



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1

**Meeting Date:** July 16, 2020

**Subject:** 2020-2021 Budget 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:** Receive key information on the State enacted budget for fiscal year 2020-2021 and the potential impact on the District's budget.

**Background/Rationale:** Key items included in the 2020-2021 State enacted budget that differed from May Revise include LCFF funding, additional deferrals and Federal funds which will impact the District's budget and cash flow.

**Financial Considerations:** Identify projected impact to District's budget based on key items in the State enacted budget for 2020-2021.

**LCAP Goal(s):** Family and Community Empowerment; Operational Excellence

**Documents Attached:**

1. Executive Summary
2. Cash Flow
3. Attachment A

**Estimated Time:** 20 minutes

**Submitted by:** Rose Ramos, Chief Business Officer

**Approved by:** Jorge A. Aguilar, Superintendent

# Board of Education Executive Summary

## Business Services

2020-2021 Budget Update

July 16, 2020

### I. OVERVIEW/HISTORY:

The District adopted the fiscal year 2020-2021 Budget for All Funds at the June 25, 2020 Board Meeting. The adopted 2020-2021 budget was based on the Governor's May Budget Revision that was released on May 14, 2020. While the Governor's May Budget Revision is a very significant event in the process, the final impact to the District is typically known once the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget. Additionally, due to two pending items, July tax receipts and possible additional Federal funds, a revision to the 2020-21 State enacted budget is expected which will impact district budgets. The District expects to revise and resubmit the 2020-21 budget by the required time lines and will continue to provide budget updates as information becomes available.

Governor Newsom signed the 2020-21 State Budget on June 29, 2020 with a few key items that differed from the May Revise:

- Elimination of 2.3% COLA and -10% deficit factor for LCFF funds
- Additional cash deferrals
- Additional Federal funds (Governor's Emergency Education Relief (GEER) and Coronavirus Relief Fund (CRF) also known as the Learning Loss Mitigation)

### II. Driving Governance:

- Per the Governor's Executive Order N-56-20, the deadline for approval of the Local Control and Accountability Plan (LCAP) for 2020-21 has been extended until December 15, 2020. N-56-20 also waived the requirement that an LCAP be approved prior to budget adoption on or before July 1, 2020.
- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1st and the proposed expenditures for the Education Protection Account. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.
- Education Code Section 42127(h) states that "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act." Since the Governor signed the budget on June 29<sup>th</sup>, the 45 day deadline is August 13, 2020.

# Board of Education Executive Summary

## Business Services

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### III. Budget:

#### 0% COLA for LCFF Funds

The LCFF revenue calculation in the adopted budget was based on a 2.3% COLA and a -10% deficit factor. The enacted state budget eliminated both the COLA and the deficit, leaving LCFF base funding rates flat. The increases to LCFF revenue for the current and two subsequent years is calculated below:

| Projected LCFF Funding Comparing May Revise to 2020-2021 State Enacted Budget |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| LCFF COLA   | 2020-2021         | 2021-22           | 2022-23           |
| May Revise (District Adopted Budget) -10% COLA                                | 379,071,064       | 378,590,692       | 376,294,525       |
| 2020-21 State Enacted Budget 0% COLA  | 411,831,038       | 411,322,442       | 408,828,646       |
| <b>Projected Increase in LCFF Revenue</b>                                     | <b>32,759,974</b> | <b>32,731,750</b> | <b>32,534,121</b> |

#### Additional Cash Deferrals

The State budget increased the cash deferrals by approximately \$12 billion but did not maintain the -10% COLA deficit factor for LCFF funding. The months subject to the cash deferrals include February through June for both fiscal years 2020-2021 and 2021-2022. For the District this represents approximately \$40 million in additional cash deferrals each year. The net impact of revenue increases and deferral changes decreases the District's projected cash balance at 6/30/21 by \$26M for a projected ending cash balance of -\$111M. The charts below provide the months and dollars amounts subject to the deferrals in 2020-2021 and 2021-2022.

| Cash Deferrals                                   | 20-21                 | 21-22                 | 22-23       |
|--|-----------------------|-----------------------|-------------|
| February 50% deferred to November (new deferral) | \$ 13,500,000         | \$ 13,300,000         |             |
| March 100% deferred to October (new deferral)    | \$ 27,000,000         | \$ 26,500,000         |             |
| April 100% deferred to September                 | \$ 27,000,000         | \$ 26,500,000         |             |
| May 100% deferred to August                      | \$ 27,000,000         | \$ 26,500,000         |             |
| June 100% deferred to July                       | \$ 27,000,000         | \$ 26,500,000         |             |
| <b>Total Deferrals</b>                           | <b>\$ 121,500,000</b> | <b>\$ 119,300,000</b> | <b>\$ -</b> |

