



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: May 20, 2021

Subject: Approve 2020-21 Third Interim Financial Report and FCMAT Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2020-21 Third Interim Financial Report.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the third of three interim financial reports presented to the Board of Education for the 2020-21 fiscal year. The report provides actual financial information as of April 30, 2021, projections for the remaining 2020-21 fiscal year and multi-year projections for 2021-22 and 2022-23 fiscal years.

Financial Considerations: The District is working closely with the Sacramento County Fiscal Advisor to address the disapproval of the 2020-21 adopted budget and the negative certification of the 2020-21 Second Interim Financial Report.

The 2020-21 Third Interim Financial Report projects that the district is deficit spending in 2021-22 and 2022-23 but will meet the required 2% Reserve for Economic Uncertainty for all three fiscal years.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. 2020-21 Third Interim Financial Report

Estimated Time: 10 Minutes

Submitted by: Rose Ramos, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent

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I. OVERVIEW/HISTORY:

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Third Interim Report reflects actual financial activity for the period of July 1st through April 30th and projects financial activity through June 30th, 2021. The Third Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, county office of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets

This is the third of the interim financial reports presented to the Governing Board for the 2020-21 fiscal year.

The District's 2020-21 revised adopted budget was disapproved by Sacramento County Office of Education (SCOE) due to the District's projected on-going structural deficit, extreme cash flow issues, negative fund balance projections and conclusions presented in the September 15, 2020 FCMAT letter. This represents the third consecutive budget that has been disapproved by SCOE. The Governing Board voted to waive the formation of the Budget Review Committee and the waiver was approved by California Department of Education. The District has been working with the Fiscal Advisor assigned by SCOE.

The 2018-19 disapproved budget qualified the District to receive independent auditing support from the Fiscal Crisis and Management Assistance Team (FCMAT). At no cost to the District, FCMAT conducted a Fiscal Health Risk Analysis Study of the District in October 2018. FCMAT presented the findings to the Governing Board at the December 13, 2018 Board Meeting. A matrix titled FCMAT Fiscal Health Risk Analysis was created to track the District's progress to correct the findings. The District and the SCOE assigned Fiscal Advisor have worked together to implement FCMAT's recommendations.

The District provides regular updates on the progress made to address the FCMAT findings with each interim financial report. Following is a summary of the findings attempted, completed and remaining as of May 14, 2021.

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FCMAT Updates Presented	Number Identified FCMAT Findings	FCMAT Findings Updated this period	FCMAT Findings Completed this period	FCMAT Findings Completed	FCMAT Findings Remaining
February 28, 2019	60	28	0	0	60
April 11, 2019	60	18	18	18	42
June 13, 2019	60	23	1	19	41
July 23, 2019	60	10	0	19	41
November 20, 2019	60	31	7	26	34
December 19, 2019	60	0	0	26	34
March 19, 2020	60	26	1	27	33
May 8, 2020	60	36	*1	26	34**
December 10, 2020	60	28	1	27	33
March 18, 2021	60	21	3	30	30
May 20, 2021	60	20	0	30	30

*one item was moved to "completed" status while another item was moved from "complete" to "in progress".

**two items were moved from "completed" status to "in progress" during the May 8, 2020 update.

A report of the updated findings is included in the 3rd Interim documents and can also be found on the District's financial webpage at <https://www.scusd.edu/fcmat>.

II. Driving Governance:

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a Third Interim is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "negative" certification means that the district is unable to meet its financial obligations for the remainder of the current

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fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

The Executive Summary provides detailed and summarized financial data and graphs of the 2020-2021 Third Interim Report.

IV. Goals, Objectives and Measures:

Follow the timeline and take action on all necessary budget adjustments. It will be important to reduce the reliance on one-time funds used to balance the budget.

V. Major Initiatives:

- Use the Third Interim Financial Report information to guide budget development for FY 2021-22 and 2022-23.
- Continue to work with the Fiscal Advisor and staff to implement FCMAT's recommendations.

VI. Results:

Budget development for 2021-2022 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure a balanced Adopted Budget is in place on or before July 1, 2021.

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to monitor the District and state fiscal health.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

Sacramento County Letter Regarding the 2020-21 Second Interim Period Report:

On April 12, 2021 the Sacramento County Office of Education (SCOE) issued a letter to the District in response to the District's submission of the 2020-21 Second Period Interim Report. SCOE's letter recognized that based on the District's multi-year projections and assumptions, the District will meet the 2% required reserve for the current and subsequent fiscal years but this is only one of several other fiscal indicators that determine a district's certification. A few of the

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other fiscal indicators of concern include:

- Deficit spending – the projected deficit persists in the two subsequent fiscal years
- Expired bargaining agreements – potential costs are not included in the District’s projections which would increase the deficits
- Temporary budget surplus – was generated from a one-time savings in operating costs due to school closures and the reason for satisfying the required reserve in all years

Therefore, SCOE determined that a negative certification is appropriate and changed the District’s Qualified certification to Negative. SCOE also acknowledged that at the February 4, 2020 Board Meeting, action was taken to approve a Fiscal Recovery Plan of approximately \$4.5M.

SCOE also requested the following:

- Compliance with Government Code Section 3547.5 and the California Code of Regulations Title V section 15449 prior to any action on a proposed collective bargaining agreement and submission of the public disclosure of the collective bargaining agreement to SCOE for review at least ten (10) working days prior to the date the governing board will take action
- Notify SCOE and the fiscal advisor and provide for review any changes to the budget
- Continue to monitor enrollment trends and inform SCOE of budget adjustments if enrollment trends fluctuate

2020-2021 Third Interim Financial Report:

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District’s 2020-21 Third Interim financial report is budgeted assuming a 0.00% COLA for 2020-21, 3.84% COLA for 2021-22 and 1.28% COLA for 2022-23.

The Third Interim Financial Report includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State-required reports but also included District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

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Comparison of the 2020-21 Third Interim Report to the Second Interim Report:

	Second Interim Budget 2020-21			Third Interim Budget 2020-21			Change in 2020-21 Since Second Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	410,429,540	1,777,094	405,686,927	410,429,540	1,777,094	412,206,634	0	0	0	1
Federal Revenue	155,908	110,352,243	117,415,899	155,908	110,634,237	110,790,145	0	281,994	281,994	2
State Revenue	6,588,341	67,072,100	74,631,469	6,588,341	79,012,886	85,601,227	0	11,940,786	11,940,786	3
Local Revenue	7,234,633	1,854,639	10,071,847	7,312,935	1,877,971	9,190,906	78,302	23,332	101,634	4
Total Revenue	424,408,422	181,056,076	607,806,143	424,486,724	193,302,188	617,788,912	78,302	12,246,113	12,324,415	
Expenditures										
Certificated Salaries	156,732,212	55,151,780	218,893,289	155,254,747	58,398,300	213,653,047	(1,477,465)	3,246,519	1,769,055	5
Classified Salaries	36,141,813	22,561,286	60,528,334	35,643,643	28,044,591	63,688,233	(498,170)	5,483,305	4,985,135	6
Benefits	109,258,077	67,723,442	179,796,196	107,337,525	68,584,579	175,922,104	(1,920,552)	861,137	(1,059,414)	7
Books and Supplies	11,056,509	56,691,006	89,053,317	9,508,835	54,119,976	63,628,811	(1,547,674)	(2,571,029)	(4,118,703)	8
Other Services & Oper. Expenses	23,591,234	56,342,700	87,512,348	23,580,172	65,080,026	88,660,198	(11,062)	8,737,326	8,726,263	9
Capital Outlay	70,783	3,226,885	3,008,426	147,153	4,383,510	4,530,663	76,370	1,156,625	1,232,995	10
Other Outgo 7xxx	1,110,300	0	1,110,300	1,110,300	0	1,110,300	0	0	0	
Transfer of Indirect 73xx	(6,700,447)	5,752,871	(945,591)	(7,386,690)	6,320,751	(1,065,938)	(686,243)	567,880	(118,363)	11
Total Expenditures	331,260,482	267,449,969	638,956,619	325,195,686	284,931,733	610,127,418	(6,064,796)	17,481,763	11,416,967	
Deficit/Surplus	93,147,940	(86,393,894)	6,754,047	99,291,038	(91,629,544)	7,661,494	6,143,098	(5,235,651)	907,447	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	1,114,503	0	1,114,503	1,114,503	0	1,114,503	0	0	0	
Contributions to Restricted	(89,509,863)	89,509,863	0	(89,509,863)	89,509,863	0	0	0	0	
Net increase (decrease) in Fund Balance	4,752,580	3,115,970	7,868,549	10,895,678	(2,119,681)	8,775,997	6,143,098	(5,235,651)	907,447	
Beginning Balance	84,699,103	8,349,508	93,048,611	84,699,103	8,349,508	93,048,611	0	0	0	
Ending Balance	89,451,682	11,465,478	100,917,160	95,594,781	6,229,827	101,824,608	6,143,098	(5,235,651)	907,447	
Revolving/Stores/Prepays	329,003		329,003	328,802		328,802	(200)	0	(200)	
Reserve for Econ Uncertainty (2%)	11,951,919		11,951,919	12,180,258		12,180,258	228,339	0	228,339	
Restricted Programs	0	11,465,478	11,465,478	0	6,229,827	6,229,827	0	(5,235,651)	(5,235,651)	
Unappropriated Fund Balance	77,170,761	0	77,170,761	83,085,720	0	83,085,720	5,914,959	(0)	5,914,959	
<i>Unappropriated Percent</i>			<i>12.1%</i>			<i>13.6%</i>			<i>1.5%</i>	

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Explanation of Changes from 2nd Interim to 3rd Interim

1. LCFF is being calculated on 2nd interim projections
2. Restricted federal revenues variance is due to a \$153K increase in federal IDEA funding, \$86K in the Carl Perkins grant and \$43K in other federal programs
3. The increase in restricted state revenues is primarily due to budgeting \$11.7M for the In-Person Instruction grant, \$432k in the Learning Communities grant offset by a decrease of \$144k in other state funding.
4. The increase in local revenues is primarily due to receiving one time donation funds
5. Certificated unrestricted salaries decreased by \$1.2M due to projected savings in substitute and extra duty budgets and \$300k for administrative position vacancies. Restricted certificated salaries increased due to budgeting CARES/COVID funds to pay out stipends related to MOU's with our bargaining units.
6. Unrestricted salaries decreased by \$262K due to one time savings in transportation, office support, security and operations salaries due to vacancies, substitute budget savings and \$236K savings in supervisor vacancies. Restricted salaries increased due to budgeting CARES/COVID funds to pay out stipends related to MOU's with our bargaining units.
7. Unrestricted benefits has decreased primarily due to savings in STRS/PERS of \$1M, Health/Welfare of \$400K and Medicare of \$438K. Restricted benefits increased due to budgeting salaries related to MOU's with our bargaining units.
8. Unrestricted books & supplies decreased due to projected savings related to school closures which includes savings to instructional supplies, athletics programs, technology and operations. The decrease in restricted books & supplies is related to budget adjustments made within the SIG, CSI, and CARES/COVID programs for approximately \$2M and another \$551K in the RRM budget.
9. Unrestricted services and other operating expenses decreased slightly by \$11K. Restricted expenses increased due to budget adjustments made within the SIG, CSI, CARES/COVID funding for approximately \$8M, another \$384K for the Title IV program, \$142K for the Learning Communities grant and \$197K for the RRM budget.
10. The increase in unrestricted capital outlay is due to budgeting for athletics and security items, the increase for restricted capital outlay is due to budgeting for CARES/COVID funding related purchases.
11. The increase in indirect costs is related to budgeting for the increased restricted revenues and budgeting the remaining ESSER I funding of \$5.2M.

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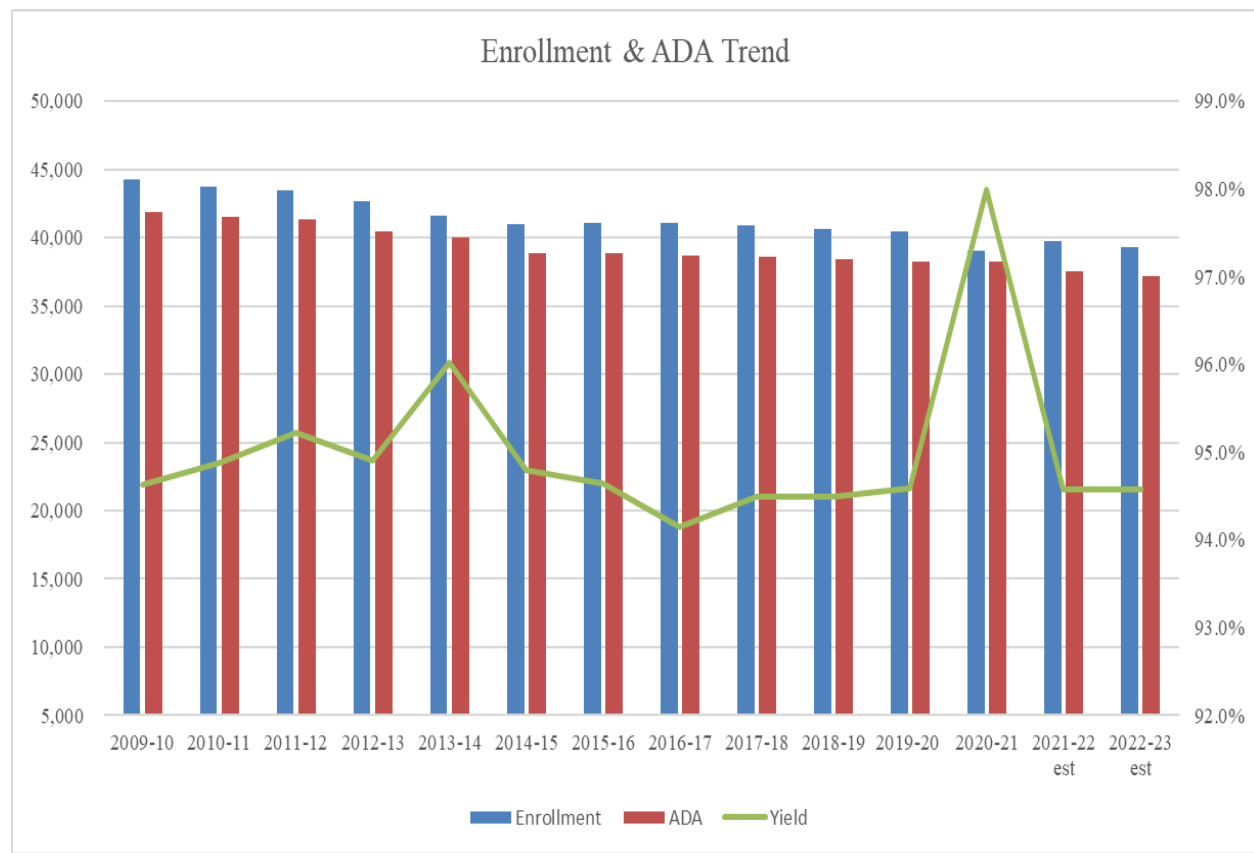
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2020-21 Sacramento City Unified School District Primary Budget Components:

Average Daily Attendance (ADA) is estimated at 38,324.71 using prior year hold harmless ADA, or 38,219.84 (excluding COE ADA of 104.87). Due to the “hold harmless” provision with SB 98, the funded ADA will be based on the 2019-2020 ADA of 38,324.71.

The District’s estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding has recovered to prior year levels at 72%. The UPP for supplemental and concentration funding is based on a three year rolling average; for the 2020-21 fiscal year the UPP rolling average is 72.25%.



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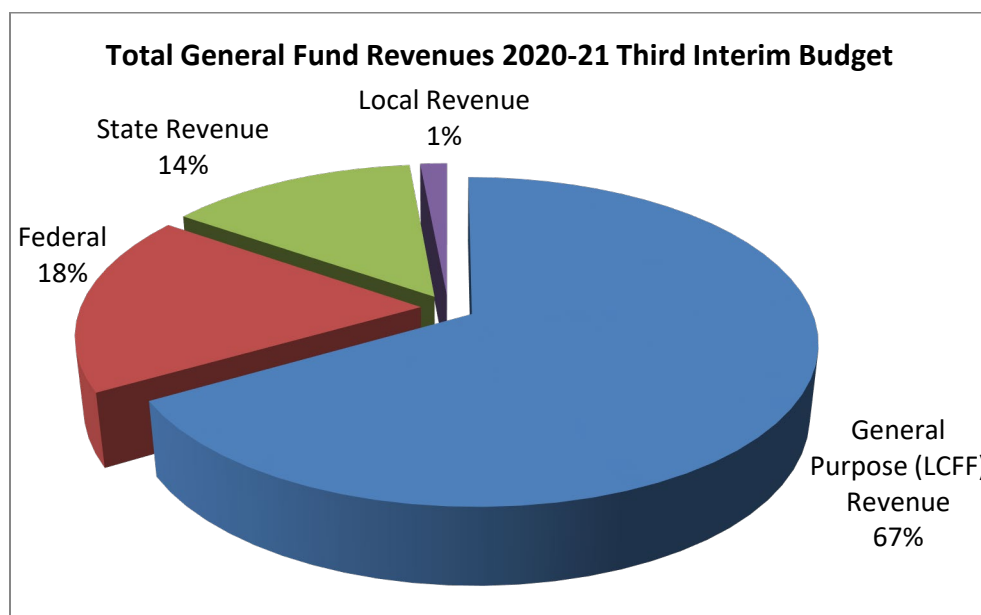
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General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$410,429,540	\$412,206,634
Federal	\$155,908	\$110,790,145
State Revenue	\$6,588,341	\$85,601,227
Local Revenue	\$7,312,935	\$9,190,906
TOTAL	\$424,486,724	\$617,788,912



Education Protection Account:

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds, therefore, additional revenue is not provided.

