,224.00	-0.2%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The increase is due to one-time funding from Coronavirus Relief Fund,

Explanation:

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

The increase and decrease are due to one-time funding.

Explanation:

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

The increase is due to additional funding from special education in object 8791.

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

Explanation:

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

The increase in supplies are due to the pandemic and text book adoption.

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	7,714,493.00	7,867,271.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,867,271.00	

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.0%	2.7%	2.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	0.9%	0.9%

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 (2020-21)	3,414,668.52	168,150,385.15	N/A	Met
1st Subsequent Year (2021-22)	(9,770,365.26)	172,661,302.26	5.7%	Not Met
2nd Subsequent Year (2022-23)	(450,943.26)	156,080,906.26	0.3%	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 of 4% in the prior year and 2% in the budget year coupled with 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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	25,230,142.94	Met
1st Subsequent Year (2021-22)	15,250,163.04	Met
2nd Subsequent Year (2022-23)	12,978,657.14	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	(18,358,512.95)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The District is going to apply for TRANS.

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 (Education Code Section 42238), 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	18,711	18,591	17,925
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

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	295,649,776.23	279,814,781.90	265,385,734.90
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)	295,649,776.23	279,814,781.90	265,385,734.90
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,869,493.29	8,394,443.46	7,961,572.05
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)	8,869,493.29	8,394,443.46	7,961,572.05

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	7,714,493.00	7,830,387.00	7,401,079.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,923,942.21	37,683.26	16,048.00
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	(265,531.00)	(461,062.00)
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)	17,638,435.21	7,602,539.26	6,956,065.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.97%	2.72%	2.62%
District's Reserve Standard (Section 10B, Line 7):	8,869,493.29	8,394,443.46	7,961,572.05
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)

Similar to the note for RRMA, the reserve is met due to the State Enacted Budget removing STRS On-Behalf payment and CARES Act funding from the reserve calculations.

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 budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

If needed, the District will borrow cash from Fund 25 and Fund 40 as a first measure, while planning for the issuance of a TRAN in March 2021.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(42,388,898.00)	(37,742,885.00)	-11.0%	(4,646,013.00)	Not Met
1st Subsequent Year (2021-22)	(44,888,898.00)	(44,779,836.00)	-0.2%	(109,062.00)	Met
2nd Subsequent Year (2022-23)	(44,888,898.00)	(45,320,237.00)	1.0%	431,339.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	135,000.00	0.00	-100.0%	(135,000.00)	Not Met
1st Subsequent Year (2021-22)	135,000.00	0.00	-100.0%	(135,000.00)	Not Met
2nd Subsequent Year (2022-23)	135,000.00	0.00	-100.0%	(135,000.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The decrease in contribution to special education and Restricted Routine Maintenance Account are due to additional funding from Coronavirus Relief fund.

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The decrease is due to no more bad debts for Child Nutrition because all meals are free this year.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) No
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? n/a
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	12	Fund 25	7438-7439	10,974,392
General Obligation Bonds	24	Fund 51	7438-7439	389,361,681
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	1xxx-2xxx	1,600,000

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

QZAB-Bank of Marin		Fund 01	7438-7439	2,715,520
TOTAL:				404,651,593

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	1,237,804	1,237,204	1,233,354	1,233,000
General Obligation Bonds	22,855,244	23,260,668	23,046,917	23,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB-Bank of Marin	448,480	462,328	479,852	480,000
Total Annual Payments:	24,541,528	24,960,200	24,760,123	24,713,000
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Fund 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?

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
117,572,468.00	153,302,774.00
0.00	0.00
117,572,468.00	153,302,774.00

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

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2020

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

3. OPEB Contributions

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

Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)	First Interim
	4,404,888.00
	4,404,888.00
	4,404,888.00

Data must be entered.
Data must be entered.
Data must be entered.

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

3,570,305.00	3,682,703.51
	3,682,703.51
	3,682,703.51

Data must be entered.
Data must be entered.

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

Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

	3,315,186.00
	3,315,186.00
	3,315,186.00

Data must be entered.
Data must be entered.
Data must be entered.

- d. Number of retirees receiving OPEB benefits

Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

965	965
965	965
965	965

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
0.00		0.00
0.00		0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,161.5	1,115.5	1,105.5	1,090.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

- 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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	725.0	703.0	698.0	698.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

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

--

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Classified (Non-management) - Other

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

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

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

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

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

Yes

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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	121.8	111.8	108.0	108.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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)

Yes

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

No

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

Yes

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

No

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

No

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

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 First Interim Criteria and Standards Review