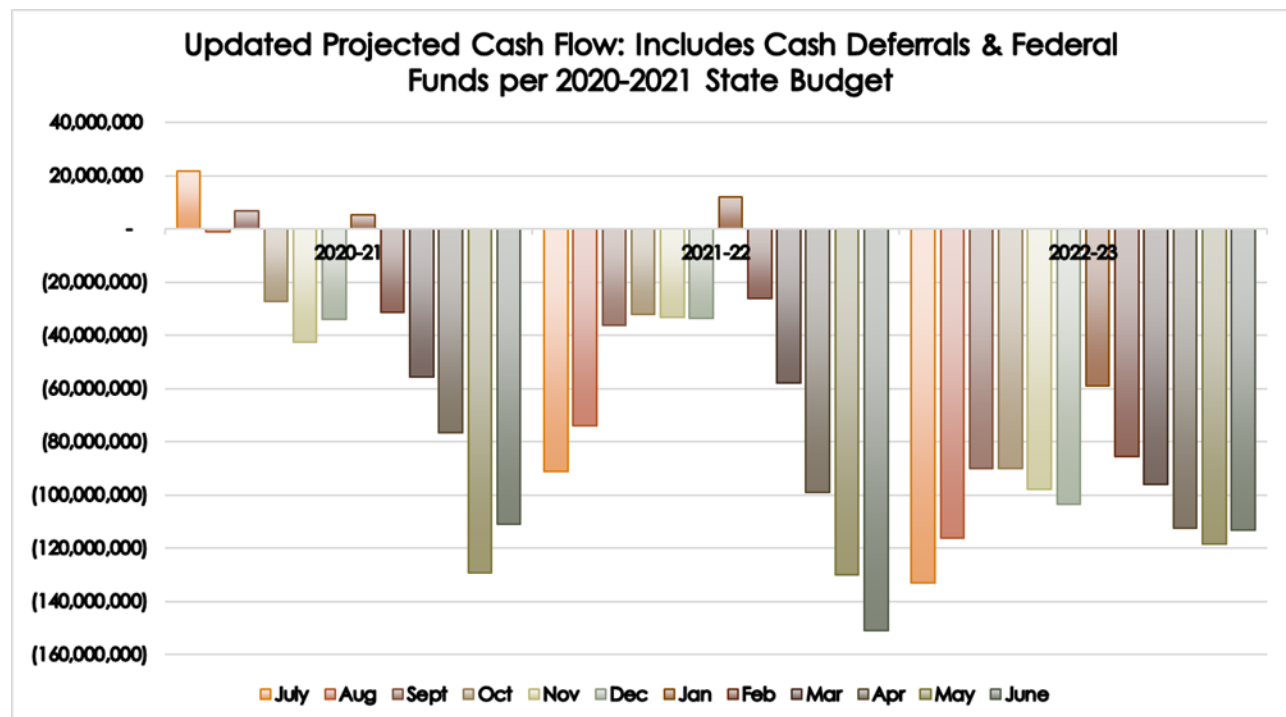
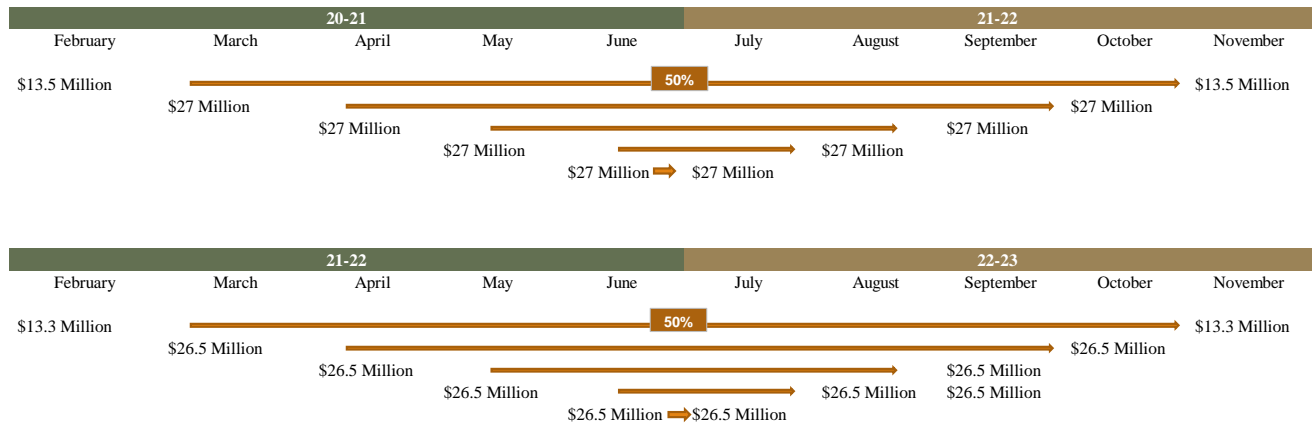
# Board of Education Executive Summary

## Business Services

2020-2021 Budget Update

July 16, 2020

### Projected Cash Deferrals



The State will reduce the deferrals (starting with the earliest deferrals) if additional Federal funds are received by October 15, 2020.

# Board of Education Executive Summary

## Business Services

2020-2021 Budget Update

July 16, 2020



### Federal Funds

The District has been awarded Federal funds to assist with COVID-19 related expenditures and these include Elementary and Secondary School Emergency Relief (ESSER) and Governor’s Emergency Education Relief (GEER) and Coronavirus Relief Fund (CRF). The table below provides additional information on these two funding sources.

| Title  | Amount   | Allowable Uses   | Time Constraints  |
|--|--|--|---|
| Elementary and Secondary School Emergency Relief (ESSER)   | 1X \$15.8M<br>Based on a proportionate share of 2019 Title 1 Part A Funds<br><i>Funds received after expenditures are incurred.</i>  | <ul style="list-style-type: none"> <li>• COVID-19 response activities</li> <li>• Any other purpose supported by federal elementary and secondary education laws</li> </ul> (see attachment A for additional information)   | Expenses incurred on or after March 13, 2020 through September 30, 2022 |
| <b>New Item</b><br>Governor’s Emergency Education Relief (GEER) and Coronavirus Relief Fund (CRF) AKA Learning Loss Mitigation Funds | 1X \$39.8M based on:<br>1. 2019 Fall Count Special Ed Students<br>2. Proportionate share of 2019-20 Supplemental & Concentration<br>3. Proportionate share of 2019-20 LCFF<br><i>Funds received after expenditures are incurred.</i> | Four general categories:<br>1. Student Learning Supports<br>2. General Measures that extend instructional time for students<br>3. Additional core academic support for students who need it<br>4. Integrated services that support teaching and learning (student & staff tech needs, mental health services, staff PD, & student nutrition) | Expenses incurred on or after March 1, 2020 through December 31, 2020   |

# Board of Education Executive Summary

## Business Services

2020-2021 Budget Update

July 16, 2020



### IV. Goals, Objectives and Measures:

Continue to provide information to the Board and the public on a monthly basis including required reporting periods such as First, Second and Third Interim reports. Develop significantly improved budget development process to comply with Local Control Accountability Plan (LCAP).