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Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2021	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 74,302,399
Actual EPA Expenditures:	
Certificated Instructional Salaries	\$ 74,302,399
Balance	\$ -

General Fund Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 74% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	155,254,747	58,398,300	\$213,653,047
Classified Salaries	35,643,643	28,044,591	\$63,688,233
Benefits	107,337,525	68,584,579	\$175,922,104
Books and Supplies	9,508,835	54,119,976	\$63,628,811
Other Services & Oper.	23,580,172	65,080,026	\$88,660,198
Capital Outlay	147,153	4,383,510	\$4,530,663
Other Outgo/Transfer	1,110,300	0	\$1,110,300
Transfers Out	(1,114,503)	0	(1,114,503)
TOTAL	331,467,873	278,610,982	\$610,078,854

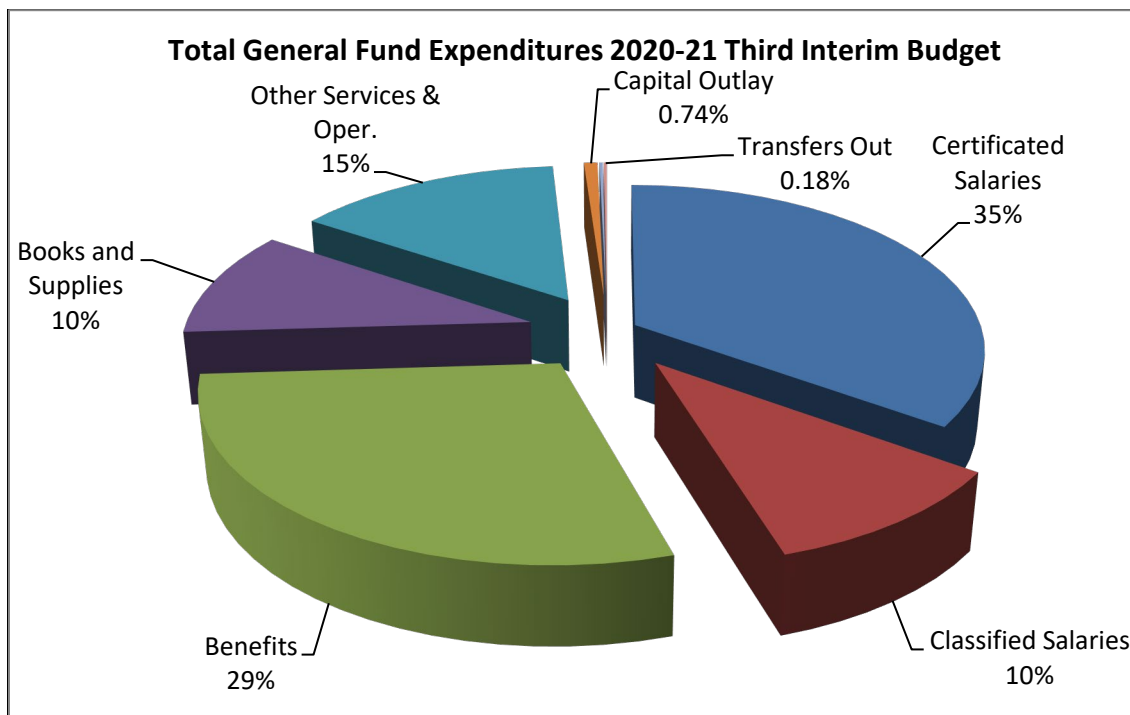
Graphical representation of total general fund expenditures by percentage:

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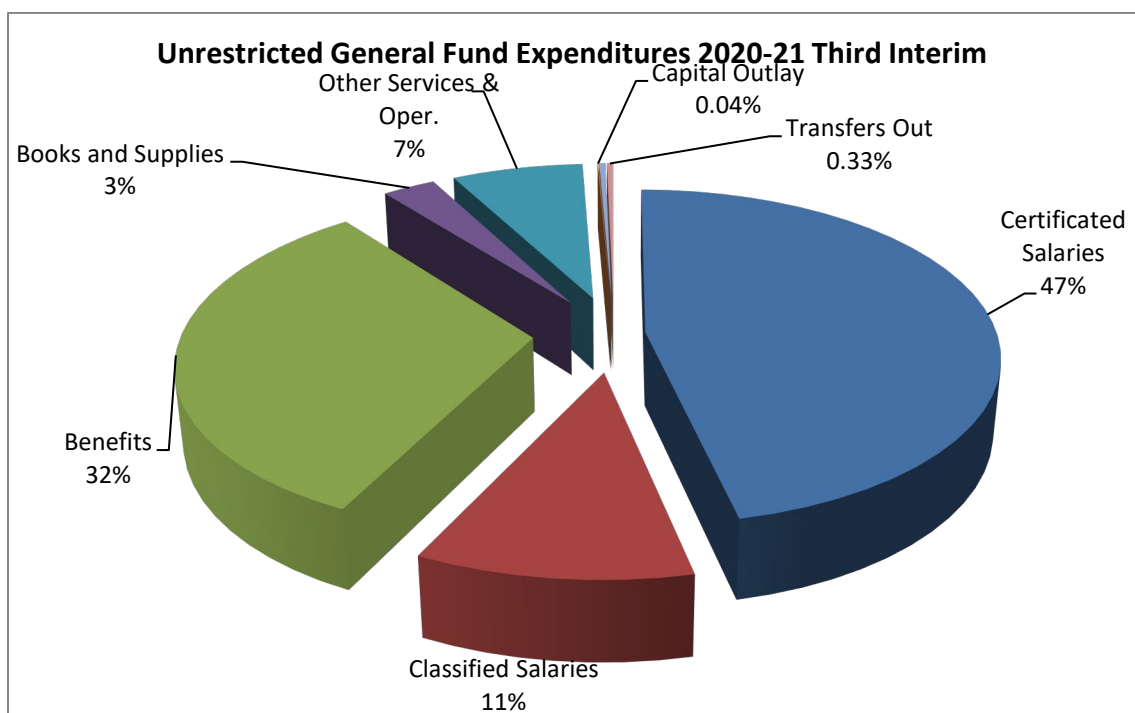
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Graphical representation of unrestricted general fund expenditures by percentage:



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General Fund Contributions to Restricted Programs:

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Resource		2020-21 REVISED Adopted Budget	2020-21 First Interim Budget	2020-21 Second Interim Budget	2020-21 Third Interim Budget
6500	Special Education	75,692,263	74,892,263	72,428,863	69,965,463
8150	Routine Restricted Maintenance Account	18,765,074	17,081,000	17,081,000	17,081,000

Routine Restricted Maintenance Account (RRMA):

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year.

State Enacted 2020-2021 Budget provides school districts with flexibility, section 99 of Senate Bill 98 (Chapter 24/2020) – the Education Omnibus Trailer Bill – states that:

- Allows State pension on-behalf-of payments to be excluded from the 3% RRMA calculation
- Allows ESSER and LLMF funds to be excluded from the 3% RRMA calculation

Prior to the above flexibility, as of 2019-20 per Education Code Section 17070.75(b)(2) (B-C) the primary compliance components required:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and includes CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

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General Fund Summary:

The District's 2020-21 General Fund projects a total operating increase of \$8.8 million resulting in an estimated ending fund balance of \$102 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$328,802; restricted programs - \$6,229,827; assigned - \$37,240,803; economic uncertainty - \$12,180,258; amount above economic uncertainty - \$45,844,917; total unassigned - \$58,025,176. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following page.

2020-21 Third Interim Fund Balance Component Summary

Description	2020-21 Third Interim Budget		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash/Prepays	328,802		328,802
Other	-		-
TOTAL - NONSPENDABLE	328,802	-	328,802
RESTRICTED			
Restricted Categorical Balances		6,229,827	6,229,827
TOTAL - RESTRICTED	-	6,229,827	6,229,827
ASSIGNED			
2021-22 Projected Deficit	11,421,809		11,421,809
2022-23 Projected Deficit	25,818,994		25,818,994
TOTAL - ASSIGNED	37,240,803	-	37,240,803
UNASSIGNED			
Economic Uncertainty (REU-3%)	12,180,258		12,180,258
Amount Above REU	45,844,917		45,844,917
TOTAL - UNASSIGNED	58,025,176	-	58,025,176
TOTAL - FUND BALANCE	95,594,781	6,229,827	101,824,608

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$75M.

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Assumptions

Planning Factors for 2020-21 and beyond include the following

Illustrated in the following table are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2020-21	2021-22	2022-23
Dept of Finance Statutory COLA	2.31%	1.50%	2.98%
SSC Recommended Funded COLA	0.00%	3.84%	1.28%
STRS Employer Rates – 21/22 rate updated	16.15%	16.92%	18.00%
PERS Employer Rates – 21/22 & 22/23 rates updated	20.70%	22.91%	26.10%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Cost per ADA / One Time Allocation	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.66	\$33.63
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$62.87	\$64.74
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$17.11	\$17.62
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$47.57	\$48.99
State Preschool Full-Day Reimbursement Rate	\$49.85	\$50.60	\$52.11
State Preschool Part-Day Reimbursement Rate	\$30.87	\$31.37	\$32.26
General Child Care Daily Reimbursement Rate	\$49.54	\$50.29	\$41.78
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District anticipated a slight decline and for 2020-21 enrollment was projected at 40,383. The District's unduplicated count was also projected to remain relatively stable with a slight decline of approximately 20 students compared to the prior year which results in a decrease of supplemental and concentration revenue.

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However, the District's current enrollment is 39,003 significantly lower by about 1,300 students than projected. This greater decline may be due to the impact of the COVID-19 pandemic and school closures. The District's unduplicated pupil percentage (UPP) remains steady at 72%.

Due to the hold harmless provisions of SB98, the District will be funded based on the 2019-20 funded ADA, so for funding purposes ADA is deemed flat. However, the "hold harmless" provision does not apply to the unduplicated pupil percentage (UPP) which determines the amount of supplemental and concentration funding.

The District's UPP is based on a three year rolling average and the UPP is projected to increase to 72.25% from 72.07%. Unless the District is able to recover the decline in enrollment, the projected loss in revenue will extend to future years. The District is projecting \$75.7 million in supplemental and concentration funding for the 2020-21 budget year. The District's multi-year projections have been revised to reflect a decline in enrollment after 2022.

Transfers to Other Funds:

Other Funds	2020-21 REVISED Adopted Budget	2020-21 First Interim Budget	2020-21 Second Interim Budget	2020-21 Third Interim Budget
Adult Ed	596,835	596,835	596,835	596,835
Child Development	549,131	549,131	549,131	549,131
Totals	1,145,966	1,145,966	1,145,966	1,145,966

Charter Funds	2020-21 REVISED Adopted Budget	2020-21 First Interim Budget	2020-21 Second Interim Budget	2020-21 Third Interim Budget
New Tech	521,079	521,079	392,960	392,960
George Washington Carver	314,819	314,819	-	-
Totals	835,898	835,898	392,960	392,960

Multi-Year Revenue and Expenditure Projections

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2021-2022

- LCFF COLA 3.84%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant after removing one time funds from prior year
- Contributions to Special Ed were increased by approximately \$11.4M for increased

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Special Education expenditures per historical trends and the add back of one time savings in prior year of \$2.5M

Fiscal Year 2022-2023

- LCFF COLA 1.28%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by \$7.7M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

Fiscal Year 2021-2022

- Federal Revenue was reduced by \$59M to remove SIG of \$17.3M, Title I, II, II, IV of \$1.5M carryover and one-time Learning Loss Mitigation Funds of \$49.9M and offset by adding one-time ESSER GEER funds of \$2.8M and \$6.9M to title programs.
- State Revenue was reduced by \$18.5M to remove one-time Learning Loss Mitigation funds of \$3.5M, \$11.9M for the In Person Instruction grant and remove other carryover of \$3.1M (CTE Incentive, Strong Workforce, Low Performing Block Grant, ASES, Partnership Academies, etc.).
- Local Revenue adjustment includes add back of one time local revenue from 20-21
- Contributions to Special Ed were increased by \$11.4M for increased Special Education expenditures per historical trends and add back of one-time savings in 20-21.

Fiscal Year 2022-2023

- Federal Revenue was reduced by \$12.3M to remove one-time Learning Loss Mitigation funds of \$2.9M, Title I Carryover of \$2.5M and \$6.9M in other Title program carryovers.
- State & Local Revenues are reduced by one time carryover funds
- Contributions to Special Ed were increased by \$7.4M for increased Special Education expenditures per historical trends.

Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2021-2022

- Certificated salaries are adjusted for a net increase of \$9.6M. \$2M for step and column increases, \$7.8M to add back 1x savings from 20-21, and decrease of \$188K for the Fiscal Recovery Plan.
- Classified salaries are adjusted for a net increase of \$1.1M. \$334K for step increases, \$200K add back for temp bus drivers, \$1.9M add back of 1x savings from 20-21, and decrease of \$1.35M for Fiscal Recovery Plan.
- Benefit adjustments of \$9.9M to reflect the salary changes noted above, which includes increases for PERS (\$835K) & STRS (\$1.34M) and Unemployment Insurance (\$2.38M)

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- and an increase for health benefits.
- Books and Supplies have been adjusted for a net increase of \$3.5M. \$5M increase for one-time textbook adoption, increase of \$4.9M to add back 1x savings from 20-21, decrease of \$4.4M for removal of 20-21 one time textbook adoption, decrease of \$900K for program adjustments and decrease of \$981K for Fiscal Recovery Plan.
- Services adjusted for a net increase of \$1.8M. \$4.8M added back for one time savings in 20-21, reduction of \$2.2 one-time expenditures, and reduction of \$786K for Fiscal Recovery Plan.
- Capital Outlay was reduced by \$76k for one time expenditures
- Other Outgo remains constant.
- Indirect costs reflect net increase of \$1.1M from carryover funds.
- Transfers out decrease of \$564K for the Fiscal Recovery Plan.

Fiscal Year 2022-2023

- Certificated salaries are adjusted by \$2M for step and column increases and maintain vacancy savings
- Classified salaries are adjusted by \$333K for step and maintain vacancy savings
- Benefit adjustments of \$9M reflect the salary changes noted above, program adjustments, and increases for PERS (\$1.19M) & STRS (\$1.82M), Unemployment Insurance (\$2.41M) and increase for health benefits
- Books and Supplies reduced by \$5M to remove one-time textbook expenditure
- Services are adjusted by \$78K for expected utility rate increases
- Capital Outlay & Other outgo remains constant
- Indirect costs from restricted programs are expected to increase by \$77K for indirect cost carryover.
- Transfers out remains constant

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2021-22

- Certificated salaries have been adjusted for a net decrease of \$7.5M. Step and column costs increase by \$121K, \$2.58M increase for additional Special Ed positions, decrease of \$10.2M for removal of one-time carryover and expiring funds such as SIG, CSI, CARES, ESSER, In Person Instruction and Title programs
- Classified salaries adjusted for a net decrease of \$6M. Adjustments include step costs increase by \$46K and \$1.6M increase for additional Special Education positions. Adjustments also include a decrease in one-time carryover and expiring funds such as SIG, CSI, CARES, ESSER, In Person Instruction and Title programs for \$7.68M
- Benefits net increase of \$16K reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs, unemployment insurance and increase for health benefits, and this is offset by the removal of one-time expenditures for carryover and expiring grants mentioned above
- Books and Supplies decreased by \$36M to remove one-time expenditures including

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COVID Learning Loss Mitigation funds of \$27M, SIG & CSI \$5.5M, state COVID funds of \$6.5M, offset by adding back one time savings of \$2.32M from 20-21, and additional special education services of \$680K.

- Services have been decreased by \$5.6M to remove one-time expenditures related to COVID Learning Loss Mitigation of \$13M, SIG & CSI of \$3.7M, state COVID funds of \$612K and offset by adding back one-time savings of \$9.6M from 20-21, and increase of \$2.1M for special education services.
- Capital Outlay decreased by \$1.86M to remove one time expenditures primarily related to federal and state CARES/COVID funds
- Other Outgo remains constant
- Indirect costs are expected to decrease due to program adjustments.
- Budget reductions of \$1.5M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will not cover all costs
- Transfers out remain constant.

Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by \$120K, \$1M for additional Special Ed positions and salaries and offset by removing one-time expenses of \$32K
- Classified salaries are adjusted by \$57K for step and column, \$1M for additional Special Ed positions and offset by removing one-time expenses of \$80K
- Benefit adjustments of \$6.7M reflect the effects of salary changes noted above, program adjustments, the applicable rates for PERS & STRS, unemployment insurance and additional increases for health benefits
- Books and Supplies reduced by \$10.4M to remove one-time carryover expenditures
- Services have reduced by \$8.7M to remove one-time carryover
- Capital Outlay remains constant and Other Outgo remains constant
- Indirect costs are expected to decrease by \$77K due to program adjustments
- Budget reductions of \$3.8M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will cover all costs
- Transfers out remains constant.

Multi-Year Projections

Estimated Ending Fund Balances:

The District estimates that the General Fund projected deficit for 2021-22 is \$17.7 million resulting in an unrestricted ending General Fund balance of \$84.2 million. The projected deficit for 2022-23 is \$25.8 million resulting in an unrestricted ending General Fund balance of \$58.4 million.

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Multi-Year Projection (Total GF)			
Description	Proposed 2020-21	Projected 2021-22	Projected 2022-23
Total Revenues	617,788,912	557,495,038	543,052,196
Total Expenditures	610,127,418	576,825,176	570,549,693
Excess/(Deficiency)	7,661,494	(19,330,138)	(27,497,497)
Other Sources/Uses	1,114,503	1,678,503	1,678,503
Net Increase/(Decrease)	8,775,997	(17,651,635)	(25,818,994)
Add: Beginning Fund Balance	93,048,611	101,824,608	84,172,972
Ending Fund Balance	101,824,608	84,172,972	58,353,978

	Third Interim Budget 2020-2021			Projection 2021-22			Projection 2022-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	410,429,540	1,777,094	412,206,634	425,553,551	1,777,094	427,330,645	425,388,796	1,777,094	427,165,890
Federal Revenue	155,908	110,634,237	110,790,145	155,908	51,707,618	51,863,526	155,908	39,444,120	39,600,028
State Revenue	6,588,341	79,012,886	85,601,227	6,588,341	60,536,132	67,124,473	6,588,341	59,565,104	66,153,445
Local Revenue	7,312,935	1,877,971	9,190,906	7,234,633	3,941,761	11,176,394	7,234,633	2,898,200	10,132,833
Total Revenue	424,486,724	193,302,188	617,788,912	439,532,433	117,962,605	557,495,038	439,367,678	103,684,518	543,052,196
Expenditures									
Certificated Salaries	155,254,747	58,398,300	213,653,047	164,889,313	50,883,238	215,772,552	166,916,120	51,970,555	218,886,676
Classified Salaries	35,643,643	28,044,591	63,688,233	36,724,071	22,046,175	58,770,245	37,058,063	23,023,907	60,081,969
Benefits	107,337,525	68,584,579	175,922,104	117,246,782	68,600,602	185,847,384	126,298,710	75,264,478	201,563,188
Books and Supplies	9,508,835	54,119,976	63,628,811	13,054,327	18,075,578	31,129,905	8,054,327	7,677,607	15,731,934
Other Services & Oper. Expenses	23,580,172	65,080,026	88,660,198	25,411,235	59,454,728	84,865,963	25,489,891	50,727,735	76,217,626
Capital Outlay	147,153	4,383,510	4,530,663	70,783	2,524,077	2,594,860	70,783	2,524,077	2,594,860
Other Outgo 7xxx	1,110,300	0	1,110,300	1,110,300	0	1,110,300	1,110,300	-	1,110,300
Transfer of Indirect 73xx	(7,386,690)	6,320,751	(1,065,938)	(6,810,844)	5,051,931	(1,758,913)	(6,733,778)	4,974,865	(1,758,913)
Budget Reductions	0	0	0	0	(1,507,120)	(1,507,120)	-	(3,877,947)	(3,877,947)
Total Expenditures	325,195,686	284,931,733	610,127,418	351,695,967	225,129,209	576,825,176	358,264,415	212,285,277	570,549,693
Deficit/Surplus	99,291,038	(91,629,544)	7,661,494	87,836,466	(107,166,604)	(19,330,138)	81,103,263	(108,600,760)	(27,497,497)
Transfers in/(out)	1,114,503	0	1,114,503	1,678,503	0	1,678,503	1,678,503	-	1,678,503
Contributions to Restricted	(89,509,863)	89,509,863	0	(100,936,778)	100,936,778	0	(108,600,759)	108,600,759	-
Net increase (decrease) in Fund Balance	10,895,678	(2,119,681)	8,775,997	(11,421,809)	(6,229,827)	(17,651,635)	(25,818,994)	(1)	(25,818,994)
Beginning Balance	84,699,103	8,349,508	93,048,611	95,594,781	6,229,827	101,824,608	84,172,972	0	84,172,972
Ending Balance	95,594,781	6,229,827	101,824,608	84,172,972	0	84,172,972	58,353,978	(0)	58,353,978
Revolving/Stores/Prepays	328,802		328,802	328,802		328,802	328,802		328,802
Reserve for Econ Uncertainty (2%)	12,180,258		12,180,258	11,502,933		11,502,933	11,377,424		11,377,424
Restricted Programs	0	6,229,827	6,229,827	0	0	0	-	(0)	(0)
Assigned Textbooks	0		0	0		0	-		-
Other Assignments	37,240,803		37,240,803	25,818,994		25,818,994	-		-
Unappropriated Fund Balance	45,844,917	0	45,844,917	46,522,242	0	46,522,242	46,647,752	-	46,647,752
<i>Unappropriated Percent</i>			7.5%			8.1%			8.2%

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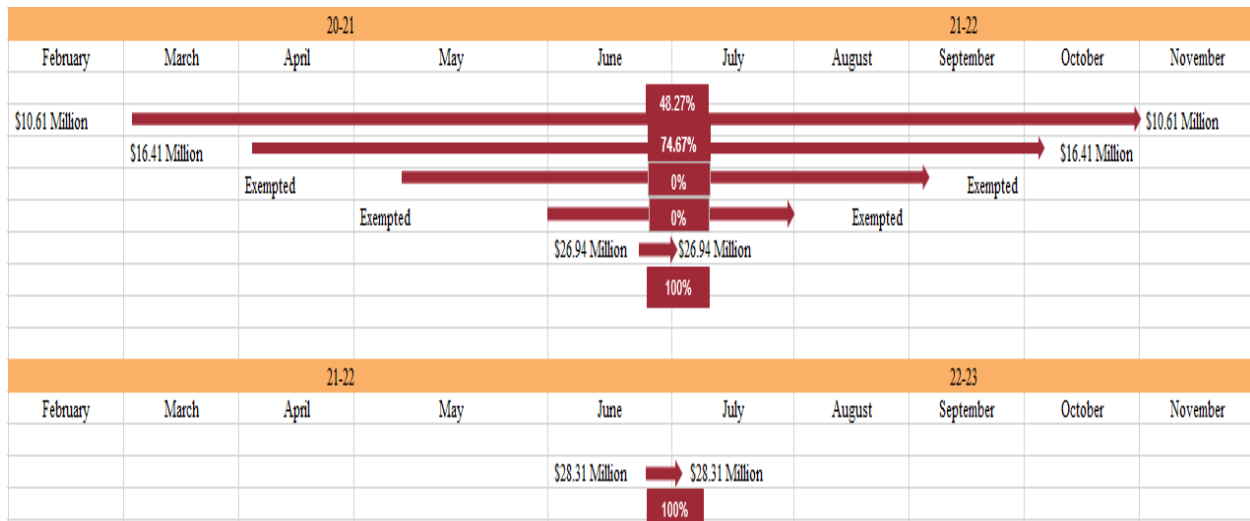
Business Services

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Cash Flow

The State Enacted Budget included approximately \$11 billion in deferrals and Districts will need to plan for this temporary reduction in cash. The months subject to the cash deferrals include February through June for the 2020-2021 fiscal year and the Governor’s proposed budget eliminates all deferrals except June 2022 for the 2021-2022 fiscal year. SCUSD applied for and received 100% deferral exemptions for the months of April and May 2021. The charts below provide the months and dollar amounts subject to the deferrals in 2020-2021 and 2021-2022. Based upon the analysis completed for the Third Interim Financial Report, the District projects having a positive cash balance through June 2021.

Projected Cash Deferrals



The above cash flow chart assumes the Governor’s proposed COLAs for 2021-22 and 2022-23 and assumes pre-COVID enrollment trends.

Board of Education Executive Summary

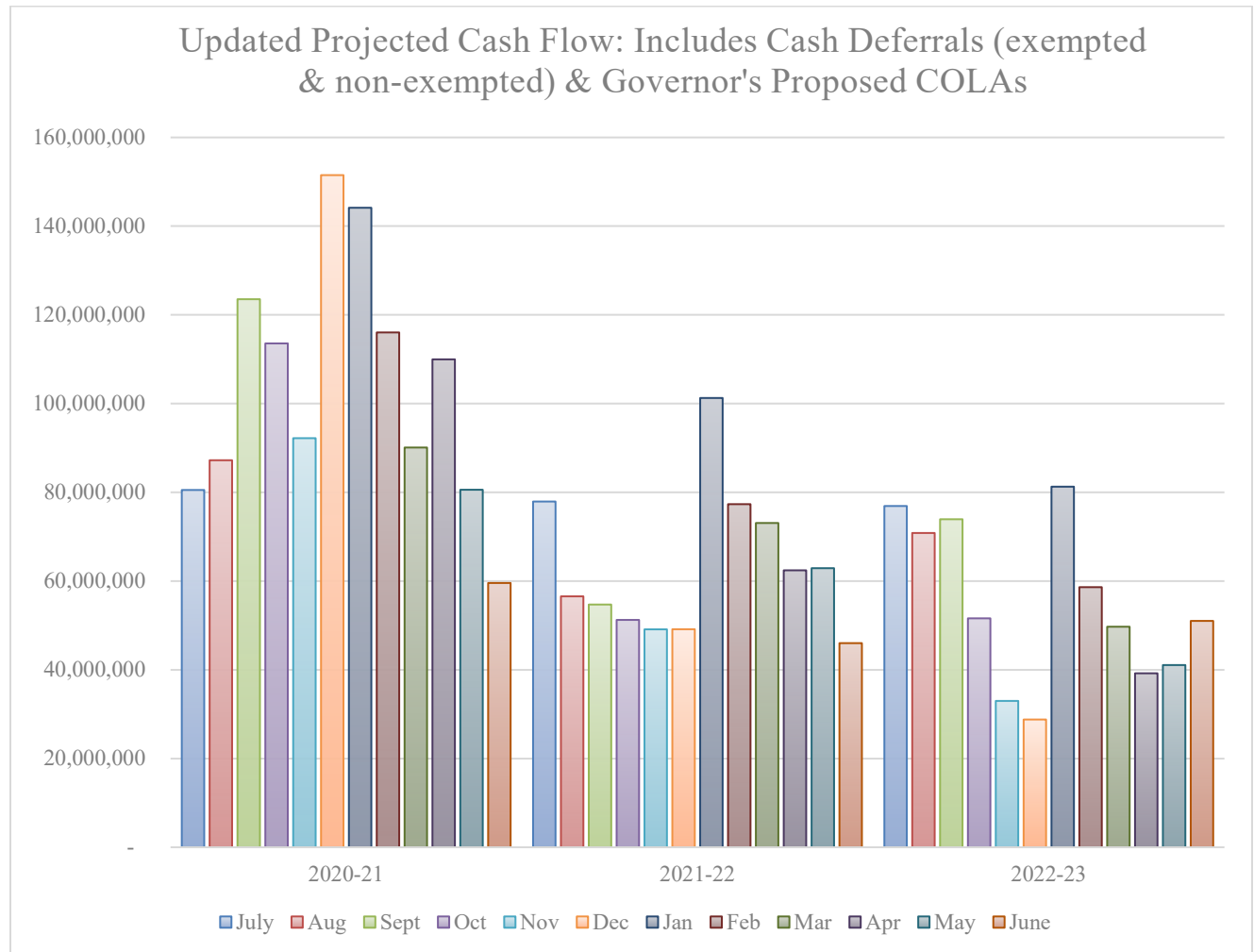
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The below chart reflects the 2020-21 Third Interim Report Multi-Year Cash Flow Projection.



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Conclusion:

Due to the COVID-19 pandemic, schools have been in distance learning mode since mid-March 2020, and this resulted in one-time savings of approximately \$23M in 2019-2020, and \$35.2M in 2020-2021 since the Adopted Revised Budget. As the status of COVID-19 evolves, the District will plan accordingly and make the appropriate budget adjustments to support the approved learning environments.

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2020-2021, 2021-2022 and in 2022-2023. However, the District's projected deficit is projected to persist as follows:

-\$19.3M in 2021-22 and

-\$27.5M in 2022-23

At the February 4, 2021 Board Meeting, the Board of Trustees approved a Fiscal Recovery Plan in the amount of \$4.5M approximately. Based on the multi-year projections, the District projects an ongoing needed solution of \$27.5M.

Therefore, an ongoing budget solution is still required in order for the District to achieve fiscal solvency and avoid a State Loan.

Additional Considerations:

The District's projections indicate that the deficit has not been eliminated and continues through the multi-year projections and although cash flow ends with a positive balance, it continues to deteriorate rapidly due to the structural deficit. These fiscal issues must be resolved in order for the District to achieve fiscal solvency.

The District's budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, additional unfunded COVID-19 related expenses such as health benefits, unemployment insurance and a significant decline in enrollment.

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Opportunities:

Improved State Budget and funding for K12 Districts, increased enrollment and a Fiscal Recovery Plan sufficient to restore the District's fiscal stability.

Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress. If the district has a negative certification or the county superintendent determines that the district may be unable to meet its financial obligations, the county superintendent can:

- Stay or rescind any action that is determined to be inconsistent with the ability of the district to meet its obligations for the current or subsequent fiscal year, and
- Assist in developing a budget for the subsequent fiscal year.

The county superintendent continues to work with the district until the budget for the subsequent year is approved and may stay or rescind any actions up to the point. The county superintendent can only approve the budget if it is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments and resolves problems identified in the evaluations and audits which determined that the school district is in fiscal distress.

SCOE was not able to approve SCUSD's 2020-21 Budget because of the district's significant ongoing structural deficit and inability to meet its minimum reserve requirement and the district certified negative at its 1st Interim Report for the same reasons. As a result, SCOE must continue its current level of oversight and support of the district through the end of this fiscal year and into the next until the district determines all its potential expenditures going forward and adopts a budget which eliminates its structural deficit and allows it to meet its multiyear financial commitments.

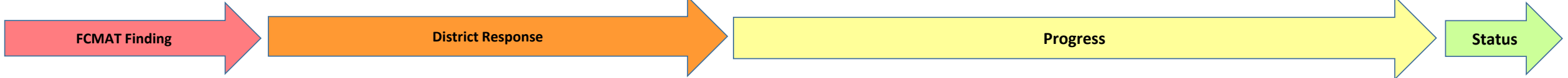
FCMAT Update May 20, 2021

FCMAT Findings at 12/8/2018
60

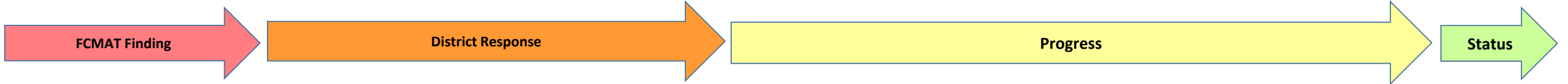
District Responses
60

Number of Items Updated at
First Interim 2020-21 = 36

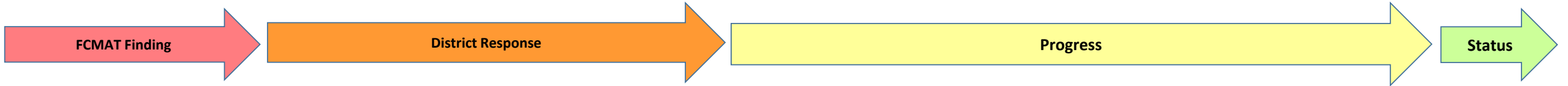
Total Number of Completed Items
to Date = 30



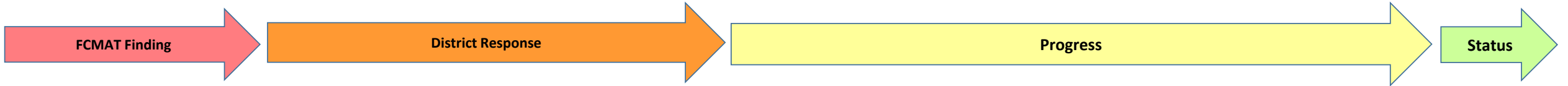
FCMAT Finding	District Response	Progress	Status
<p>1 Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)</p>	<p>Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.</p> <p>The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.</p>	<p>Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy Committee and full Board action at a later date.</p> <p>5/8/2020 Update: No change.</p> <p>11/30/2020 Update: Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by the Board Policy Committee and full Board action at a later date.</p> <p>3/1/21 Update: No change.</p> <p>5/1/21 Update: No change.</p>	<p>In Progress</p>
<p>2 Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)</p>	<p>Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.</p>	<p>3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. After budget is balanced, OPEB Commission to be established to further address the outstanding liability.</p> <p>11/30/20 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are:</p> <ul style="list-style-type: none"> • The District's Net OPEB liability increased by \$41.7M year over year from \$526M FYE 2019 to \$568M FYE 2020. • The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90% • The Actuarially Determined Contribution (ADC) is \$30.8M. The district contributed \$26.7M in 19-20, leaving a contribution deficit of \$4.1M. • If the District were to increase its contribution to the ADC amount it would help in two ways: <ul style="list-style-type: none"> o Fund the Net OPEB liability o Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal, the Total OPEB liability would be closer to \$430M instead of the \$654M projected currently. <p>The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year.</p> <p>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</p> <p>5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</p>	<p>In Progress</p>



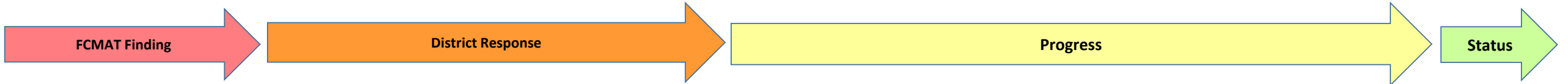
FCMAT Finding	District Response	Progress	Status
<p>3 Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)</p>	<p>In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend.</p> <p>On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.</p>	<p>Ongoing: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the 3/27/19 Board Meeting. Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21). 6/13/19 Update: District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p>5/12/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months.</p> <p>11/30/2020 Update: Over the past two years, the District has identified and implemented more than \$50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-2021 1st Interim financial report, the District is projecting a \$56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal Recovery Plan to address some of the deficit but this plan alone will not be sufficient to resolve the projected \$56M deficit.</p> <p>3/1/21 Update: On the February 4, 2021 Board meeting, the Board approved a reduction of approximately \$4.5M.</p> <p>5/1/21 Update: As of the 2020-2021 2nd Interim financial report, the District is projecting an unrestricted deficit spend of (\$11.2M) in 2021-22 and (\$26.4M) in 2022-23.</p>	<p>In Progress</p>
<p>4 Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?</p>	<p>Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.</p>	<p>In 2019-20, staff will reconcile at each interim report period.</p> <p>5/8/2020 Update: This item remains outstanding and staff have been assigned some balance sheets to reconcile. 11/30/20 Update: No change.</p> <p>3/1/21 Update: No change.</p> <p>5/1/21 Update: Staff are developing a plan to reconcile remaining balance sheet items on an interim basis.</p>	<p>In Progress</p>



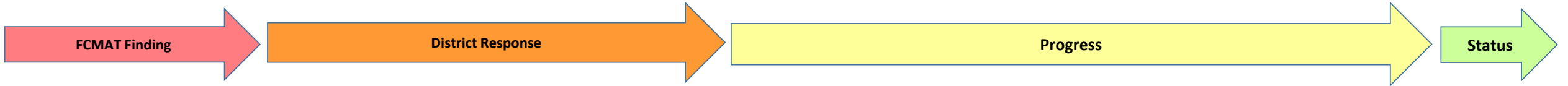
FCMAT Finding	District Response	Progress	Status
5	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	During FCMAT's fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	<p>The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020. 3/10/2020 Update: The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash challenges start in November 2021 unless further budget adjustments are made.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District is able to satisfy the current year 2020-21 and 2021-2022 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations.</p> <p>3/1/21 Update: The 2020-21 First Interim Report projects that the district is able to meet its 2020-21 and 2021-22 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. The 2020-21 First Interim Cash Flow Report projects major cash challenges beginning in May 2021 unless further budget adjustments are made.</p> <p>5/1/21 Update: Due to one-time savings as a result of the COVID-19 pandemic and approval for cash deferral exemptions from CDE, the 2020-21 Second Interim Cash Flow Report projects a positive cash balance for the 2020-21, 2021-22 and 2022-23 fiscal years.</p>
6	Are all charters authorized by the district going concerns? (part 1)	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	<p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p>11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p>3/1/21 Update: No projected changes at this time.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p>



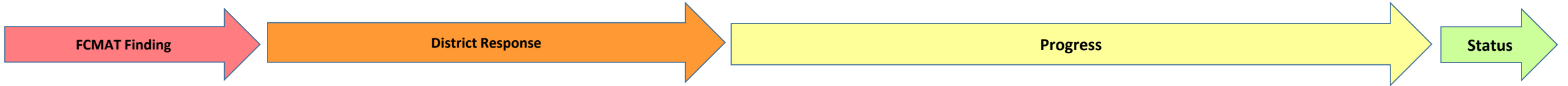
7	Are all charters authorized by the district going concerns? (part 2)	<p>Of most concern is the district's ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied.</p> <p>The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year.</p> <p>The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern.</p> <p>The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.</p>	<p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor.</p> <p>3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p>11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p>3/1/21 Update: PENDING 20-21 2ND INTERIM ADJUSTMENTS.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p>	In Progress
8	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	<p>The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multi year financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure.</p> <p>All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.</p>	<p>7/22/19: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA.</p> <p>3/10/2020 Update: The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units.</p> <p>11/30/2020 Update: The District is now in the process of determining appropriate budget reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10, 2020.</p> <p>The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standard that would save an estimated approximate \$17 Million annually.</p> <p>3/1/21 Update: No change.</p> <p>5/1/21 Update: No change.</p>	In Progress



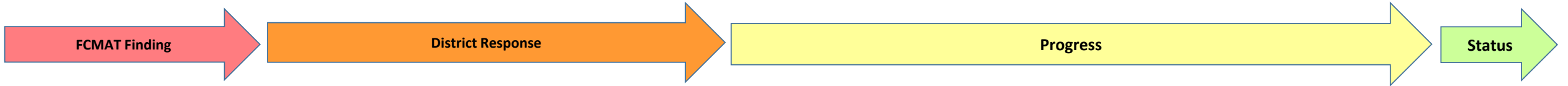
FCMAT Finding	District Response	Progress	Status
<p>9 Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?</p>	<p>The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.</p>	<p>7/22/19: No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. 5/8/2020 Update: No change. 11/30/2020 Update: No change. 3/1/21 Update: SCTA retros paid. No outstanding COLAs.</p>	<p>Complete</p>
<p>10 Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?</p>	<p>Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.</p> <p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. 5/8/2020 Update: No change. 11/30/2020 Update: No change. 3/1/21 Update: The District projected a contributions for fiscal year 2020-21 of \$314,819 for George Washington Carver and \$521,079 for New Tech Charter School. 5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p>	<p>In Progress</p>
<p>11 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)</p>	<p>Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.</p>	<p>3/10/2020 Update: The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations. 5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's \$27M shortfall will not be resolved without a negotiated solution. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. 3/1/21 Update: No change. 5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p>	<p>In Progress</p>