### V. Major Initiatives:

- Continued analysis of information from the State and its impact on District finances.

### VI. Results:

Budget development for 2020-2021 has followed the timeline approved by the Board. The District expects to revise and resubmit the 2020-21 budget by the required time lines and will continue to provide budget updates as information becomes available.

### VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.

| 2020-21<br>FEBRUARY (50%), APRIL, MAY, & JUNE<br>(100%) DEFERRALS<br>STATE AID & SE | Object    | Beginning<br>Balance | July               | Aug                | Sept              | Oct                | Nov                | Dec                | Jan                | Feb                |
|---|-----------|----------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>A. BEGINNING CASH</b>  | 9110      |                      | \$ 30,205,953.65   | \$ 21,686,999.58   | \$ (1,177,222.25) | \$ 6,787,500.26    | \$ (27,198,512.67) | \$ (42,624,968.06) | \$ (34,142,693.48) | \$ 5,178,926.42    |
| <b>B. RECEIPTS</b>  |           |                      |                    |                    |                   |                    |                    |                    |                    |                    |
| LCF Revenue Sources   |           |                      |                    |                    |                   |                    |                    |                    |                    |                    |
| Principal Apportionment   | 8010-8019 |                      | \$ 13,493,684.10   | \$ 13,493,684.10   | \$ 36,487,181.63  | \$ 24,288,631.38   | \$ 24,288,631.38   | \$ 36,487,181.63   | \$ 24,288,631.38   | \$ 12,144,315.69   |
| Property Taxes  | 8020-8079 |                      | \$ -               | \$ -               | \$ -              | \$ -               | \$ 1,061,057.29    | \$ -               | \$ 61,541,322.82   | \$ -               |
| Miscellaneous Funds   | 8080-8099 |                      | \$ -               | \$ -               | \$ -              | \$ (4,012,197.94)  | \$ -               | \$ -               | \$ (1,941,386.10)  | \$ -               |
| Federal Revenues  | 8100-8299 |                      | \$ 7,190.04        | \$ 49,975.09       | \$ 4,010,577.68   | \$ 425,963.02      | \$ 23,367.61       | \$ 20,712,947.20   | \$ 105,165.12      | \$ 215,048.21      |
| Other State Revenues  | 8300-8599 |                      | \$ 1,981,663.63    | \$ 1,158,378.03    | \$ 4,573,486.86   | \$ 2,071,717.30    | \$ 8,937,146.24    | \$ 3,722,372.20    | \$ 2,210,422.79    | \$ 1,321,602.58    |
| Other Local Revenues  | 8600-8799 |                      | \$ 1,168,221.74    | \$ 73,573.19       | \$ 72,864.25      | \$ 340,263.45      | \$ 340,012.32      | \$ 72,414.45       | \$ 447,297.99      | \$ 377,867.35      |
| Interfund Transfers In  | 8910-8929 |                      | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ 1,557,242.58    | \$ -               |
| All Other Financing Sources   | 8930-8979 |                      | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Undefined Objects   |           |                      | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>TOTAL RECEIPTS</b>   |           |                      | \$ 16,650,759.51   | \$ 14,775,610.41   | \$ 45,144,110.42  | \$ 23,114,377.21   | \$ 34,650,214.84   | \$ 60,994,915.48   | \$ 88,208,696.58   | \$ 14,058,833.83   |
| <b>C. DISBURSEMENTS</b>   |           |                      |                    |                    |                   |                    |                    |                    |                    |                    |
| Certificated Salaries   | 1000-1999 |                      | \$ 1,957,522.82    | \$ 4,528,635.84    | \$ 20,100,615.83  | \$ 20,733,995.07   | \$ 21,553,688.28   | \$ 21,048,016.73   | \$ 21,005,593.31   | \$ 21,574,897.36   |
| Classified Salaries   | 2000-2999 |                      | \$ 2,639,348.12    | \$ 3,993,979.77    | \$ 5,135,695.38   | \$ 5,326,762.08    | \$ 5,544,110.96    | \$ 5,394,816.29    | \$ 5,294,249.88    | \$ 5,190,863.99    |
| Employee Benefits   | 3000-3999 |                      | \$ 2,663,526.65    | \$ 4,042,447.34    | \$ 15,412,044.55  | \$ 15,360,239.99   | \$ 15,401,703.26   | \$ 16,229,229.72   | \$ 15,556,292.32   | \$ 16,543,013.21   |
| Books and Supplies  | 4000-4999 |                      | \$ 475,493.39      | \$ 2,822,431.42    | \$ 1,965,693.48   | \$ 1,569,181.33    | \$ 1,605,797.64    | \$ 1,276,093.29    | \$ 1,300,332.08    | \$ 1,196,800.58    |
| COVID Expenses  | 4000-5999 |                      | \$ 4,940,555.79    | \$ 984,541.29      | \$ 984,541.29     | \$ 984,541.29      | \$ 984,541.29      | \$ 984,541.29      | \$ 984,541.29      | \$ 984,541.29      |
| Learning Loss Mitigation Expenses   | 4000-5999 |                      | \$ 6,631,517.67    | \$ 6,631,517.67    | \$ 6,631,517.67   | \$ 6,631,517.67    | \$ 6,631,517.67    | \$ 6,631,517.67    | \$ -               | \$ -               |
| Services  | 5000-5999 |                      | \$ 861,910.21      | \$ 2,880,171.62    | \$ 4,592,495.63   | \$ 7,893,141.21    | \$ 6,062,398.84    | \$ 7,441,099.09    | \$ 5,773,338.34    | \$ 7,299,555.19    |