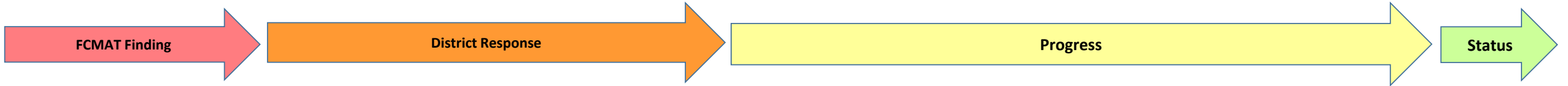
FCMAT Finding	District Response	Progress	Status	
<p>12</p>	<p>Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?</p>	<p>Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$ 35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.</p>	<p>In Progress: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,1253,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to about \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately \$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of \$32M and \$30M for 2021-22.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p>3/1/21 Update: The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p>	<p>In Progress</p>



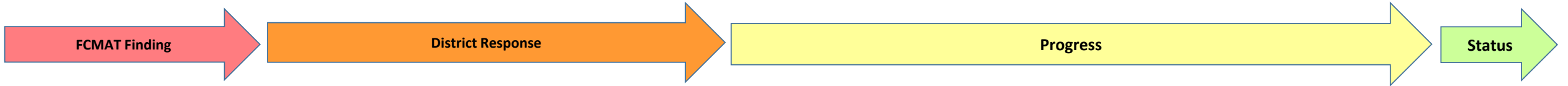
13	Does the district have a plan to fund its liabilities for retiree benefits?	The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.	The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.	In Progress
		<p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states:</p> <p>... the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<p>3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>5/8/2020 Update: No change.</p> <p>11/30/20 Update: No change.</p> <p>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</p> <p>5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</p>	
		<p>The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.</p>	<p>In Progress: 3/10/2020 Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.</p> <p>5/8/2020 Update: No change, delayed due to COVID-19 pandemic.</p> <p>11/30/2020 Update: Staff is currently reviewing the development of an internal program in "Infinite Campus" that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer, how many requests have been made for this student etc.</p> <p>We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits.</p> <p>3/1/21 Update: No change.</p> <p>5/1/21 Update: Initiated a requirement to attach documentation pertaining to the reason for any ITP request. Documentation will NOT be processed without supporting documents.</p>	
				In Progress



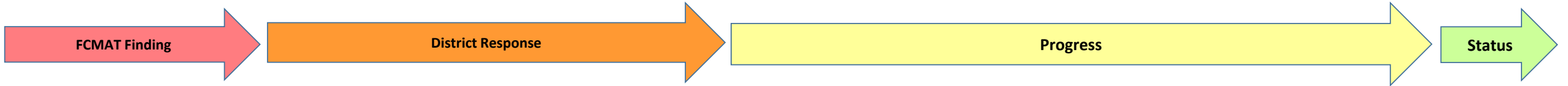
FCMAT Finding	District Response	Progress	Status
<p>15 Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?</p>	<p>The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21.</p>	<p>The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M). 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022 but will not meet the required reserve in 2022-2023. The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. Please see #16 below. 3/1/21 Update: At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is \$62.5 M for 20-21, \$24.3 for 21-22, and (\$31.3 M) for 22-23. 5/1/21 Update: At the March 18, 2021 Board Meeting, the 20-21 2nd Interim financial report was approved by the Board with a qualified certification. The 20-21 Unrestricted General Fund balance presented is \$89.5M for 20-21, \$78.3M for 21-22 and \$51.9M for 22-23.</p>	<p>In Progress</p>
<p>16 If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?</p>	<p>The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.</p>	<p>The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update 11/30/2020: A Fiscal Recovery Plan (FRP) was presented at the November 19, 2020 Board Meeting and included negotiable and non-negotiable solutions to achieve fiscal solvency. The FRP will be considered at the December 10, 2020 Board Meeting for implementation. Revised drafts of BP 3100 will be presented at a Board Meeting not later than January 2021. 3/1/21 Update: The MYP will include ongoing reductions of \$4.5M approved by the Board at the February 4th, 2021 Board Meeting. Revised BP 3100 adopted at 3/4/21 Board Meeting. 5/1/21 Update: No change</p>	<p>In Progress</p>



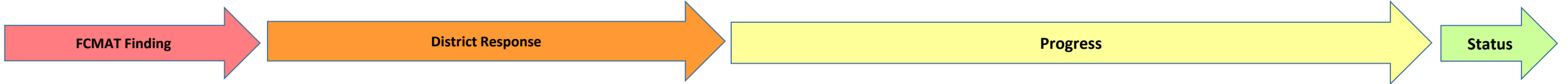
FCMAT Finding	District Response	Progress	Status
<p>17 Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?</p>	<p>The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount:</p> <ul style="list-style-type: none"> * 2018-19: \$25,926,177.49 * 2019-20: (\$17,491,788.17) * 2020-21: (\$66,494,314.95) 	<p>While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207). 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. 11/30/2020 Update: As of 2020-2021 1st Interim financial report the District's unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows: 2020-2021 = \$62M 2021-2022 = \$24M 2022-2023 = -\$31M 3/1/21 Update: PENDING 20-21 2ND INTERIM FINAL NUMBERS. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's unrestricted fund balance is projected to decline from the 20-21 fiscal year to the two subsequent years as follows: 2020-21 = \$89.5M, 2021-22 = \$78.3M, 2022-23 = \$51.9M.</p>	<p>In Progress</p>
<p>18 If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?</p>	<p>The district's unrestricted ending fund balance does not include amounts for the following liabilities:</p> <ul style="list-style-type: none"> * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement, * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement. * The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions. 	<p>In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 5/8/2020 Update: No change. 11/30/20 Update: No change. 3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability. 5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</p>	<p>In Progress</p>



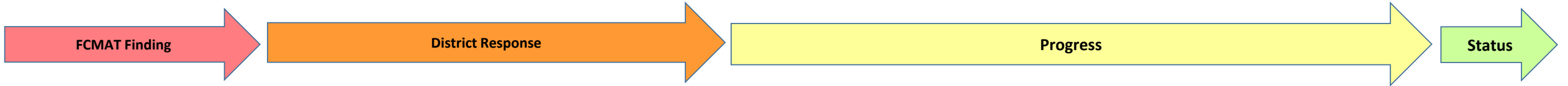
FCMAT Finding	District Response	Progress	Status
<p>19 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?</p>	<p>The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At 2018-19 first interim, the district is exceeding the statewide average by 6.37%.</p>	<p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. Update: 3/10/2020 The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. 5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%. 11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance. 3/1/21 Update: PENDING 20-21 2ND INTERIM FINAL NUMBERS. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p>	<p>In Progress</p>
<p>20 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?</p>	<p>The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.</p>	<p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. Update: 3/10/2020 The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. 5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%. 11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance. 3/1/21 Update: PENDING 20-21 2ND INTERIM FINAL NUMBERS. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p>	<p>In Progress</p>
<p>21 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?</p>	<p>The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.</p>	<p>For 2019/20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been program. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately. 5/8/2020 Update: No change. 11/30/20 Update: No change. 3/1/21 Update: No change. 5/1/21 Update: Staff is working with sites and departments to encumber and spend SIG, CSI and carryover Title funded programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p>	<p>In Progress</p>



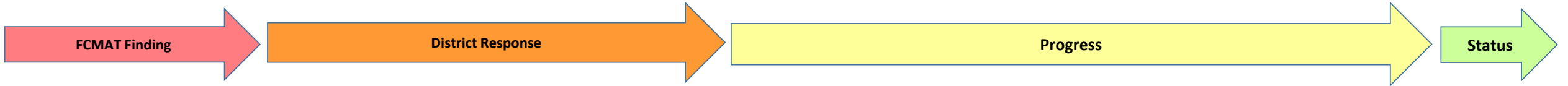
FCMAT Finding	District Response	Progress	Status
<p>22 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?</p>	<p>The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.</p>	<p>Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically. 3/11/2020 Update: The implementation will continue after the new Chief Information Officer is hired. 5/8/2020 Update: No change. 11/30/2020 Update: The first phase of the rollout will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would to use UMRA to create user accounts for primary programs like Escape, Infinite Campus. 3/1/21 Update: UMRA was enabled on 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape. 5/1/21 Update: Progress has been made on the data clean up and we are seeing positive test results in our test data pulls. We will have this done very soon. We have also see a significant switch in changes in the initial data entry causing fewer data issues. HR has made changes in the way data is entered and made it operational.</p>	<p>In Progress</p>
<p>23 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)</p>	<p>Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants</p>	<p>In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. 5/8/2020 Update: No change. 11/30/2020 Update: Inter-Department Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. 3/1/21 Update: IDT meetings ongoing, no process change at this time. 5/1/21 Update: The AP warrant process includes each AP team member inputting data. Once input, the data is then reviewed and cross-checked by a different AP team member. Once the review is complete, the AP batch is forwarded to the Lead AP for audit. Upon audit completion the AP batch is reviewed and approved by the Director of Accounting. The AP Batch is then printed by the Lead AP for distribution. With the multi-levels of review and audit in place for each AP batch, the district has ensured that duties are sufficiently segregated, supervised and monitored.</p>	<p>In Progress</p>
<p>24 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll</p>	<p>The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.</p>	<p>In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. 5/8/2020 Update: No change. 11/30/2020 Update: Inter-Department Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. 3/1/21 Update: IDT meetings ongoing, no process change at this time. 5/1/21 Update: The payroll process begins with a fiscal technician inputting payroll data and submitting to their Payroll Lead to review and initial the reports. The initialed report is then provided to the payroll Supervisor for an additional layer of review and final approval. Once approved, the payroll is locked within the financial system. To finish the process, a separate fiscal technician and Payroll Lead review the check batch and reconciles the check numbers to the payroll. With the multi-levels of review and approval in place, the payroll department ensures the process is segregated, supervised and monitored.</p>	<p>In Progress</p>



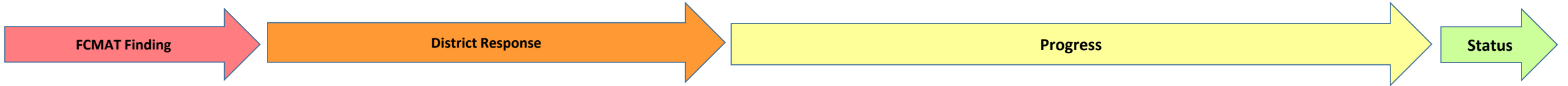
25	Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule. The amount of expertise, access to and knowledge of the financial system vary by site and department.	The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape trainings offered monthly to all staff. 5/8/2020 Update: No change. 11/30/20 Update: No change. 3/1/21 Update: Currently, trainings are provided upon request. 5/1/21 Update: Currently, trainings are provided upon request.	In Progress
26	Does the governing board adopt and revise policies and administrative regulations annually?	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.	Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. 3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated polices and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies. Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adoped at 3/4/21 Board Meeting.	Complete



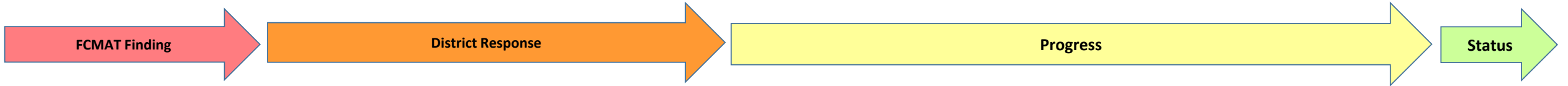
27	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.	Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis. 3/11/2020 Update: Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. 5/8/2020 Update: At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. 3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated polices and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies. Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adoped at 3/4/21 Board Meeting.	Complete
28	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined. 5/8/2020 Update: The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved. 11/30/20 Update: No change. 3/1/21 Update: No change. 5/1/21 Update: The staffing ratios for fiscal year 2021-22 were completed in preparation for Budget Development meetings conducted in January and February 2021. The staffing ratios will be approved in June 2021 when the Budget for 2021-22 is approved.	In Progress
29	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.	A contract for Facilities Master Planning services was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. 5/8/2020 Update: The assessments were delayed due to the closure of schools. Staff has been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline. 11/30/2020 Update: New completion date is Spring 2021. 3/1/21 Update: New completion date is Summer 2021. 5/1/21 Update: Completion date is Summer 2021.	In Progress



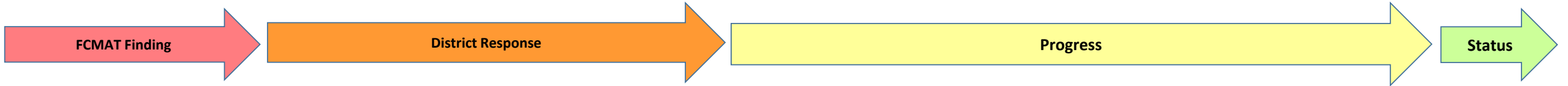
FCMAT Finding	District Response	Progress	Status																																																				
30	Does the district have an up-to-date long-range facilities master plan?	The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.	The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. A contract for the development of a new Facilities Master Plan was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. 5/8/2020 Update: The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments have been delayed due to the school closures. 11/30/2020 Update: New completion date is Spring 2021. 3/1/21 Update: New completion date is Summer 2021. 5/1/21 Update: Completion date is Summer 2021.																																																				
31	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.	Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.																																																				
32	Is the district's contribution rate to special education at or below the statewide average contribution rate?	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert. 3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS). 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures as noted in the 1.2 grid provided. <table border="1" data-bbox="1276 893 2628 1250"> <thead> <tr> <th data-bbox="1276 893 1774 917">Sacramento City Unified MOE</th> <th data-bbox="1774 893 1935 917">2017-18</th> <th data-bbox="1935 893 2096 917">2018-19</th> <th data-bbox="2096 893 2628 917">2019-20</th> </tr> </thead> <tbody> <tr> <td data-bbox="1276 917 1774 941">Federal</td> <td data-bbox="1774 917 1935 941">10,046,238</td> <td data-bbox="1935 917 2096 941">10,317,456</td> <td data-bbox="2096 917 2628 941">10,296,631</td> </tr> <tr> <td data-bbox="1276 941 1774 966">State</td> <td data-bbox="1774 941 1935 966">41,487,253</td> <td data-bbox="1935 941 2096 966">46,582,841</td> <td data-bbox="2096 941 2628 966">47,634,332</td> </tr> <tr> <td data-bbox="1276 966 1774 990">Local</td> <td data-bbox="1774 966 1935 990">12,115,380</td> <td data-bbox="1935 966 2096 990">11,274,010</td> <td data-bbox="2096 966 2628 990">10,015,491</td> </tr> <tr> <td data-bbox="1276 990 1774 1015">Local Contribution</td> <td data-bbox="1774 990 1935 1015">64,868,198</td> <td data-bbox="1935 990 2096 1015">70,705,641</td> <td data-bbox="2096 990 2628 1015">69,911,735</td> </tr> <tr> <td data-bbox="1276 1015 1774 1039">Total SpEd Expenditures</td> <td data-bbox="1774 1015 1935 1039">128,517,069</td> <td data-bbox="1935 1015 2096 1039">138,879,948</td> <td data-bbox="2096 1015 2628 1039">137,858,189</td> </tr> <tr> <td data-bbox="1276 1039 1774 1063">Local Contribution as % of Total Expenditures</td> <td data-bbox="1774 1039 1935 1063">50%</td> <td data-bbox="1935 1039 2096 1063">51%</td> <td data-bbox="2096 1039 2628 1063">51%</td> </tr> <tr> <td data-bbox="1276 1063 1774 1088">Funding Source as % of Total Expenditures</td> <td data-bbox="1774 1063 1935 1088"></td> <td data-bbox="1935 1063 2096 1088"></td> <td data-bbox="2096 1063 2628 1088"></td> </tr> <tr> <td data-bbox="1276 1088 1774 1112">Federal %</td> <td data-bbox="1774 1088 1935 1112">8%</td> <td data-bbox="1935 1088 2096 1112">7%</td> <td data-bbox="2096 1088 2628 1112">7%</td> </tr> <tr> <td data-bbox="1276 1112 1774 1136">State %</td> <td data-bbox="1774 1112 1935 1136">32%</td> <td data-bbox="1935 1112 2096 1136">34%</td> <td data-bbox="2096 1112 2628 1136">35%</td> </tr> <tr> <td data-bbox="1276 1136 1774 1161">Local %</td> <td data-bbox="1774 1136 1935 1161">900%</td> <td data-bbox="1935 1136 2096 1161">8%</td> <td data-bbox="2096 1136 2628 1161">7%</td> </tr> <tr> <td data-bbox="1276 1161 1774 1185">Local Contribution as % of Total</td> <td data-bbox="1774 1161 1935 1185">50%</td> <td data-bbox="1935 1161 2096 1185">51%</td> <td data-bbox="2096 1161 2628 1185">51%</td> </tr> <tr> <td data-bbox="1276 1185 1774 1209">Total SpEd Expenditures</td> <td data-bbox="1774 1185 1935 1209">100%</td> <td data-bbox="1935 1185 2096 1209">100%</td> <td data-bbox="2096 1185 2628 1209">100%</td> </tr> </tbody> </table> 5/1/21 Update: No change.	Sacramento City Unified MOE	2017-18	2018-19	2019-20	Federal	10,046,238	10,317,456	10,296,631	State	41,487,253	46,582,841	47,634,332	Local	12,115,380	11,274,010	10,015,491	Local Contribution	64,868,198	70,705,641	69,911,735	Total SpEd Expenditures	128,517,069	138,879,948	137,858,189	Local Contribution as % of Total Expenditures	50%	51%	51%	Funding Source as % of Total Expenditures				Federal %	8%	7%	7%	State %	32%	34%	35%	Local %	900%	8%	7%	Local Contribution as % of Total	50%	51%	51%	Total SpEd Expenditures	100%	100%	100%
Sacramento City Unified MOE	2017-18	2018-19	2019-20																																																				
Federal	10,046,238	10,317,456	10,296,631																																																				
State	41,487,253	46,582,841	47,634,332																																																				
Local	12,115,380	11,274,010	10,015,491																																																				
Local Contribution	64,868,198	70,705,641	69,911,735																																																				
Total SpEd Expenditures	128,517,069	138,879,948	137,858,189																																																				
Local Contribution as % of Total Expenditures	50%	51%	51%																																																				
Funding Source as % of Total Expenditures																																																							
Federal %	8%	7%	7%																																																				
State %	32%	34%	35%																																																				
Local %	900%	8%	7%																																																				
Local Contribution as % of Total	50%	51%	51%																																																				
Total SpEd Expenditures	100%	100%	100%																																																				