| Capital Outlay  | 6000-6599 |                      | \$ 5,293.68        | \$ 317,496.62      | \$ 170,921.66     | \$ 245,346.09      | \$ 135,307.24      | \$ 36,419.84       | \$ 56,107.29       | \$ 51,929.58       |
| Other Outgo   | 7000-7499 |                      | \$ 26,593.85       | \$ (636,213.66)    | \$ (33,840.38)    | \$ 198,447.98      | \$ (181.58)        | \$ 21,416.42       | \$ (340,656.97)    | \$ (693,625.18)    |
| Interfund Transfers Out   | 7600-7629 |                      | \$ 23,630.55       | \$ 22,193.45       | \$ 1,335.42       | \$ 27,662.41       | \$ 1,168.81        | \$ 64,786.70       | \$ 107,247.19      | \$ 60,081.75       |
| All Other Financing Uses  | 7630-7699 |                      | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>TOTAL DISBURSEMENTS</b>  |           |                      | \$ 20,225,392.73   | \$ 25,587,201.36   | \$ 54,961,020.53  | \$ 58,970,835.12   | \$ 57,920,052.41   | \$ 59,127,937.04   | \$ 49,737,044.73   | \$ 52,208,057.77   |
| <b>D. BALANCE SHEET ITEMS</b>   |           |                      |                    |                    |                   |                    |                    |                    |                    |                    |
| Assets and Deferred Outflows  |           |                      |                    |                    |                   |                    |                    |                    |                    |                    |
| Cash Not In Treasury  | 9111-9199 | \$ 117,077.89        | \$ 25,928.39       | \$ 4,646.96        | \$ 6,782.29       | \$ 5,107.38        | \$ 7,216.99        | \$ 7,143.46        | \$ 6,096.25        | \$ 9,898.08        |
| Accounts Receivable   | 9200-9299 | \$ 86,271,648.28     | \$ 25,726,691.92   | \$ 992,402.40      | \$ 18,186,848.00  | \$ 1,865,978.19    | \$ 7,837,601.09    | \$ 6,644,392.07    | \$ 862,303.96      | \$ 3,438,133.92    |
| Due From Other Funds  | 9310      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Stores  | 9320      | \$ 104,064.03        | \$ 44,067.85       | \$ 1,440.27        | \$ 5,962.51       | \$ (2,367.65)      | \$ 1,822.80        | \$ -               | \$ 244.81          | \$ -               |
| Prepaid Expenditures  | 9330      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Other Current Assets  | 9340      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Deferred Outflows of Resources  | 9490      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Undefined Objects   |           | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>SUBTOTAL ASSETS</b>  |           | \$ 86,492,790.20     | \$ 25,796,688.16   | \$ 998,489.63      | \$ 18,199,592.80  | \$ 1,868,717.92    | \$ 7,846,640.88    | \$ 6,651,535.53    | \$ 868,645.02      | \$ 3,448,032.00    |
| Liabilities and Deferred Inflows  |           |                      |                    |                    |                   |                    |                    |                    |                    |                    |
| Accounts Payable  | 9500-9599 | \$ (52,895,478.85)   | \$ (30,741,009.01) | \$ (13,051,120.51) | \$ (417,960.19)   | \$ 1,727.07        | \$ (3,258.70)      | \$ (36,239.39)     | \$ (18,676.97)     | \$ (1,676,426.97)  |
| Due To Other Funds  | 9610      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Current Loans   | 9640      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Unearned Revenues   | 9650      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Deferred Inflows of Resources   | 9690      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Undefined Objects   |           | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>SUBTOTAL LIABILITIES</b>   |           | \$ (52,895,478.85)   | \$ (30,741,009.01) | \$ (13,051,120.51) | \$ (417,960.19)   | \$ 1,727.07        | \$ (3,258.70)      | \$ (36,239.39)     | \$ (18,676.97)     | \$ (1,676,426.97)  |
| Nonoperating  |           |                      |                    |                    |                   |                    |                    |                    |                    |                    |
| Suspense Clearing   | 9910      | \$ -                 | \$ -               | \$ -               | \$ -              | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>TOTAL BALANCE SHEET ITEMS</b>  |           | \$ 33,597,311.35     | \$ (4,944,320.85)  | \$ (12,052,630.88) | \$ 17,781,632.61  | \$ 1,870,444.99    | \$ 7,843,382.18    | \$ 6,615,296.14    | \$ 849,968.05      | \$ 1,771,605.03    |
| <b>E. NET INCREASE/DECREASE B - C + D</b>   |           |                      | \$ (8,518,954.07)  | \$ (22,864,221.83) | \$ 7,964,722.51   | \$ (33,986,012.92) | \$ (15,426,455.39) | \$ 8,482,274.58    | \$ 39,321,619.90   | \$ (36,377,618.91) |
| <b>F. ENDING CASH (A + E)</b>   |           |                      | \$ 21,686,999.58   | \$ (1,177,222.25)  | \$ 6,787,500.26   | \$ (27,198,512.67) | \$ (42,624,968.06) | \$ (34,142,693.48) | \$ 5,178,926.42    | \$ (31,198,692.49) |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments                               |           | \$ 63,803,265.00     |                    |                    |                   |                    |                    |                    |                    |                    |

| 2020-21<br>FEBRUARY (50%), APRIL, MAY, & JUNE<br>(100%) DEFERRALS<br>STATE AID & SE |  | Object    | Mar                | Apr                | May                 | June                | Accrual           | Adjustments      | Total              | Budget             |
|---|--|-----------|--------------------|--------------------|---------------------|---------------------|-------------------|------------------|--------------------|--------------------|
| A. BEGINNING CASH   |  | 9110      | \$ (31,198,692.49) | \$ (55,741,323.41) | \$ (76,492,322.29)  | \$ (129,193,975.69) |                   |                  | \$ -               | \$ -               |
| B. RECEIPTS   |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| LCF Revenue Sources   |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Principal Apportionment   |  | 8010-8019 | \$ 12,198,550.25   | \$ -               | \$ -                | \$ 12,198,550.00    | \$ 109,298,841.46 | \$ -             | \$ 318,667,883.00  | \$ 318,667,883.00  |
| Property Taxes  |  | 8020-8079 | \$ -               | \$ 11,671,630.19   | \$ -                | \$ 31,831,718.70    | \$ -              | \$ -             | \$ 106,105,729.00  | \$ 106,105,729.00  |
| Miscellaneous Funds   |  | 8080-8099 | \$ (804,045.94)    | \$ -               | \$ (1,294,257.40)   | \$ (654,503.56)     | \$ (2,459,089.06) | \$ -             | \$ (11,165,480.00) | \$ (11,165,480.00) |
| Federal Revenues  |  | 8100-8299 | \$ 7,632,820.84    | \$ 18,240,321.87   | \$ 181,308.97       | \$ 27,248,203.63    | \$ 38,048,138.07  |                  | \$ 116,901,027.35  | \$ 116,901,027.35  |
| Other State Revenues  |  | 8300-8599 | \$ 2,743,377.86    | \$ -               | \$ 299,483.50       | \$ 1,971,613.87     | \$ 17,077,761.32  | \$ 20,124,028.00 | \$ 68,193,054.18   | \$ 68,193,054.18   |
| Other Local Revenues  |  | 8600-8799 | \$ 606,140.65      | \$ 735,303.76      | \$ 862,708.57       | \$ 984,586.87       | \$ 1,179,060.81   | \$ -             | \$ 7,260,315.40    | \$ 7,260,315.40    |
| Interfund Transfers In  |  | 8910-8929 | \$ 923,787.97      | \$ -               | \$ -                | \$ 158,363.65       | \$ 0.00           | \$ -             | \$ 2,639,394.20    | \$ 2,639,394.20    |
| All Other Financing Sources   |  | 8930-8979 | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              | \$ -             | \$ -               | \$ -               |
| Undefined Objects   |  |           | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              | \$ -             | \$ -               | \$ -               |
| <b>TOTAL RECEIPTS</b>   |  |           | \$ 23,300,631.63   | \$ 30,647,255.82   | \$ 49,243.64        | \$ 73,738,533.16    | \$ 163,144,712.60 | \$ 20,124,028.00 | \$ 608,601,923.13  | \$ 608,601,923.13  |
| C. DISBURSEMENTS  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Certificated Salaries   |  | 1000-1999 | \$ 22,150,431.48   | \$ 21,201,321.46   | \$ 21,268,105.48    | \$ 22,238,865.70    | \$ 3,604,825.09   |                  | \$ 222,966,514.45  | \$ 222,966,514.45  |
| Classified Salaries   |  | 2000-2999 | \$ 5,408,354.10    | \$ 5,419,997.57    | \$ 5,811,857.41     | \$ 5,637,368.23     | \$ 726,282.39     |                  | \$ 61,523,686.17   | \$ 61,523,686.17   |
| Employee Benefits   |  | 3000-3999 | \$ 16,881,525.11   | \$ 16,919,815.10   | \$ 15,726,310.14    | \$ 16,086,783.06    | \$ 2,158,997.83   | \$ 20,124,028.00 | \$ 189,105,956.28  | \$ 189,105,956.28  |
| Books and Supplies  |  | 4000-4999 | \$ 1,233,497.95    | \$ 1,383,803.97    | \$ 2,256,040.92     | \$ 4,474,643.64     | \$ 8,634,854.31   |                  | \$ 30,194,664.00   | \$ 30,194,664.00   |
| COVID Expenses  |  | 4000-5999 | \$ 984,541.29      | \$ 984,541.29      | \$ 984,541.29       | \$ 984,541.29       | \$ 0.02           | \$ -             | \$ 15,770,510.00   | \$ 15,770,510.00   |
| Learning Loss Mitigation Expenses   |  | 4000-5999 | \$ -               | \$ -               | \$ -                | \$ -                | \$ (0.01)         |                  | \$ 39,789,106.00   | \$ 39,789,106.00   |
| Services  |  | 5000-5999 | \$ 6,485,813.47    | \$ 7,619,390.91    | \$ 8,032,549.71     | \$ 8,842,555.63     | \$ 10,346,980.34  |                  | \$ 84,131,400.19   | \$ 84,131,400.19   |