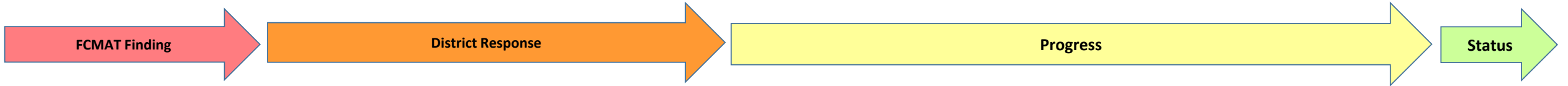
FCMAT Finding	District Response	Progress	Status
<p>33 Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?</p>	<p>The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: The Fall 1 reporting window highlights that the District's current rate of identification of students as eligible for special education is 16.3%. 5/1/21 Update: No change.</p>	<p>In Progress</p>
<p>34 Does the district analyze and plan for the costs of due process hearings?</p>	<p>The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system. 5/1/21 Update: No change.</p>	<p>In Progress</p>
<p>35 Has the district corrected all audit findings?</p>	<p>The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.</p>	<p>The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff. 5/12/2020 Update: The District did not have any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented.</p>	<p>Complete</p>
<p>36 Is the superintendent's evaluation performed according to the terms of the contract</p>	<p>FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states:</p> <p>The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021 Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board.</p> <p>Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.</p>	<p>The current superintendent has been provided with evaluations as outlined in his contract.</p>	<p>Complete</p>



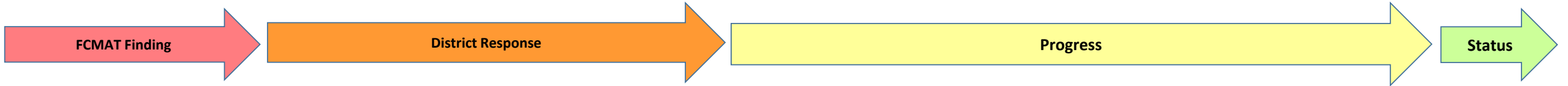
FCMAT Finding	District Response	Progress	Status
37	Does the district include facility needs when adopting a budget?	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.
38	Is the district using the same financial system as its county office of education?	The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape.	SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District.
39	If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other electronic interface exists between the two systems.	SCOE is currently working in Escape for District oversight and data entry.
40	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencies about how this will be accomplished. The software needed to access the Escape system has been installed on some systems at the county office, but there has been no training. The county office has had to create a second set of books for the district in its QCC system so it can attempt to monitor financial transactions and balances at the major object level. This requires much manual entry by county office staff since the district sends the county office only limited data related to warrant processing.	SCOE now has access to and training in Escape and is working in the system. SCOE and District staff are developing the process of reconciling in Escape.
41	Does the district account for all positions and costs?	<p>The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position.</p> <p>Another area to improve on in the position control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.</p>	Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019. 6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for week of June 17, 2019. Update 7/22/19: Position Control conversion completed. Although the Position Control (PC) conversion has been completed, the District is continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period, this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies feature will improve the accuracy and efficiency.



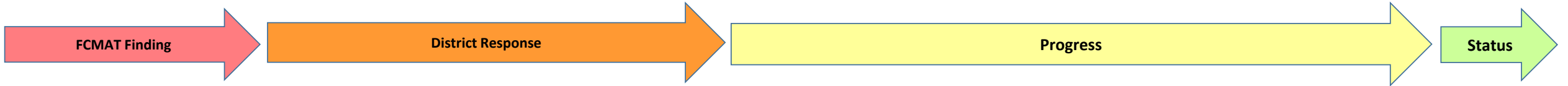
FCMAT Finding	District Response	Progress	Status
<p>42 Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)</p>	<p>Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is need for the entire budget to ensure all revenues and expenditures are understood and used according to the district’s goals and objectives.</p>	<p>Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.</p>	<p>Complete /Ongoing</p>
<p>43 Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)</p>	<p>The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline.</p> <p>The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used at the one-stop meetings.</p>	<p>Ongoing: Personnel Requisitions are now required for all changes, signed off by Business Office and submitted to H.R. for processing.</p>	<p>Complete</p>
<p>44 Has the district’s budget been approved unconditionally by its county office of education in the current and two prior fiscal years?</p>	<p>Although the district’s budgets were approved by the county office in 2016-17 and 2017-18, the district’s 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.</p>	<p>Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.</p>	<p>Complete</p>
<p>45 Are clear processes and policies in place to ensure that the district’s Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)</p>	<p>No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.</p>	<p>6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19) 2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process. 7/23/19 Update: 1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was intentional effort to make sure numbers tied in both the LCAP and budget presentations. 2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement</p>	<p>Complete</p>



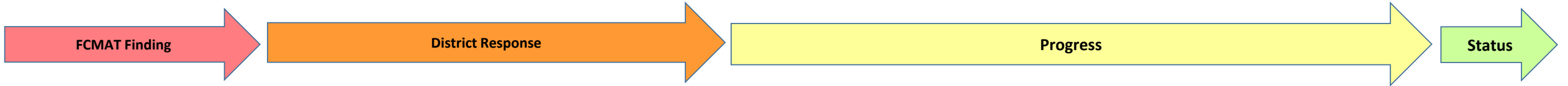
46	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Guidance provided in the May Revision Common Message stated that districts were “not to balance their budgets based on one-time revenues.” The narrative included with the district’s 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using “\$13.2 million of one-time funds to meet the increase of labor contract negotiations.” The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor’s statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district’s 2018-19 budget due to the district’s action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.	This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021. 3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.	Complete
47	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	The district’s restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.	Ongoing: Monthly monitoring	Complete
48	Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT’s visit a separate cash calculation and projection was prepared by the county office’s fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT’s fieldwork.	SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.	Complete



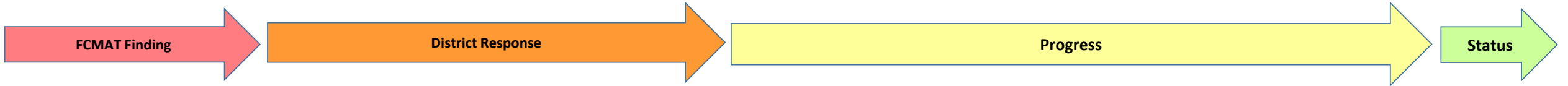
FCMAT Finding	District Response	Progress	Status
<p>49 If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?</p>	<p>Although the district’s multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.</p> <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: \$1,500,000 2016-17: \$322,344 2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows: 2018-19: \$2,345,207 2019-20: \$382,178 2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district’s shortfall in cash would be as follows: 2019-20: (\$791,940.93) 2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019-20 and 2020-21 will increase the district’s liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based on current budget projections.</p>	<p>Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.</p>	<p>Complete</p>
<p>50 Has the district’s enrollment been increasing or stable for the current and three prior years?</p>	<p>The district’s enrollment has been declining for the last 15 years.</p>	<p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p>	<p>Complete</p>



FCMAT Finding	District Response	Progress	Status	
51	<p>Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?</p>	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018- 19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics. 	<p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p>	Complete
52	<p>Does the district ensure that one-time revenues do not pay for ongoing expenditures?</p>	<p>As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.</p>	<p>3/10/2020 Update: BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 11/30/2020 Update: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting not later than January 2021. 3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.</p>	Complete
53	<p>Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?</p>	<p>The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.</p>	<p>The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.</p>	Complete



54	Is training on the budget and governance provided to board members at least every two years?	There was no evidence that budget or governance training is provided to board members regularly.	Superintendent has been conducting Board Learning Sessions. Board governance trainings have been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.	Complete
55	Does the district use its most current multiyear projection when making financial decisions?	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	Current budget philosophy is to understand fourth year budget implications of financial decisions.	Complete
56	Are the sources of repayment for non-voter-approved debt stable (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others), predictable, and other than unrestricted general fund?	The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of General Fund to Mello Roos tax collections.	Complete
57	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	<p>The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.	Complete



58	Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?	It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the number of open positions shown in financial reports is usually inflated. At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as such in the budget; if an open position exists that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.	Position Control true-up conducted with the support of SCOE fiscal expert. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.	Complete
59	Does the governing board approve all new positions before positions are posted?	The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.	New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised).	Complete
60	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.	H.R. and Business Services now meets bi-monthly.	Complete

2020-2021 Third Interim Financial Report



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
May 20, 2021

Sacramento City Unified School District

Board of Education

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Tara Gallegos, Chief Communications Officer
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Cancy McArn, Chief Human Resource Officer
Vacant, Chief Information Officer

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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	410,429,540.00	3.68%	425,553,551.00	-0.04%	425,388,796.00
2. Federal Revenues	8100-8299	155,908.00	0.00%	155,908.00	0.00%	155,908.00
3. Other State Revenues	8300-8599	6,588,341.00	0.00%	6,588,341.00	0.00%	6,588,341.00
4. Other Local Revenues	8600-8799	7,312,934.97	-1.07%	7,234,633.00	0.00%	7,234,633.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.00	0.00%	2,653,428.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(89,509,863.45)	12.77%	(100,936,778.00)	7.59%	(108,600,759.00)
6. Total (Sum lines A1 thru A5c)		337,630,289.06	1.07%	341,249,083.00	-2.29%	333,420,347.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				155,254,747.26		164,889,313.00
b. Step & Column Adjustment				2,026,807.00		2,026,807.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,607,758.74		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	155,254,747.26	6.21%	164,889,313.00	1.23%	166,916,120.00
2. Classified Salaries						
a. Base Salaries				35,643,642.89		36,724,070.00
b. Step & Column Adjustment				333,992.00		333,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				746,435.11		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,643,642.89	3.03%	36,724,070.00	0.91%	37,058,062.00
3. Employee Benefits	3000-3999	107,337,525.09	9.23%	117,246,782.00	7.72%	126,298,710.00
4. Books and Supplies	4000-4999	9,508,834.87	37.29%	13,054,327.00	-38.30%	8,054,327.00
5. Services and Other Operating Expenditures	5000-5999	23,580,171.81	7.77%	25,411,235.00	0.31%	25,489,891.00
6. Capital Outlay	6000-6999	147,153.36	-51.90%	70,783.00	0.00%	70,783.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,110,300.00	0.00%	1,110,300.00	0.00%	1,110,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,386,689.68)	-7.80%	(6,810,844.00)	-1.13%	(6,733,778.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,538,925.84	-36.65%	974,926.00	0.00%	974,926.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		326,734,611.44	7.94%	352,670,892.00	1.86%	359,239,341.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		10,895,677.62		(11,421,809.00)		(25,818,994.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,699,102.92		95,594,780.54		84,172,971.54
2. Ending Fund Balance (Sum lines C and D1)		95,594,780.54		84,172,971.54		58,353,977.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	328,802.32		328,802.00		328,802.00
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	37,240,803.00		25,818,994.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,180,258.00		11,502,933.00		11,377,424.00
2. Unassigned/Unappropriated	9790	45,844,917.22		46,522,242.54		46,647,751.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		95,594,780.54		84,172,971.54		58,353,977.54

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	12,180,258.00		11,502,933.00		11,377,424.00
c. Unassigned/Unappropriated	9790	45,844,917.22		46,522,242.54		46,647,751.54
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		58,025,175.22		58,025,175.54		58,025,175.54
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1.d/B2.d - net adjustments made adding back one time savings realized in FY 2020-21.						

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	1,777,094.00	0.00%	1,777,094.00	0.00%	1,777,094.00
2. Federal Revenues	8100-8299	110,634,237.26	-53.26%	51,707,618.00	-23.72%	39,444,120.00
3. Other State Revenues	8300-8599	79,012,886.33	-23.38%	60,536,132.00	-1.60%	59,565,104.00
4. Other Local Revenues	8600-8799	1,877,970.89	109.89%	3,941,761.00	-26.47%	2,898,200.00
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	89,509,863.45	12.77%	100,936,778.00	7.59%	108,600,759.00
6. Total (Sum lines A1 thru A5c)		282,812,051.93	-22.60%	218,899,383.00	-3.02%	212,285,277.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,398,299.52		50,883,238.52
b. Step & Column Adjustment				121,225.00		119,725.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,636,286.00)		967,592.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,398,299.52	-12.87%	50,883,238.52	2.14%	51,970,555.52
2. Classified Salaries						
a. Base Salaries				28,044,590.56		22,046,175.00
b. Step & Column Adjustment				46,025.44		57,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,044,441.00)		920,232.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,044,590.56	-21.39%	22,046,175.00	4.43%	23,023,907.00
3. Employee Benefits	3000-3999	68,584,579.07	0.02%	68,600,602.00	9.71%	75,264,478.00
4. Books and Supplies	4000-4999	54,119,976.45	-66.60%	18,075,578.00	-57.52%	7,677,607.00
5. Services and Other Operating Expenditures	5000-5999	65,080,026.24	-8.64%	59,454,728.00	-14.68%	50,727,735.00
6. Capital Outlay	6000-6999	4,383,509.69	-42.42%	2,524,077.00	0.00%	2,524,077.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,320,751.20	-20.07%	5,051,931.00	-1.53%	4,974,865.00
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)				(1,507,119.43)		(3,877,947.52)
11. Total (Sum lines B1 thru B10)		284,931,732.73	-20.99%	225,129,210.09	-5.71%	212,285,277.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,119,680.80)		(6,229,827.09)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,349,507.89		6,229,827.09		0.00
2. Ending Fund Balance (Sum lines C and D1)		6,229,827.09		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,229,827.09		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,229,827.09		0.00		0.00

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					
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.						
B1.d/B2.d - net adjustments made for removing expenditures related to grants ending which are offset by adjustments made for additional positions in special education as well as adding back one time savings from FY 2020-21. B10 - adjustments needed to be made to self sustaining grants for increased costs related to STRS, PERS, UI and health benefit increases for each subsequent year.						

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	412,206,634.00	3.67%	427,330,645.00	-0.04%	427,165,890.00
2. Federal Revenues	8100-8299	110,790,145.26	-53.19%	51,863,526.00	-23.65%	39,600,028.00
3. Other State Revenues	8300-8599	85,601,227.33	-21.58%	67,124,473.00	-1.45%	66,153,445.00
4. Other Local Revenues	8600-8799	9,190,905.86	21.60%	11,176,394.00	-9.34%	10,132,833.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.00	0.00%	2,653,428.00
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)		620,442,340.99	-9.72%	560,148,466.00	-2.58%	545,705,624.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				213,653,046.78		215,772,551.52
b. Step & Column Adjustment				2,148,032.00		2,146,532.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(28,527.26)		967,592.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	213,653,046.78	0.99%	215,772,551.52	1.44%	218,886,675.52
2. Classified Salaries						
a. Base Salaries				63,688,233.45		58,770,245.00
b. Step & Column Adjustment				380,017.44		391,492.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,298,005.89)		920,232.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,688,233.45	-7.72%	58,770,245.00	2.23%	60,081,969.00
3. Employee Benefits	3000-3999	175,922,104.16	5.64%	185,847,384.00	8.46%	201,563,188.00
4. Books and Supplies	4000-4999	63,628,811.32	-51.08%	31,129,905.00	-49.46%	15,731,934.00
5. Services and Other Operating Expenditures	5000-5999	88,660,198.05	-4.28%	84,865,963.00	-10.19%	76,217,626.00
6. Capital Outlay	6000-6999	4,530,663.05	-42.73%	2,594,860.00	0.00%	2,594,860.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,110,300.00	0.00%	1,110,300.00	0.00%	1,110,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,065,938.48)	65.01%	(1,758,913.00)	0.00%	(1,758,913.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,538,925.84	-36.65%	974,926.00	0.00%	974,926.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,507,119.43)		(3,877,947.52)
11. Total (Sum lines B1 thru B10)		611,666,344.17	-5.54%	577,800,102.09	-1.09%	571,524,618.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		8,775,996.82		(17,651,636.09)		(25,818,994.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		93,048,610.81		101,824,607.63		84,172,971.54
2. Ending Fund Balance (Sum lines C and D1)		101,824,607.63		84,172,971.54		58,353,977.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	328,802.32		328,802.00		328,802.00
b. Restricted	9740	6,229,827.09		0.00		0.00
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	37,240,803.00		25,818,994.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,180,258.00		11,502,933.00		11,377,424.00
2. Unassigned/Unappropriated	9790	45,844,917.22		46,522,242.54		46,647,751.54
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		101,824,607.63		84,172,971.54		58,353,977.54

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	12,180,258.00		11,502,933.00		11,377,424.00
c. Unassigned/Unappropriated	9790	45,844,917.22		46,522,242.54		46,647,751.54
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		58,025,175.22		58,025,175.54		58,025,175.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.49%		10.04%		10.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

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				
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)						
		38,219.84		37,547.13		37,161.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		611,666,344.17		577,800,102.09		571,524,618.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		611,666,344.17		577,800,102.09		571,524,618.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,233,326.88		11,556,002.04		11,430,492.36
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)		12,233,326.88		11,556,002.04		11,430,492.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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	410,454,471.00	410,429,540.00	304,021,018.54	410,429,540.00	0.00	0.0%
2) Federal Revenue		8100-8299	155,908.00	155,908.00	265,437.30	155,908.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,588,341.00	6,588,341.00	5,666,119.90	6,588,341.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,172,735.27	7,234,632.86	1,950,794.75	7,312,934.97	78,302.11	1.1%
5) TOTAL, REVENUES			424,371,455.27	424,408,421.86	311,903,370.49	424,486,723.97		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	162,106,692.11	156,732,211.77	123,688,646.29	155,254,747.26	1,477,464.51	0.9%
2) Classified Salaries		2000-2999	36,833,287.45	36,141,813.19	28,568,432.80	35,643,642.89	498,170.30	1.4%
3) Employee Benefits		3000-3999	114,320,651.71	109,258,076.68	85,574,979.56	107,337,525.09	1,920,551.59	1.8%
4) Books and Supplies		4000-4999	13,668,847.49	11,056,509.26	5,171,463.85	9,508,834.87	1,547,674.39	14.0%
5) Services and Other Operating Expenditures		5000-5999	28,074,298.66	23,591,234.22	16,487,706.44	23,580,171.81	11,062.41	0.0%
6) Capital Outlay		6000-6999	69,700.00	70,783.00	25,332.92	147,153.36	(76,370.36)	-107.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,000.00	1,110,300.00	741,171.85	1,110,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,538,360.86)	(6,700,446.53)	(2,989,282.76)	(7,386,689.68)	686,243.15	-10.2%
9) TOTAL, EXPENDITURES			348,640,116.56	331,260,481.59	257,268,450.95	325,195,685.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			75,731,338.71	93,147,940.27	54,634,919.54	99,291,038.37		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
b) Transfers Out		7600-7629	1,981,863.84	1,538,925.84	39,818.27	1,538,925.84	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	(94,457,337.45)	(89,509,863.45)	0.00	(89,509,863.45)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(93,785,772.75)	(88,395,360.75)	(39,818.27)	(88,395,360.75)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,054,434.04)	4,752,579.52	54,595,101.27	10,895,677.62		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,699,102.92	84,699,102.92		84,699,102.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,699,102.92	84,699,102.92		84,699,102.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,699,102.92	84,699,102.92		84,699,102.92		
2) Ending Balance, June 30 (E + F1e)			66,644,668.88	89,451,682.44		95,594,780.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	102,564.00	104,002.69		103,802.32		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		37,240,803.00		
2021-22 Projected Deficit	0000	9780				11,421,809.00		
2022-23 Projected Deficit	0000	9780				25,818,994.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,804,083.00	11,951,919.00		12,180,258.00		
Unassigned/Unappropriated Amount			53,513,021.88	77,170,760.75		45,844,917.22		