| Capital Outlay  |  | 6000-6599 | \$ 90,008.25       | \$ 54,661.38       | \$ 46,022.46        | \$ 88,122.73        | \$ 155,421.18     |                  | \$ 1,453,058.00    | \$ 1,453,058.00    |
| Other Outgo   |  | 7000-7499 | \$ (18,293.93)     | \$ (20,571.87)     | \$ (45,305.44)      | \$ (112,465.43)     | \$ 529,152.19     |                  | \$ (1,125,544.00)  | \$ (1,125,544.00)  |
| Interfund Transfers Out   |  | 7600-7629 | \$ 139,092.82      | \$ 19,534.43       | \$ 47,814.41        | \$ 436,127.18       | \$ 84,952.09      |                  | \$ 1,035,627.21    | \$ 1,035,627.21    |
| All Other Financing Uses  |  | 7630-7699 | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| <b>TOTAL DISBURSEMENTS</b>  |  |           | \$ 53,354,970.54   | \$ 53,582,494.24   | \$ 54,127,936.38    | \$ 58,676,542.03    | \$ 26,241,465.42  | \$ 20,124,028.00 | \$ 644,844,978.30  | \$ 644,844,978.30  |
| D. BALANCE SHEET ITEMS  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Assets and Deferred Outflows  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Cash Not In Treasury  |  | 9111-9199 | \$ 5,035.07        | \$ 5,294.09        | \$ 20,565.79        | \$ 13,363.13        | \$ 0.01           |                  | \$ 117,077.89      | \$ 117,077.89      |
| Accounts Receivable   |  | 9200-9299 | \$ 7,191,559.34    | \$ 3,855,428.92    | \$ 3,438,133.84     | \$ 4,508,055.86     | \$ 1,724,118.77   |                  | \$ 86,271,648.28   | \$ 86,271,648.28   |
| Due From Other Funds  |  | 9310      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Stores  |  | 9320      | \$ -               | \$ -               | \$ -                | \$ -                | \$ 52,893.44      |                  | \$ 104,064.03      | \$ 104,064.03      |
| Prepaid Expenditures  |  | 9330      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Other Current Assets  |  | 9340      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Deferred Outflows of Resources  |  | 9490      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Undefined Objects   |  |           | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| <b>SUBTOTAL ASSETS</b>  |  |           | \$ 7,196,594.41    | \$ 3,860,723.01    | \$ 3,458,699.63     | \$ 4,521,418.99     | \$ 1,777,012.22   | \$ -             | \$ 86,492,790.20   | \$ 86,492,790.20   |
| Liabilities and Deferred Inflows  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Accounts Payable  |  | 9500-9599 | \$ (1,684,886.42)  | \$ (1,676,483.47)  | \$ (2,081,660.29)   | \$ (1,509,483.98)   | \$ (0.02)         |                  | \$ (52,895,478.85) | \$ (52,895,478.85) |
| Due To Other Funds  |  | 9610      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Current Loans   |  | 9640      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Unearned Revenues   |  | 9650      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Deferred Inflows of Resources   |  | 9690      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| Undefined Objects   |  |           | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| <b>SUBTOTAL LIABILITIES</b>   |  |           | \$ (1,684,886.42)  | \$ (1,676,483.47)  | \$ (2,081,660.29)   | \$ (1,509,483.98)   | \$ (0.02)         | \$ -             | \$ (52,895,478.85) | \$ (52,895,478.85) |
| Nonoperating  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Suspense Clearing   |  | 9910      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| <b>TOTAL BALANCE SHEET ITEMS</b>  |  |           | \$ 5,511,707.99    | \$ 2,184,239.54    | \$ 1,377,039.34     | \$ 3,011,935.01     | \$ 1,777,012.20   | \$ -             | \$ 33,597,311.35   | \$ 33,597,311.35   |
| E. NET INCREASE/DECREASE B - C + D  |  |           | \$ (24,542,630.92) | \$ (20,750,998.88) | \$ (52,701,653.40)  | \$ 18,073,926.14    | \$ 138,680,259.38 | \$ -             | \$ (2,645,743.82)  | \$ (36,243,055.17) |
| F. ENDING CASH (A + E)  |  |           | \$ (55,741,323.41) | \$ (76,492,322.29) | \$ (129,193,975.69) | \$ (111,120,049.55) |                   |                  |                    |                    |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments                               |  |           |                    |                    |                     |                     |                   | \$ 27,560,209.83 |                    |                    |



| 2021-22<br>FEBRUARY (50%), APRIL, MAY, & JUNE<br>(100%) DEFERRALS<br>STATE AID & SE |  | Object    | Beginning<br>Balance | July                | Aug                | Sept               | Oct                | Nov                | Dec                | Jan                | Feb                |
|---|--|-----------|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| A. BEGINNING CASH   |  | 9110      |                      | \$ (111,120,049.55) | \$ (91,209,240.60) | \$ (74,035,233.13) | \$ (36,126,824.10) | \$ (32,195,444.37) | \$ (33,225,653.83) | \$ (33,724,936.63) | \$ 12,010,365.45   |
| B. RECEIPTS   |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| LCF Revenue Sources   |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Principal Apportionment   |  | 8010-8019 |                      | \$ 13,470,316.15    | \$ 13,470,316.15   | \$ 36,436,738.07   | \$ 24,246,569.07   | \$ 24,246,569.07   | \$ 36,436,738.07   | \$ 24,246,569.07   | \$ 12,123,284.54   |
| Property Taxes  |  | 8020-8079 |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ 1,326,321.61    | \$ 60,480,265.53   | \$ -               |
| Miscellaneous Funds   |  | 8080-8099 |                      | \$ -                | \$ -               | \$ -               | \$ (2,201,548.62)  | \$ (1,295,028.60)  | \$ -               | \$ (2,072,045.76)  | \$ -               |
| Federal Revenues  |  | 8100-8299 |                      | \$ 4,207.26         | \$ 114,681.60      | \$ 10,287.99       | \$ 126,508.27      | \$ 2,166,436.18    | \$ 4,955,054.89    | \$ 1,468,724.57    | \$ 277,100.25      |
| Other State Revenues  |  | 8300-8599 |                      | \$ 2,077,666.55     | \$ 1,551,974.55    | \$ 2,737,203.30    | \$ 2,821,037.82    | \$ 4,930,919.93    | \$ 2,320,431.39    | \$ 9,462,210.77    | \$ 1,160,215.70    |
| Other Local Revenues  |  | 8600-8799 |                      | \$ 1,232,048.37     | \$ 91,846.16       | \$ 15,686.18       | \$ 492,835.09      | \$ 107,062.34      | \$ 471,331.88      | \$ 884,344.63      | \$ 246,740.42      |
| Interfund Transfers In  |  | 8910-8929 |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| All Other Financing Sources   |  | 8930-8979 |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Undefined Objects   |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| <b>TOTAL RECEIPTS</b>   |  |           |                      | \$ 16,784,238.33    | \$ 15,228,818.46   | \$ 39,199,915.54   | \$ 25,485,401.63   | \$ 30,155,958.92   | \$ 45,509,877.84   | \$ 94,470,068.81   | \$ 13,807,340.91   |
| C. DISBURSEMENTS  |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Certificated Salaries   |  | 1000-1999 |                      | \$ 1,934,067.78     | \$ 4,474,373.71    | \$ 19,859,770.19   | \$ 20,485,560.28   | \$ 21,295,431.92   | \$ 20,795,819.33   | \$ 20,753,904.23   | \$ 21,316,386.88   |
| Classified Salaries   |  | 2000-2999 |                      | \$ 2,635,938.74     | \$ 3,988,820.55    | \$ 5,129,061.35    | \$ 5,319,881.24    | \$ 5,536,949.36    | \$ 5,387,847.54    | \$ 5,287,411.04    | \$ 5,184,158.69    |
| Employee Benefits   |  | 3000-3999 |                      | \$ 2,790,706.70     | \$ 4,235,469.12    | \$ 16,147,950.31   | \$ 16,093,672.14   | \$ 16,137,115.24   | \$ 17,004,155.04   | \$ 16,299,085.73   | \$ 17,332,921.30   |
| Books and Supplies  |  | 4000-4999 |                      | \$ 643,910.08       | \$ 3,822,118.40    | \$ 2,661,929.41    | \$ 2,124,975.23    | \$ 2,174,560.79    | \$ 1,728,077.29    | \$ 1,760,901.31    | \$ 1,620,699.62    |
| Services  |  | 5000-5999 |                      | \$ 815,809.83       | \$ 2,726,121.90    | \$ 4,346,860.04    | \$ 7,470,966.31    | \$ 5,738,143.57    | \$ 7,043,102.24    | \$ 5,464,543.84    | \$ 6,909,129.00    |
| Capital Outlay  |  | 6000-6599 |                      | \$ 5,293.68         | \$ 317,496.62      | \$ 170,921.66      | \$ 245,346.09      | \$ 135,307.24      | \$ 36,419.84       | \$ 56,107.29       | \$ 51,929.58       |
| Other Outgo   |  | 7000-7499 |                      | \$ 47,028.63        | \$ (1,125,081.93)  | \$ (59,843.42)     | \$ 350,935.94      | \$ (321.11)        | \$ 37,872.86       | \$ (602,418.69)    | \$ (1,226,608.60)  |
| Interfund Transfers Out   |  | 7600-7629 |                      | \$ 23,630.55        | \$ 22,193.45       | \$ 1,335.42        | \$ 27,662.41       | \$ 1,168.81        | \$ 64,786.70       | \$ 107,247.19      | \$ 60,081.75       |
| All Other Financing Uses  |  | 7630-7699 |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>TOTAL DISBURSEMENTS</b>  |  |           |                      | \$ 8,896,385.99     | \$ 18,461,511.82   | \$ 48,257,984.96   | \$ 52,118,999.64   | \$ 51,018,355.82   | \$ 52,098,080.84   | \$ 49,126,781.94   | \$ 51,248,698.22   |
| D. BALANCE SHEET ITEMS  |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Assets and Deferred Outflows  |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Cash Not In Treasury  |  | 9111-9199 | \$ 0.01              | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Accounts Receivable   |  | 9200-9299 | \$ 164,868,831.37    | \$ 27,251,183.15    | \$ 26,880,634.20   | \$ 47,170,798.05   | \$ 30,565,324.36   | \$ 19,832,877.59   | \$ 6,106,898.57    | \$ 401,156.43      | \$ -               |
| Due From Other Funds  |  | 9310      |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Stores  |  | 9320      | \$ 52,893.44         | \$ 22,398.71        | \$ 732.05          | \$ 3,030.61        | \$ (1,203.43)      | \$ 926.49          | \$ -               | \$ 124.43          | \$ -               |
| Prepaid Expenditures  |  | 9330      |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Other Current Assets  |  | 9340      |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Deferred Outflows of Resources  |  | 9490      |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Undefined Objects   |  |           |                      | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>SUBTOTAL ASSETS</b>  |  |           | \$ 164,921,724.82    | \$ 27,273,581.86    | \$ 26,881,366.25   | \$ 47,173,828.66   | \$ 30,564,120.93   | \$ 19,833,804.08   | \$ 6,106,898.57    | \$ 401,280.86      | \$ -               |
| Liabilities and Deferred Inflows  |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Accounts Payable  |  | 9500-9599 | \$ (26,241,465.44)   | \$ (15,250,625.25)  | \$ (6,474,665.42)  | \$ (207,350.20)    | \$ 856.80          | \$ (1,616.64)      | \$ (17,978.37)     | \$ (9,265.65)      | \$ (831,676.00)    |
| Due To Other Funds  |  | 9610      | \$ -                 | \$ -                |                    |                    |                    |                    |                    |                    |                    |
| Current Loans   |  | 9640      |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Unearned Revenues   |  | 9650      | \$ -                 |                     |                    |                    |                    |                    |                    |                    |                    |
| Deferred Inflows of Resources   |  | 9690      |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Undefined Objects   |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| <b>SUBTOTAL LIABILITIES</b>   |  |           | \$ (26,241,465.44)   | \$ (15,250,625.25)  | \$ (6,474,665.42)  | \$ (207,350.20)    | \$ 856.80          | \$ (1,616.64)      | \$ (17,978.37)     | \$ (9,265.65)      | \$ (831,676.00)    |
| Nonoperating  |  |           |                      |                     |                    |                    |                    |                    |                    |                    |                    |
| Suspense Clearing   |  | 9910      | \$ -                 | \$ -                | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| <b>TOTAL BALANCE SHEET ITEMS</b>  |  |           | \$ 138,680,259.38    | \$ 12,022,956.61    | \$ 20,406,700.83   | \$ 46,966,478.46   | \$ 30,564,977.73   | \$ 19,832,187.44   | \$ 6,088,920.20    | \$ 392,015.21      | \$ (831,676.00)    |
| E. NET INCREASE/DECREASE B - C + D  |  |           |                      | \$ 19,910,808.95    | \$ 17,174,007.47   | \$ 37,908,409.04   | \$ 3,931,379.72    | \$ (1,030,209.46)  | \$ (499,282.80)    | \$ 45,735,302.08   | \$ (38,273,033.31) |
| F. ENDING CASH (A + E)  |  |           |                      | \$ (91,209,240.60)  | \$ (74,035,233.13) | \$ (36,126,824.10) | \$ (32,195,444.37) | \$ (33,225,653.83) | \$ (33,724,936.63) | \$ 12,010,365.45   | \$ (26,262,667.86) |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments                               |  |           | \$ 27,560,209.83     |                     |                    |                    |                    |                    |                    |                    |                    |