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	280,554,203.00	236,952,966.00	149,229,994.00	236,952,966.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	32,760,669.00	74,302,399.00	57,580,244.00	74,302,399.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	64,721.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	705,915.00	688,757.00	351,848.45	688,757.00	0.00	0.0%
Timber Yield Tax		8022	16.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,296,619.00	79,104,483.00	78,473,666.75	79,104,483.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,945,968.00	2,590,828.00	3,045,973.79	2,590,828.00	0.00	0.0%
Prior Years' Taxes		8043	888,492.00	640,689.00	1,101,953.95	640,689.00	0.00	0.0%
Supplemental Taxes		8044	1,941,403.00	3,514,197.00	1,459,936.68	3,514,197.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,980.00	16,463,656.00	16,484,266.79	16,463,656.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	9,887,550.00	4,691,790.49	9,887,550.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	27,839.00	15,200.00	18,516.64	15,200.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(13,920.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,862,734.00	424,160,725.00	312,502,912.54	424,160,725.00	0.00	0.0%
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	(13,408,263.00)	(13,731,185.00)	(8,481,894.00)	(13,731,185.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			410,454,471.00	410,429,540.00	304,021,018.54	410,429,540.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	155,908.00	155,908.00	265,437.30	155,908.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			155,908.00	155,908.00	265,437.30	155,908.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,593,194.00	1,593,194.00	1,545,513.00	1,593,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,995,147.00	4,995,147.00	3,968,837.90	4,995,147.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	151,769.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,588,341.00	6,588,341.00	5,666,119.90	6,588,341.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	50,023.99	20,000.00	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	2,638,431.45	2,638,431.45	313,387.57	2,638,431.45	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	604,145.62	1,455,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,458,903.82	2,458,903.82	8,934.52	2,458,903.82	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	600,000.00	661,897.59	970,779.05	740,199.70	78,302.11	11.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,524.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,172,735.27	7,234,632.86	1,950,794.75	7,312,934.97	78,302.11	1.1%
TOTAL, REVENUES			424,371,455.27	424,408,421.86	311,903,370.49	424,486,723.97	78,302.11	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)
Certificated Teachers' Salaries		1100	136,613,511.67	131,454,301.49	103,930,922.00	130,675,566.70	778,734.79	0.6%
Certificated Pupil Support Salaries		1200	6,997,862.94	7,264,103.78	5,666,357.65	7,265,158.82	(1,055.04)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,400,154.95	16,716,248.30	13,446,358.73	16,386,173.70	330,074.60	2.0%
Other Certificated Salaries		1900	1,095,162.55	1,297,558.20	645,007.91	927,848.04	369,710.16	28.5%
TOTAL, CERTIFICATED SALARIES			162,106,692.11	156,732,211.77	123,688,646.29	155,254,747.26	1,477,464.51	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	950,715.24	1,375,410.16	743,241.66	1,365,620.96	9,789.20	0.7%
Classified Support Salaries		2200	15,229,722.23	14,270,243.22	11,079,601.72	13,871,656.41	398,586.81	2.8%
Classified Supervisors' and Administrators' Salaries		2300	4,681,297.78	4,675,332.20	3,613,455.96	4,439,361.44	235,970.76	5.0%
Clerical, Technical and Office Salaries		2400	14,566,852.39	14,280,177.51	11,834,555.02	14,282,254.81	(2,077.30)	0.0%
Other Classified Salaries		2900	1,404,699.81	1,540,650.10	1,297,578.44	1,684,749.27	(144,099.17)	-9.4%
TOTAL, CLASSIFIED SALARIES			36,833,287.45	36,141,813.19	28,568,432.80	35,643,642.89	498,170.30	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,928,931.80	25,044,513.06	19,065,700.83	24,124,976.39	919,536.67	3.7%
PERS		3201-3202	7,548,345.07	7,376,491.01	5,696,520.78	7,275,267.97	101,223.04	1.4%
OASDI/Medicare/Alternative		3301-3302	5,455,581.98	5,347,805.89	3,969,340.00	4,888,180.82	459,625.07	8.6%
Health and Welfare Benefits		3401-3402	57,257,440.25	53,741,466.09	42,749,294.24	53,329,156.85	412,309.24	0.8%
Unemployment Insurance		3501-3502	121,064.72	118,183.67	76,976.55	117,353.66	830.01	0.7%
Workers' Compensation		3601-3602	3,023,151.48	2,928,818.03	2,360,059.89	2,902,581.23	26,236.80	0.9%
OPEB, Allocated		3701-3702	14,893,837.24	14,624,335.42	11,609,663.08	14,623,586.42	749.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	92,299.17	76,463.51	47,424.19	76,421.75	41.76	0.1%
TOTAL, EMPLOYEE BENEFITS			114,320,651.71	109,258,076.68	85,574,979.56	107,337,525.09	1,920,551.59	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,593,642.78	5,070,128.76	3,989,586.73	4,016,176.27	1,053,952.49	20.8%
Books and Other Reference Materials		4200	247,116.98	118,799.84	26,513.66	76,812.05	41,987.79	35.3%
Materials and Supplies		4300	7,311,495.91	5,010,932.04	792,729.75	4,149,851.51	861,080.53	17.2%
Noncapitalized Equipment		4400	516,591.82	856,648.62	362,633.71	1,265,995.04	(409,346.42)	-47.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,668,847.49	11,056,509.26	5,171,463.85	9,508,834.87	1,547,674.39	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	790,379.00	670,269.10	232,885.80	628,426.31	41,842.79	6.2%
Travel and Conferences		5200	492,185.00	223,139.98	12,608.19	217,425.93	5,714.05	2.6%
Dues and Memberships		5300	164,336.00	170,494.23	131,275.19	175,494.23	(5,000.00)	-2.9%
Insurance		5400-5450	1,913,000.00	1,913,000.00	1,992,904.62	2,095,250.00	(182,250.00)	-9.5%
Operations and Housekeeping Services		5500	9,606,187.00	8,986,539.89	6,976,943.87	8,987,265.57	(725.68)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,311,862.00	1,416,318.34	189,919.36	1,370,945.37	45,372.97	3.2%
Transfers of Direct Costs		5710	(208,622.00)	(63,789.29)	(84,870.75)	(40,427.70)	(23,361.59)	36.6%
Transfers of Direct Costs - Interfund		5750	(1,692,749.00)	(1,697,144.00)	(50,286.31)	(1,685,648.57)	(11,495.43)	0.7%
Professional/Consulting Services and Operating Expenditures		5800	14,587,864.20	10,752,335.75	6,322,654.52	10,593,255.90	159,079.85	1.5%
Communications		5900	1,109,856.46	1,220,070.22	763,671.95	1,238,184.77	(18,114.55)	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,074,298.66	23,591,234.22	16,487,706.44	23,580,171.81	11,062.41	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	6,502.00	0.00	9,247.58	(2,745.58)	-42.2%
Buildings and Improvements of Buildings		6200	0.00	3,751.00	8,775.01	25,911.67	(22,160.67)	-590.8%
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	22,200.00	27,530.00	16,557.91	78,994.11	(51,464.11)	-186.9%
Equipment Replacement		6500	47,500.00	33,000.00	0.00	33,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,700.00	70,783.00	25,332.92	147,153.36	(76,370.36)	-107.9%
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	(4,578.00)	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	1,100,000.00	1,100,000.00	739,429.00	1,100,000.00	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	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	5,000.00	10,300.00	6,320.85	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,000.00	1,110,300.00	741,171.85	1,110,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,393,525.23)	(5,752,870.86)	(2,661,738.33)	(6,320,751.20)	567,880.34	-9.9%
Transfers of Indirect Costs - Interfund		7350	(1,144,835.63)	(947,575.67)	(327,544.43)	(1,065,938.48)	118,362.81	-12.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,538,360.86)	(6,700,446.53)	(2,989,282.76)	(7,386,689.68)	686,243.15	-10.2%
TOTAL, EXPENDITURES			348,640,116.56	331,260,481.59	257,268,450.95	325,195,685.60	6,064,795.99	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	549,131.23	549,131.23	0.00	549,131.23	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	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,432,732.61	989,794.61	0.00	989,794.61	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,981,863.84	1,538,925.84	39,818.27	1,538,925.84	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	(94,457,337.45)	(89,509,863.45)	0.00	(89,509,863.45)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(94,457,337.45)	(89,509,863.45)	0.00	(89,509,863.45)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(93,785,772.75)	(88,395,360.75)	(39,818.27)	(88,395,360.75)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
2) Federal Revenue		8100-8299	116,678,855.88	110,352,242.98	59,425,665.96	110,634,237.26	281,994.28	0.3%
3) Other State Revenue		8300-8599	68,459,746.80	67,072,099.89	34,496,971.65	79,012,886.33	11,940,786.44	17.8%
4) Other Local Revenue		8600-8799	2,513,078.59	1,854,638.89	4,127,380.95	1,877,970.89	23,332.00	1.3%
5) TOTAL, REVENUES			189,428,775.27	181,056,075.76	99,007,610.56	193,302,188.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,426,195.64	55,151,780.09	43,446,320.97	58,398,299.52	(3,246,519.43)	-5.9%
2) Classified Salaries		2000-2999	21,627,686.90	22,561,285.74	18,159,279.55	28,044,590.56	(5,483,304.82)	-24.3%
3) Employee Benefits		3000-3999	66,854,322.07	67,723,441.95	37,500,198.50	68,584,579.07	(861,137.12)	-1.3%
4) Books and Supplies		4000-4999	87,590,689.85	56,691,005.55	27,789,618.16	54,119,976.45	2,571,029.10	4.5%
5) Services and Other Operating Expenditures		5000-5999	55,928,465.92	56,342,700.39	28,846,548.00	65,080,026.24	(8,737,325.85)	-15.5%
6) Capital Outlay		6000-6999	414,735.00	3,226,884.71	1,755,501.83	4,383,509.69	(1,156,624.98)	-35.8%
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	6,393,525.23	5,752,870.86	2,661,738.33	6,320,751.20	(567,880.34)	-9.9%
9) TOTAL, EXPENDITURES			292,235,620.61	267,449,969.29	160,159,205.34	284,931,732.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,806,845.34)	(86,393,893.53)	(61,151,594.78)	(91,629,544.25)		
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	94,457,337.45	89,509,863.45	0.00	89,509,863.45	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			94,457,337.45	89,509,863.45	0.00	89,509,863.45		

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)			(8,349,507.89)	3,115,969.92	(61,151,594.78)	(2,119,680.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,349,507.89	8,349,507.89		8,349,507.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,349,507.89	8,349,507.89		8,349,507.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,349,507.89	8,349,507.89		8,349,507.89		
2) Ending Balance, June 30 (E + F1e)			0.00	11,465,477.81		6,229,827.09		
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			0.00	11,465,477.81		6,229,827.09		
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			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	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	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			1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,763,122.63	9,763,122.63	72,726.98	9,763,122.63	0.00	0.0%
Special Education Discretionary Grants		8182	772,913.43	772,913.43	(229,651.63)	925,670.43	152,757.00	19.8%
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	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%
Title I, Part A, Basic	3010	8290	23,927,203.96	20,290,013.36	11,765,567.70	20,290,013.36	0.00	0.0%
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	2,039,089.66	1,977,518.66	854,644.66	1,977,518.66	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	116,788.00	116,788.00	92,860.00	125,987.00	9,199.00	7.9%
Title III, Part A, English Learner Program	4203	8290	1,606,522.19	992,843.19	480,836.40	1,008,550.19	15,707.00	1.6%
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	25,635,147.61	23,483,899.62	6,696,171.94	23,483,899.62	0.00	0.0%
Career and Technical Education	3500-3599	8290	427,243.00	427,243.00	26,165.23	513,106.00	85,863.00	20.1%
All Other Federal Revenue	All Other	8290	52,390,825.40	52,527,901.09	39,666,344.68	52,546,369.37	18,468.28	0.0%
TOTAL, FEDERAL REVENUE			116,678,855.88	110,352,242.98	59,425,665.96	110,634,237.26	281,994.28	0.3%
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	26,790,862.00	26,790,862.00	16,579,851.00	26,790,862.00	0.00	0.0%
Prior Years	6500	8319	30,968.00	30,968.00	(31,414.00)	30,968.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	1,762,993.00	1,762,993.00	(36,090.40)	1,762,993.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,653,039.69	8,634,720.62	7,573,692.66	8,634,720.62	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	2,202,979.56	1,346,731.56	2,069,178.98	1,346,731.56	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	55,651.47	422,151.63	(8,785.66)	422,151.63	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,963,253.08	28,083,673.08	8,350,539.07	40,024,459.52	11,940,786.44	42.5%
TOTAL, OTHER STATE REVENUE			68,459,746.80	67,072,099.89	34,496,971.65	79,012,886.33	11,940,786.44	17.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	2,509,618.59	1,851,178.89	4,127,380.95	1,874,510.89	23,332.00	1.3%
Tuition		8710	3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,513,078.59	1,854,638.89	4,127,380.95	1,877,970.89	23,332.00	1.3%
TOTAL, REVENUES			189,428,775.27	181,056,075.76	99,007,610.56	193,302,188.48	12,246,112.72	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	34,152,462.45	35,087,940.96	27,836,200.56	36,676,746.53	(1,588,805.57)	-4.5%
Certificated Pupil Support Salaries		1200	7,089,049.30	7,278,456.99	5,459,905.94	8,341,681.42	(1,063,224.43)	-14.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,094,224.37	3,183,829.34	2,381,655.28	3,269,610.48	(85,781.14)	-2.7%
Other Certificated Salaries		1900	9,090,459.52	9,601,552.80	7,768,559.19	10,110,261.09	(508,708.29)	-5.3%
TOTAL, CERTIFICATED SALARIES			53,426,195.64	55,151,780.09	43,446,320.97	58,398,299.52	(3,246,519.43)	-5.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,914,888.97	8,689,497.24	6,796,230.60	10,093,811.44	(1,404,314.20)	-16.2%
Classified Support Salaries		2200	7,946,999.40	8,633,508.28	7,187,980.84	11,051,513.12	(2,418,004.84)	-28.0%
Classified Supervisors' and Administrators' Salaries		2300	2,582,106.47	2,715,787.03	2,107,149.01	2,780,960.32	(65,173.29)	-2.4%
Clerical, Technical and Office Salaries		2400	1,479,079.47	1,656,601.66	1,434,768.60	2,708,054.87	(1,051,453.21)	-63.5%
Other Classified Salaries		2900	704,612.59	865,891.53	633,150.50	1,410,250.81	(544,359.28)	-62.9%
TOTAL, CLASSIFIED SALARIES			21,627,686.90	22,561,285.74	18,159,279.55	28,044,590.56	(5,483,304.82)	-24.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,247,518.59	28,489,666.31	6,504,431.96	28,692,399.92	(202,733.61)	-0.7%
PERS		3201-3202	4,651,342.34	4,813,084.69	3,843,639.07	4,845,909.05	(32,824.36)	-0.7%
OASDI/Medicare/Alternative		3301-3302	2,593,354.60	2,642,952.06	2,081,565.28	3,177,603.90	(534,651.84)	-20.2%
Health and Welfare Benefits		3401-3402	23,691,638.32	24,022,400.04	18,880,996.35	23,970,685.33	51,714.71	0.2%
Unemployment Insurance		3501-3502	37,436.74	38,857.24	30,593.38	43,172.38	(4,315.14)	-11.1%
Workers' Compensation		3601-3602	1,228,140.67	1,169,256.13	954,203.97	1,303,532.48	(134,276.35)	-11.5%
OPEB, Allocated		3701-3702	6,381,212.49	6,522,692.94	5,186,756.18	6,526,838.14	(4,145.20)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,678.32	24,532.54	18,012.31	24,437.87	94.67	0.4%
TOTAL, EMPLOYEE BENEFITS			66,854,322.07	67,723,441.95	37,500,198.50	68,584,579.07	(861,137.12)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,740,669.55	3,254,969.55	3,038,002.51	3,708,230.55	(453,261.00)	-13.9%
Books and Other Reference Materials		4200	74,510.57	171,064.93	36,868.99	265,730.13	(94,665.20)	-55.3%
Materials and Supplies		4300	83,916,278.98	38,643,695.47	14,661,352.00	31,911,977.26	6,731,718.21	17.4%
Noncapitalized Equipment		4400	859,230.75	14,621,275.60	10,053,394.66	18,224,038.51	(3,602,762.91)	-24.6%
Food		4700	0.00	0.00	0.00	10,000.00	(10,000.00)	New
TOTAL, BOOKS AND SUPPLIES			87,590,689.85	56,691,005.55	27,789,618.16	54,119,976.45	2,571,029.10	4.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,526,609.18	40,632,070.45	21,518,485.07	42,249,723.98	(1,617,653.53)	-4.0%
Travel and Conferences		5200	494,787.00	512,041.11	36,057.91	473,570.91	38,470.20	7.5%
Dues and Memberships		5300	3,000.00	7,782.00	4,957.00	7,382.00	400.00	5.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	41,704.90	43,249.95	66,436.00	(24,731.10)	-59.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	487,975.00	455,607.39	235,044.90	3,419,681.48	(2,964,074.09)	-650.6%
Transfers of Direct Costs		5710	208,622.00	63,789.29	84,870.75	40,427.70	23,361.59	36.6%
Transfers of Direct Costs - Interfund		5750	(52,886.00)	(57,236.00)	18,715.76	(36,736.00)	(20,500.00)	35.8%
Professional/Consulting Services and Operating Expenditures		5800	19,226,301.63	14,285,895.02	6,708,315.33	18,629,955.39	(4,344,060.37)	-30.4%
Communications		5900	33,057.11	401,046.23	196,851.33	229,584.78	171,461.45	42.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,928,465.92	56,342,700.39	28,846,548.00	65,080,026.24	(8,737,325.85)	-15.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	234,942.49	255,897.40	225,279.72	9,662.77	4.1%
Buildings and Improvements of Buildings		6200	100,000.00	617,929.01	440,288.86	711,718.57	(93,789.56)	-15.2%
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	214,735.00	2,326,183.38	1,047,128.51	3,166,681.57	(840,498.19)	-36.1%
Equipment Replacement		6500	0.00	47,829.83	12,187.06	279,829.83	(232,000.00)	-485.1%
TOTAL, CAPITAL OUTLAY			414,735.00	3,226,884.71	1,755,501.83	4,383,509.69	(1,156,624.98)	-35.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	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	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		7310	6,393,525.23	5,752,870.86	2,661,738.33	6,320,751.20	(567,880.34)	-9.9%
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			6,393,525.23	5,752,870.86	2,661,738.33	6,320,751.20	(567,880.34)	-9.9%
TOTAL, EXPENDITURES			292,235,620.61	267,449,969.29	160,159,205.34	284,931,732.73	(17,481,763.44)	-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)
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	94,457,337.45	89,509,863.45	0.00	89,509,863.45	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			94,457,337.45	89,509,863.45	0.00	89,509,863.45	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			94,457,337.45	89,509,863.45	0.00	89,509,863.45	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	412,231,565.00	412,206,634.00	304,978,610.54	412,206,634.00	0.00	0.0%
2) Federal Revenue		8100-8299	116,834,763.88	110,508,150.98	59,691,103.26	110,790,145.26	281,994.28	0.3%
3) Other State Revenue		8300-8599	75,048,087.80	73,660,440.89	40,163,091.55	85,601,227.33	11,940,786.44	16.2%
4) Other Local Revenue		8600-8799	9,685,813.86	9,089,271.75	6,078,175.70	9,190,905.86	101,634.11	1.1%
5) TOTAL, REVENUES			613,800,230.54	605,464,497.62	410,910,981.05	617,788,912.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	215,532,887.75	211,883,991.86	167,134,967.26	213,653,046.78	(1,769,054.92)	-0.8%
2) Classified Salaries		2000-2999	58,460,974.35	58,703,098.93	46,727,712.35	63,688,233.45	(4,985,134.52)	-8.5%
3) Employee Benefits		3000-3999	181,174,973.78	176,981,518.63	123,075,178.06	175,922,104.16	1,059,414.47	0.6%
4) Books and Supplies		4000-4999	101,259,537.34	67,747,514.81	32,961,082.01	63,628,811.32	4,118,703.49	6.1%
5) Services and Other Operating Expenditures		5000-5999	84,002,764.58	79,933,934.61	45,334,254.44	88,660,198.05	(8,726,263.44)	-10.9%
6) Capital Outlay		6000-6999	484,435.00	3,297,667.71	1,780,834.75	4,530,663.05	(1,232,995.34)	-37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,000.00	1,110,300.00	741,171.85	1,110,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,144,835.63)	(947,575.67)	(327,544.43)	(1,065,938.48)	118,362.81	-12.5%
9) TOTAL, EXPENDITURES			640,875,737.17	598,710,450.88	417,427,656.29	610,127,418.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,075,506.63)	6,754,046.74	(6,516,675.24)	7,661,494.12		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
b) Transfers Out		7600-7629	1,981,863.84	1,538,925.84	39,818.27	1,538,925.84	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			671,564.70	1,114,502.70	(39,818.27)	1,114,502.70		

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)			(26,403,941.93)	7,868,549.44	(6,556,493.51)	8,775,996.82		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,048,610.81	93,048,610.81		93,048,610.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,048,610.81	93,048,610.81		93,048,610.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,048,610.81	93,048,610.81		93,048,610.81		
2) Ending Balance, June 30 (E + F1e)			66,644,668.88	100,917,160.25		101,824,607.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	102,564.00	104,002.69		103,802.32		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	11,465,477.81		6,229,827.09		
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		37,240,803.00		
2021-22 Projected Deficit	0000	9780				11,421,809.00		
2022-23 Projected Deficit	0000	9780				25,818,994.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,804,083.00	11,951,919.00		12,180,258.00		
Unassigned/Unappropriated Amount			53,513,021.88	77,170,760.75		45,844,917.22		

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	280,554,203.00	236,952,966.00	149,229,994.00	236,952,966.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	32,760,669.00	74,302,399.00	57,580,244.00	74,302,399.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	64,721.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	705,915.00	688,757.00	351,848.45	688,757.00	0.00	0.0%
Timber Yield Tax		8022	16.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,296,619.00	79,104,483.00	78,473,666.75	79,104,483.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,945,968.00	2,590,828.00	3,045,973.79	2,590,828.00	0.00	0.0%
Prior Years' Taxes		8043	888,492.00	640,689.00	1,101,953.95	640,689.00	0.00	0.0%
Supplemental Taxes		8044	1,941,403.00	3,514,197.00	1,459,936.68	3,514,197.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,980.00	16,463,656.00	16,484,266.79	16,463,656.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	9,887,550.00	4,691,790.49	9,887,550.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	27,839.00	15,200.00	18,516.64	15,200.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(13,920.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,862,734.00	424,160,725.00	312,502,912.54	424,160,725.00	0.00	0.0%
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	(13,408,263.00)	(13,731,185.00)	(8,481,894.00)	(13,731,185.00)	0.00	0.0%
Property Taxes Transfers		8097	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	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			412,231,565.00	412,206,634.00	304,978,610.54	412,206,634.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,763,122.63	9,763,122.63	72,726.98	9,763,122.63	0.00	0.0%
Special Education Discretionary Grants		8182	772,913.43	772,913.43	(229,651.63)	925,670.43	152,757.00	19.8%
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	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%
Title I, Part A, Basic	3010	8290	23,927,203.96	20,290,013.36	11,765,567.70	20,290,013.36	0.00	0.0%
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	2,039,089.66	1,977,518.66	854,644.66	1,977,518.66	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	116,788.00	116,788.00	92,860.00	125,987.00	9,199.00	7.9%
Title III, Part A, English Learner Program	4203	8290	1,606,522.19	992,843.19	480,836.40	1,008,550.19	15,707.00	1.6%
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	25,635,147.61	23,483,899.62	6,696,171.94	23,483,899.62	0.00	0.0%
Career and Technical Education	3500-3599	8290	427,243.00	427,243.00	26,165.23	513,106.00	85,863.00	20.1%
All Other Federal Revenue	All Other	8290	52,546,733.40	52,683,809.09	39,931,781.98	52,702,277.37	18,468.28	0.0%
TOTAL, FEDERAL REVENUE			116,834,763.88	110,508,150.98	59,691,103.26	110,790,145.26	281,994.28	0.3%
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	26,790,862.00	26,790,862.00	16,579,851.00	26,790,862.00	0.00	0.0%
Prior Years	6500	8319	30,968.00	30,968.00	(31,414.00)	30,968.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,593,194.00	1,593,194.00	1,545,513.00	1,593,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,758,140.00	6,758,140.00	3,932,747.50	6,758,140.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,653,039.69	8,634,720.62	7,573,692.66	8,634,720.62	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	2,202,979.56	1,346,731.56	2,069,178.98	1,346,731.56	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	55,651.47	422,151.63	(8,785.66)	422,151.63	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,963,253.08	28,083,673.08	8,502,308.07	40,024,459.52	11,940,786.44	42.5%
TOTAL, OTHER STATE REVENUE			75,048,087.80	73,660,440.89	40,163,091.55	85,601,227.33	11,940,786.44	16.2%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	20,000.00	20,000.00	50,023.99	20,000.00	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	2,638,431.45	2,638,431.45	313,387.57	2,638,431.45	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	604,145.62	1,455,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,458,903.82	2,458,903.82	8,934.52	2,458,903.82	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,109,618.59	2,513,076.48	5,098,160.00	2,614,710.59	101,634.11	4.0%
Tuition		8710	3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,524.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,685,813.86	9,089,271.75	6,078,175.70	9,190,905.86	101,634.11	1.1%
TOTAL, REVENUES			613,800,230.54	605,464,497.62	410,910,981.05	617,788,912.45	12,324,414.83	2.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,765,974.12	166,542,242.45	131,767,122.56	167,352,313.23	(810,070.78)	-0.5%
Certificated Pupil Support Salaries		1200	14,086,912.24	14,542,560.77	11,126,263.59	15,606,840.24	(1,064,279.47)	-7.3%
Certificated Supervisors' and Administrators' Salaries		1300	20,494,379.32	19,900,077.64	15,828,014.01	19,655,784.18	244,293.46	1.2%
Other Certificated Salaries		1900	10,185,622.07	10,899,111.00	8,413,567.10	11,038,109.13	(138,998.13)	-1.3%
TOTAL, CERTIFICATED SALARIES			215,532,887.75	211,883,991.86	167,134,967.26	213,653,046.78	(1,769,054.92)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,865,604.21	10,064,907.40	7,539,472.26	11,459,432.40	(1,394,525.00)	-13.9%
Classified Support Salaries		2200	23,176,721.63	22,903,751.50	18,267,582.56	24,923,169.53	(2,019,418.03)	-8.8%
Classified Supervisors' and Administrators' Salaries		2300	7,263,404.25	7,391,119.23	5,720,604.97	7,220,321.76	170,797.47	2.3%
Clerical, Technical and Office Salaries		2400	16,045,931.86	15,936,779.17	13,269,323.62	16,990,309.68	(1,053,530.51)	-6.6%
Other Classified Salaries		2900	2,109,312.40	2,406,541.63	1,930,728.94	3,095,000.08	(688,458.45)	-28.6%
TOTAL, CLASSIFIED SALARIES			58,460,974.35	58,703,098.93	46,727,712.35	63,688,233.45	(4,985,134.52)	-8.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,176,450.39	53,534,179.37	25,570,132.79	52,817,376.31	716,803.06	1.3%
PERS		3201-3202	12,199,687.41	12,189,575.70	9,540,159.85	12,121,177.02	68,398.68	0.6%
OASDI/Medicare/Alternative		3301-3302	8,048,936.58	7,990,757.95	6,050,905.28	8,065,784.72	(75,026.77)	-0.9%
Health and Welfare Benefits		3401-3402	80,949,078.57	77,763,866.13	61,630,290.59	77,299,842.18	464,023.95	0.6%
Unemployment Insurance		3501-3502	158,501.46	157,040.91	107,569.93	160,526.04	(3,485.13)	-2.2%
Workers' Compensation		3601-3602	4,251,292.15	4,098,074.16	3,314,263.86	4,206,113.71	(108,039.55)	-2.6%
OPEB, Allocated		3701-3702	21,275,049.73	21,147,028.36	16,796,419.26	21,150,424.56	(3,396.20)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	115,977.49	100,996.05	65,436.50	100,859.62	136.43	0.1%
TOTAL, EMPLOYEE BENEFITS			181,174,973.78	176,981,518.63	123,075,178.06	175,922,104.16	1,059,414.47	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,334,312.33	8,325,098.31	7,027,589.24	7,724,406.82	600,691.49	7.2%
Books and Other Reference Materials		4200	321,627.55	289,864.77	63,382.65	342,542.18	(52,677.41)	-18.2%
Materials and Supplies		4300	91,227,774.89	43,654,627.51	15,454,081.75	36,061,828.77	7,592,798.74	17.4%
Noncapitalized Equipment		4400	1,375,822.57	15,477,924.22	10,416,028.37	19,490,033.55	(4,012,109.33)	-25.9%
Food		4700	0.00	0.00	0.00	10,000.00	(10,000.00)	New
TOTAL, BOOKS AND SUPPLIES			101,259,537.34	67,747,514.81	32,961,082.01	63,628,811.32	4,118,703.49	6.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	36,316,988.18	41,302,339.55	21,751,370.87	42,878,150.29	(1,575,810.74)	-3.8%
Travel and Conferences		5200	986,972.00	735,181.09	48,666.10	690,996.84	44,184.25	6.0%
Dues and Memberships		5300	167,336.00	178,276.23	136,232.19	182,876.23	(4,600.00)	-2.6%
Insurance		5400-5450	1,913,000.00	1,913,000.00	1,992,904.62	2,095,250.00	(182,250.00)	-9.5%
Operations and Housekeeping Services		5500	9,607,187.00	9,028,244.79	7,020,193.82	9,053,701.57	(25,456.78)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,799,837.00	1,871,925.73	424,964.26	4,790,626.85	(2,918,701.12)	-155.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,745,635.00)	(1,754,380.00)	(31,570.55)	(1,722,384.57)	(31,995.43)	1.8%
Professional/Consulting Services and Operating Expenditures		5800	33,814,165.83	25,038,230.77	13,030,969.85	29,223,211.29	(4,184,980.52)	-16.7%
Communications		5900	1,142,913.57	1,621,116.45	960,523.28	1,467,769.55	153,346.90	9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,002,764.58	79,933,934.61	45,334,254.44	88,660,198.05	(8,726,263.44)	-10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	241,444.49	255,897.40	234,527.30	6,917.19	2.9%
Buildings and Improvements of Buildings		6200	100,000.00	621,680.01	449,063.87	737,630.24	(115,950.23)	-18.7%
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	236,935.00	2,353,713.38	1,063,686.42	3,245,675.68	(891,962.30)	-37.9%
Equipment Replacement		6500	47,500.00	80,829.83	12,187.06	312,829.83	(232,000.00)	-287.0%
TOTAL, CAPITAL OUTLAY			484,435.00	3,297,667.71	1,780,834.75	4,530,663.05	(1,232,995.34)	-37.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(4,578.00)	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	1,100,000.00	1,100,000.00	739,429.00	1,100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000.00	10,300.00	6,320.85	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,000.00	1,110,300.00	741,171.85	1,110,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,144,835.63)	(947,575.67)	(327,544.43)	(1,065,938.48)	118,362.81	-12.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,144,835.63)	(947,575.67)	(327,544.43)	(1,065,938.48)	118,362.81	-12.5%
TOTAL, EXPENDITURES			640,875,737.17	598,710,450.88	417,427,656.29	610,127,418.33	(11,416,967.45)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	549,131.23	549,131.23	0.00	549,131.23	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	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,432,732.61	989,794.61	0.00	989,794.61	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,981,863.84	1,538,925.84	39,818.27	1,538,925.84	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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)			671,564.70	1,114,502.70	(39,818.27)	1,114,502.70	0.00	0.0%

Resource	Description	2020-21 Projected Year Totals
3210	Elementary and Secondary School Emergen	0.19
5640	Medi-Cal Billing Option	1,436,486.00
6230	California Clean Energy Jobs Act	860,885.00
7311	Classified School Employee Professional De	261,532.00
7388	SB 117 COVID-19 LEA Response Funds	530,760.35
7510	Low-Performing Students Block Grant	812,189.00
8150	Ongoing & Major Maintenance Account (RM,	2,327,974.55
Total, Restricted Balance		<u>6,229,827.09</u>

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)	38,219.84	38,208.06	38,219.84	38,219.84	11.78	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,219.84	38,208.06	38,219.84	38,219.84	11.78	0%
5. District Funded County Program ADA						
a. County Community Schools	75.40	75.40	75.40	75.40	0.00	0%
b. Special Education-Special Day Class	25.54	25.54	25.54	25.54	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.98	1.98	3.93	3.93	1.95	98%
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)	102.92	102.92	104.87	104.87	1.95	2%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,322.76	38,310.98	38,324.71	38,324.71	13.73	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education 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	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%
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)	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%

2020-21 Third Interim Cash Flow Report
Year 1

2020-21 JUNE DEFERRALS STATE AID & SE	Object	2020-21 Beginning Balance	July 2020 Actual	August 2020 Actual	September 2020 Actual	October 2020 Actual	November 2020 Actual	December 2020 Actual	January 2021 Actual	February 2021 Actual
A. BEGINNING CASH	9110	45,898,426	45,898,426	80,529,347	87,234,316	123,533,479	113,566,718	92,208,553	151,502,976	144,144,331
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		12,187,658	12,187,658	40,599,014	21,937,784	21,937,784	40,599,014	21,937,784	10,180,533
Property Taxes	8020-8079		-	-	-	-	-	51,087,459	9,137,092	6,401,094
Miscellaneous Funds	8080-8099		-	1,007	(2,379,569)	(989,030)	(1,459,972)	544	957,634	-
Federal Revenues	8100-8299		1,554,677	3,951,527	34,228,903	(5,259,205)	330,827	13,909,427	1,829,347	615,598
Other State Revenues	8300-8599		3,717,932	2,277,475	7,277,430	1,767,045	4,156,179	5,300,872	8,123,967	1,160,099
Other Local Revenues	8600-8799		1,722,065	(251,920)	284,869	(403,668)	172,300	366,907	508,466	542,691
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-
Undefined Objects										
TOTAL RECEIPTS			19,182,332	18,165,747	80,010,647	17,052,926	25,137,118	111,264,223	42,494,290	18,900,015
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,543,762	3,296,788	19,883,110	20,311,343	20,319,966	20,553,017	20,182,128	20,155,712
Classified Salaries	2000-2999		2,649,664	3,513,569	5,076,121	5,096,837	5,056,423	5,258,854	5,052,546	4,928,146
Employee Benefits	3000-3999		2,454,566	3,517,682	14,561,723	14,546,621	14,518,845	14,835,932	14,225,655	14,729,269
Books and Supplies	4000-4999		168,503	389,083	8,214,730	2,631,542	3,251,976	3,057,713	3,467,515	2,491,090
Services	5000-5999		641,094	1,693,882	2,734,047	4,358,128	2,941,986	7,645,793	7,145,315	4,094,659
Capital Outlay	6000-6599		17,295	5,300	20,877	164,223	82,679	193,206	281,508	308,898
Other Outgo	7000-7499		57,746	57,649	84,030	22,894	65,438	107,964	10,199	58,242
Interfund Transfers Out	7600-7629		-	39,818	-	-	-	-	-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		-	7,532,629	12,513,770	50,574,637	47,131,589	46,237,315	51,652,479	50,364,866	46,766,015
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>			-							
Cash Not In Treasury	9111-9199	2,639,611	1,626,621	635,652	(120)	(55,339)	(65,202)	(212,226)	(9,072)	262,520
Accounts Receivable	9200-9299	88,887,464	56,809,365	1,340,652	6,962,910	20,215,232	24,644	(52,646)	808,175	(20,226)
Due From Other Funds	9310	2,814,637	2,813,140	1,497	1,192	198	(236)	236	-	-
Stores	9320	104,537	-	55	135	184	-	54	-	-
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-
Other Current Assets	9340		-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-
Undefined Objects			-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		94,446,248	61,249,126	1,977,856	6,964,116	20,160,276	(40,794)	(264,582)	799,103	242,294
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(40,063,484)	(31,035,329)	(924,863)	(99,771)	(48,176)	(217,117)	(52,599)	(287,172)	(478,494)
Due To Other Funds	9610	(1,635,178)	(1,635,178)	-	(1,192)	(198)	(58)	(140)	-	-
Current Loans	9640		-	-	-	-	-	-	-	-
Unearned Revenues	9650	(5,597,401)	(5,597,401)	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-
Undefined Objects			-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		(47,296,063)	(38,267,908)	(924,863)	(100,963)	(48,374)	(217,174)	(52,739)	(287,172)	(478,494)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		47,150,185	22,981,219	1,052,993	6,863,154	20,111,902	(257,968)	(317,321)	511,931	(236,200)
E. NET INCREASE/DECREASE B - C + D		47,150,185	34,630,921	6,704,970	36,299,163	(9,966,761)	(21,358,165)	59,294,423	(7,358,645)	(28,102,200)
F. ENDING CASH (A + E)			80,529,347	87,234,316	123,533,479	113,566,718	92,208,553	151,502,976	144,144,331	116,042,132
G. Ending Cash, Plus Cash Accruals and Adjustments										

2020-21 Third Interim Cash Flow Report
Year 1

March 2021 Actual	April 2021 Actual	May 2021 Projected	June 2021 Projected	Accrual Projected	Adjustments	Total Projected	Budget
116,042,132	90,101,851	109,974,294	80,582,782			\$ -	\$ -
25,307,730	19,619,064	19,755,896	16,642,051	48,363,395	\$ -	\$ 311,255,365	\$ 311,255,365
9,103	38,979,737	-	7,275,675	(0)	\$ -	\$ 112,890,160	\$ 112,890,160
(3,653,323)	16,923	(1,371,599)	(731,845)	(2,329,662)	\$ -	\$ (11,938,891)	\$ (11,938,891)
154,003	8,375,999	187,380	16,022,636	34,889,026	\$ -	\$ 110,790,145	\$ 110,790,145
4,833,433	3,851,949	24,111,334	1,971,614	(3,072,130)	\$ 20,124,028	\$ 85,601,227	\$ 85,601,227
390,462	2,746,004	1,108,202	1,184,508	820,021	\$ -	\$ 9,190,906	\$ 9,190,906
-	-	-	159,206	2,494,223	\$ -	\$ 2,653,429	\$ 2,653,429
-	-	-	-	-	\$ -	\$ -	\$ -
-	-	-	-	-	\$ -	\$ -	\$ -
27,041,409	73,589,677	43,791,212	42,523,844	81,164,873	\$ 20,124,028	\$ 620,442,341	\$ 620,442,341
20,476,497	20,412,645	21,684,544	20,591,456	4,242,079	\$ -	\$ 213,653,047	\$ 213,653,047
5,064,919	5,030,636	8,963,334	6,869,192	1,127,995	\$ -	\$ 63,688,233	\$ 63,688,233
14,873,882	14,811,003	14,733,505	14,867,109	3,122,284	\$ 20,124,028	\$ 175,922,104	\$ 175,922,104
1,855,351	7,433,578	9,573,892	8,411,741	12,682,096	\$ -	\$ 63,628,811	\$ 63,628,811
9,761,597	4,317,753	16,317,611	8,860,807	18,147,526	\$ -	\$ 88,660,198	\$ 88,660,198
556,070	150,779	1,303,002	267,014	1,179,812	\$ -	\$ 4,530,663	\$ 4,530,663
(45,441)	151,472	564,883	135,333	(1,226,048)	\$ -	\$ 44,362	\$ 44,362
-	-	75,351	1,180,654	243,103	\$ -	\$ 1,538,926	\$ 1,538,926
-	-	-	-	-	\$ -	\$ -	\$ -
52,542,875	52,307,865	73,216,123	61,183,305	39,518,847	\$ 20,124,028	\$ 611,666,344	\$ 611,666,344
(87,678)	(11,717)	22,354	14,916	518,901		\$ 2,639,611	
66,316	(370,343)	5,379	3,098,006	0		\$ 88,887,464	
-	-	(1,626)	-	236		\$ 2,814,637	
155	151	15,138	-	88,664		\$ 104,537	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
(21,207)	(381,909)	41,245	3,112,923	607,801	\$ -	\$ 94,446,248	\$ -
(417,607)	(1,027,460)	(7,847)	(5,466,960)	(90)		\$ (40,063,484)	
-	-	-	-	1,588		\$ (1,635,178)	
-	-	-	-	-		\$ -	
-	-	-	-	0		\$ (5,597,401)	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
(417,607)	(1,027,460)	(7,847)	(5,466,960)	1,497	\$ -	\$ (47,296,063)	\$ -
						\$ -	
(438,814)	(1,409,369)	33,398	(2,354,037)	609,298	\$ -	\$ 47,150,185	
(25,940,280)	19,872,443	(29,391,512)	(21,013,498)	42,255,324	\$ -	\$ 55,926,182	\$ 8,775,997
90,101,851	109,974,294	80,582,782	59,569,284			\$ 101,824,608	

2020-21 Third Interim Cash Flow Projections
Year 2

2021-22 JUNE DEFERRALS STATE AID & SE	Object	2021-22 Beginning Balance	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
A. BEGINNING CASH	9110	59,569,284	59,569,284	77,927,003	56,556,917	54,710,803	51,241,925	49,117,123	49,143,678	101,268,553
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		14,383,629	14,383,629	35,567,231	25,890,532	25,890,532	35,567,231	25,890,532	25,890,532
Property Taxes	8020-8079		-	-	-	-	-	1,411,317	64,356,055	-
Miscellaneous Funds	8080-8099		-	-	-	(2,334,301)	(1,373,119)	-	(2,196,990)	-
Federal Revenues	8100-8299		4,494	114,119	10,989	162,094	3,139,439	5,919,025	1,892,829	412,529
Other State Revenues	8300-8599		2,660,298	1,779,184	2,826,301	2,893,965	4,976,178	2,409,529	9,590,807	2,415,722
Other Local Revenues	8600-8799		2,314,179	315,644	1,174,252	607,603	129,602	848,716	1,361,044	286,861
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-
Undefined Objects										
TOTAL RECEIPTS			19,362,600	16,592,576	39,578,773	27,219,892	32,762,633	46,155,818	100,894,277	29,005,644
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,862,870	4,305,626	19,481,245	20,251,732	21,867,345	20,488,639	20,385,107	20,827,670
Classified Salaries	2000-2999		2,564,182	3,838,515	4,933,065	5,120,849	5,288,520	5,197,688	5,108,984	4,985,827
Employee Benefits	3000-3999		2,676,166	4,055,104	15,468,469	15,471,357	15,691,304	16,082,597	15,620,658	16,438,768
Books and Supplies	4000-4999		636,184	3,424,016	2,168,053	1,779,514	1,816,375	1,457,295	1,587,540	1,966,805
Services	5000-5999		827,583	3,110,631	4,763,975	8,548,948	6,437,567	7,794,302	5,917,587	7,495,292
Capital Outlay	6000-6599		31,840	600,864	324,479	397,486	217,026	96,024	122,154	97,700
Other Outgo	7000-7499		11,265	(314,306)	(19,755)	97,458	(89)	7,270	(170,168)	(355,544)
Interfund Transfers Out	7600-7629		22,974	21,638	3,070	27,533	1,086	62,029	101,482	59,134
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		-	8,633,064	19,042,090	47,122,601	51,694,877	51,319,133	51,185,844	48,673,344	51,515,653
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	518,901	57,612	12,047	17,582	13,240	18,709	18,518	15,804	25,659
Accounts Receivable	9200-9299	81,164,873	30,481,404	(7,568,106)	6,038,713	20,993,510	16,414,174	5,069,134	(95,819)	-
Due From Other Funds	9310	236	236	-	-	-	-	-	-	-
Stores	9320	88,664	34,255	1,306	5,407	(2,147)	1,653	489	222	8,102
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-
Other Current Assets	9340		-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-
Undefined Objects										
SUBTOTAL ASSETS		81,772,674	30,573,507	(7,554,753)	6,061,703	21,004,602	16,434,535	5,088,141	(79,794)	33,761
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(39,518,938)	(22,946,912)	(11,365,819)	(363,989)	1,504	(2,838)	(31,560)	(16,265)	(1,459,949)
Due To Other Funds	9610	1,588	1,588	-	-	-	-	-	-	-
Current Loans	9640		-	-	-	-	-	-	-	-
Unearned Revenues	9650		-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-
Undefined Objects										
SUBTOTAL LIABILITIES		(39,517,350)	(22,945,324)	(11,365,819)	(363,989)	1,504	(2,838)	(31,560)	(16,265)	(1,459,949)
Nonoperating Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		42,255,324	7,628,183	(18,920,572)	5,697,714	21,006,106	16,431,698	5,056,581	(96,059)	(1,426,188)
E. NET INCREASE/DECREASE B - C + D		42,255,324	18,357,719	(21,370,086)	(1,846,114)	(3,468,878)	(2,124,802)	26,555	52,124,875	(23,936,197)
F. ENDING CASH (A + E)			77,927,003	56,556,917	54,710,803	51,241,925	49,117,123	49,143,678	101,268,553	77,332,356
G. Ending Cash, Plus Cash Accruals and Adjustments										

2020-21 Third Interim Cash Flow Projections
Year 2

March 2022	April 2022	May 2022	June 2022	Accrual Projected	Adjustments	Total Projected	Budget
77,332,356	73,089,358	62,421,737	62,903,472			\$ -	\$ -
35,523,499	25,890,532	25,890,532	9,720,431	25,890,532	-	\$ 326,379,376	\$ 326,379,376
-	12,419,590	25,968,233	7,903,375	846,790	-	\$ 112,905,360	\$ 112,905,360
(787,658)	-	(1,373,119)	(2,103,851)	(1,785,054)	-	\$ (11,954,091)	\$ (11,954,091)
5,672,415	800,649	216,455	15,627,271	17,891,219	-	\$ 51,863,525	\$ 51,863,526
4,852,246	2,561,013	2,758,036	3,889,984	6,031,112	17,480,098.00	\$ 67,124,473	\$ 67,124,473
699,965	825,876	865,231	1,032,977	714,443	-	\$ 11,176,393	\$ 11,176,393
928,700	-	-	1,724,729	(0)	-	\$ 2,653,429	\$ 2,653,429
-	-	-	-	-	-	\$ -	\$ -
-	-	-	-	-	-	\$ -	\$ -
46,889,168	42,497,660	54,325,368	37,794,916	49,589,043	\$ 17,480,098	\$ 560,148,465	\$ 560,148,466
21,420,340	20,566,684	20,492,874	21,386,840	2,435,580	\$ -	\$ 215,772,552	\$ 215,772,552
5,190,655	5,194,928	5,488,942	5,365,133	492,957	\$ -	\$ 58,770,245	\$ 58,770,245
16,749,280	16,754,324	15,727,543	16,125,324	1,506,391	\$ 17,480,098	\$ 185,847,384	\$ 185,847,384
1,399,768	1,510,637	2,350,329	4,562,242	6,471,147	\$ -	\$ 31,129,905	\$ 31,129,905
7,238,536	7,950,376	7,921,378	9,129,446	6,223,223	\$ -	\$ 83,358,843	\$ 83,358,843
151,635	100,006	90,318	157,815	207,514	\$ -	\$ 2,594,860	\$ 2,594,860
(16,352)	(7,863)	(22,130)	(74,952)	216,551	\$ -	\$ (648,613)	\$ (648,613)
132,550	21,458	47,736	408,455	65,780	\$ -	\$ 974,926	\$ 974,926
-	-	-	-	-	\$ -	\$ -	\$ -
52,266,413	52,090,550	52,096,989	57,060,302	17,619,144	\$ 17,480,098	\$ 577,800,102	\$ 577,800,102
13,052	13,724	53,313	34,641	225,000		\$ 518,901	
2,581,261	352,314	-	929,773	5,968,517		\$ 81,164,873	
-	-	-	-	(0)		\$ 236	
7,250	19,230	12,898	-	-		\$ 88,664	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
2,601,563	385,267	66,210	964,414	6,193,517	\$ -	\$ 81,772,674	\$ -
(1,467,316)	(1,459,998)	(1,812,854)	1,407,056	-		\$ (39,518,938)	
-	-	-	-	-		\$ 1,588	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
(1,467,316)	(1,459,998)	(1,812,854)	1,407,056	-	\$ -	\$ (39,517,350)	\$ -
-	-	-	-	-		\$ -	
1,134,247	(1,074,731)	(1,746,643)	2,371,471	6,193,517	\$ -	\$ 42,255,324	
(4,242,998)	(10,667,621)	481,735	(16,893,916)	38,163,416	\$ -	\$ 24,603,688	\$ (17,651,636)
73,089,358	62,421,737	62,903,472	46,009,556				
						\$ 84,172,972	

2020-21 Third Interim Cash Flow Projections
Year 3

2022-23 JUNE DEFERRALS STATE AID & SE	Object	2022-23 Beginning Balance	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023
A. BEGINNING CASH	9110	46,009,556	46,009,556	76,917,230	70,838,661	73,933,754	51,599,204	32,985,134	28,792,418	81,276,939
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		14,419,968	14,419,968	35,462,787	25,955,943	25,955,943	35,462,787	25,955,943	25,955,943
Property Taxes	8020-8079		-	-	-	-	-	1,411,317	64,356,055	-
Miscellaneous Funds	8080-8099		-	-	-	(2,370,362)	(1,394,331)	-	(2,230,929)	-
Federal Revenues	8100-8299		4,494	102,119	10,989	120,094	1,801,275	3,594,711	1,579,829	235,603
Other State Revenues	8300-8599		2,127,165	1,601,473	2,826,301	2,911,991	4,976,178	2,409,529	9,811,979	2,415,722
Other Local Revenues	8600-8799		2,559,137	315,644	659,263	607,603	129,602	587,826	1,306,742	302,963
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-
Undefined Objects										
TOTAL RECEIPTS			19,110,764	16,439,204	38,959,340	27,225,268	31,468,668	43,466,171	100,779,619	28,910,231
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,887,675	4,362,959	19,740,653	20,521,399	22,158,525	20,761,461	20,656,550	21,105,006
Classified Salaries	2000-2999		2,616,897	3,917,427	5,034,479	5,226,123	5,397,242	5,304,542	5,214,014	5,088,326
Employee Benefits	3000-3999		2,875,384	4,356,973	16,619,967	16,623,070	16,859,389	17,279,812	16,783,485	17,662,497
Books and Supplies	4000-4999		248,046	1,770,325	1,071,499	855,313	875,823	676,028	748,497	734,822
Services	5000-5999		743,247	2,793,640	4,278,498	7,677,760	5,781,541	7,000,017	5,314,551	6,731,478
Capital Outlay	6000-6599		31,840	600,864	324,479	397,486	217,026	96,024	122,154	97,700
Other Outgo	7000-7499		17,364	(484,490)	(30,451)	150,228	(137)	11,207	(262,307)	(548,058)
Interfund Transfers Out	7600-7629		22,974	21,638	3,070	27,533	1,086	62,029	101,482	59,134
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		-	8,443,429	17,339,336	47,042,193	51,478,912	51,290,495	51,191,119	48,678,426	50,930,905
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	225,000	44,106	9,223	13,460	10,136	14,323	14,177	12,099	19,643
Accounts Receivable	9200-9299	55,557,560	30,426,895	(120,316)	11,326,766	1,908,288	1,194,700	3,532,125	378,480	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-
Undefined Objects										
SUBTOTAL ASSETS		55,782,560	30,471,001	(111,094)	11,340,226	1,918,424	1,209,022	3,546,302	390,579	19,643
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(17,619,144)	(10,230,663)	(5,067,343)	(162,281)	671	(1,265)	(14,071)	(7,252)	(650,904)
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-
Undefined Objects										
SUBTOTAL LIABILITIES		(17,619,144)	(10,230,663)	(5,067,343)	(162,281)	671	(1,265)	(14,071)	(7,252)	(650,904)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		38,163,416	20,240,338	(5,178,436)	11,177,946	1,919,094	1,207,757	3,532,231	383,328	(631,261)
E. NET INCREASE/DECREASE B - C + D		38,163,416	30,907,674	(6,078,568)	3,095,093	(22,334,550)	(18,614,070)	(4,192,717)	52,484,521	(22,651,936)
F. ENDING CASH (A + E)			76,917,230	70,838,661	73,933,754	51,599,204	32,985,134	28,792,418	81,276,939	58,625,003
G. Ending Cash, Plus Cash Accruals and Adjustments										

2020-21 Third Interim Cash Flow Projections
Year 3

March 2023	April 2023	May 2023	June 2023	Accrual Projected	Adjustments	Total Projected	Budget
58,625,003	49,708,423	39,211,502	41,070,598			\$ -	\$ -
35,419,823	25,955,943	25,955,943	35,505,752	(0)	-	\$ 326,426,741	\$ 326,426,741
-	12,419,590	25,968,233	7,903,375	846,790	-	\$ 112,905,360	\$ 112,905,360
(817,355)	-	(1,394,331)	(2,146,275)	(1,812,630)	-	\$ (12,166,211)	\$ (12,166,211)
3,503,508	558,867	186,455	13,755,512	14,146,573	-	\$ 39,600,028	\$ 39,600,028
4,712,982	2,454,139	2,758,036	6,305,706	3,362,145	17,480,098.00	\$ 66,153,445	\$ 66,153,445
439,075	825,876	865,231	1,032,977	500,894	-	\$ 10,132,833	\$ 10,132,833
928,700	-	-	1,724,729	(0)	-	\$ 2,653,429	\$ 2,653,429
-	-	-	-	-	-	\$ -	\$ -
-	-	-	-	-	-	\$ -	\$ -
44,186,733	42,214,414	54,339,566	64,081,776	17,043,772	\$ 17,480,098	\$ 545,705,625	\$ 545,705,625
21,705,568	20,840,545	20,765,752	21,671,621	2,468,012	\$ -	\$ 218,645,726	\$ 218,645,726
5,297,364	5,301,726	5,601,784	5,475,429	503,091	\$ -	\$ 59,978,444	\$ 59,978,444
17,996,124	18,001,543	16,898,326	17,325,719	1,618,529	\$ 17,480,098	\$ 198,380,915	\$ 198,380,915
700,195	761,883	1,229,094	2,459,817	3,600,591	\$ -	\$ 15,731,934	\$ 15,731,934
6,500,887	7,140,186	7,114,143	8,199,103	6,942,576	\$ -	\$ 76,217,626	\$ 76,217,626
151,635	100,006	90,318	157,815	207,514	\$ -	\$ 2,594,860	\$ 2,594,860
(25,206)	(12,120)	(34,112)	(115,535)	333,805	\$ -	\$ (999,812)	\$ (999,812)
132,550	21,458	47,736	408,455	65,780	\$ -	\$ 974,926	\$ 974,926
-	-	-	-	-	\$ -	\$ -	\$ -
52,459,117	52,155,227	51,713,040	55,582,424	15,739,899	\$ 17,480,098	\$ 571,524,619	\$ 571,524,619
9,992	10,507	40,814	26,520	(0)		\$ 225,000	
-	84,311	-	795,054	6,031,257		\$ 55,557,560	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
9,992	94,818	40,814	821,574	6,031,257	\$ -	\$ 55,782,560	\$ -
(654,189)	(650,926)	(808,244)	627,323	-		\$ (17,619,144)	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
-	-	-	-	-		\$ -	
(654,189)	(650,926)	(808,244)	627,323	-	\$ -	\$ (17,619,144)	\$ -
-	-	-	-	-		\$ -	
(644,196)	(556,109)	(767,429)	1,448,897	6,031,257	\$ -	\$ 38,163,416	
(8,916,580)	(10,496,921)	1,859,097	9,948,249	7,335,130	\$ -	\$ 12,344,422	\$ (25,818,994)
49,708,423	39,211,502	41,070,598	51,018,847			\$ 58,353,977	