| 2021-22<br>FEBRUARY (50%), APRIL, MAY, & JUNE<br>(100%) DEFERRALS<br>STATE AID & SE |  | Object    | Mar                | Apr                | May                 | June                | Accrual           | Adjustments      | Total              | Budget             |
|---|--|-----------|--------------------|--------------------|---------------------|---------------------|-------------------|------------------|--------------------|--------------------|
| A. BEGINNING CASH   |  | 9110      | \$ (26,262,667.86) | \$ (58,035,485.77) | \$ (99,134,348.22)  | \$ (129,926,616.56) |                   |                  |                    |                    |
| B. RECEIPTS   |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| LCF Revenue Sources   |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Principal Apportionment   |  | 8010-8019 | \$ 12,135,078.00   | \$ -               | \$ -                | \$ 12,245,260.00    | \$ 109,109,560.81 | \$ -             | \$ 318,166,999.00  | \$ 318,166,999.00  |
| Property Taxes  |  | 8020-8079 | \$ -               | \$ 11,671,630.19   | \$ 24,404,317.67    | \$ 7,427,401.03     | \$ 795,792.97     | \$ -             | \$ 106,105,729.00  | \$ 106,105,729.00  |
| Miscellaneous Funds   |  | 8080-8099 | \$ (1,813,040.04)  | \$ -               | \$ (1,295,028.60)   | \$ (2,590,057.20)   | \$ (1,683,537.18) | \$ -             | \$ (12,950,286.00) | \$ (12,950,286.00) |
| Federal Revenues  |  | 8100-8299 | \$ 4,642,949.26    | \$ 480,806.46      | \$ 181,308.97       | \$ 14,737,866.47    | \$ 15,675,479.48  | \$ -             | \$ 44,841,411.65   | \$ 44,841,411.65   |
| Other State Revenues  |  | 8300-8599 | \$ 2,297,259.63    | \$ 37,216.36       | \$ 232,363.69       | \$ 3,894,380.59     | \$ 14,588,991.86  | \$ 20,124,028.00 | \$ 68,235,900.14   | \$ 68,235,900.14   |
| Other Local Revenues  |  | 8600-8799 | \$ 345,138.74      | \$ 691,019.39      | \$ 684,077.97       | \$ 833,016.83       | \$ 1,165,167.40   | \$ -             | \$ 7,260,315.40    | \$ 7,260,315.40    |
| Interfund Transfers In  |  | 8910-8929 | \$ 923,787.97      | \$ -               | \$ -                | \$ 1,715,606.23     | \$ -              | \$ -             | \$ 2,639,394.20    | \$ 2,639,394.20    |
| All Other Financing Sources   |  | 8930-8979 | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              | \$ -             | \$ -               | \$ -               |
| Undefined Objects   |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| <b>TOTAL RECEIPTS</b>   |  |           | \$ 18,531,173.56   | \$ 12,880,672.40   | \$ 24,207,039.70    | \$ 38,263,473.95    | \$ 139,651,455.34 | \$ 20,124,028.00 | \$ 534,299,463.39  | \$ 534,299,463.39  |
| C. DISBURSEMENTS  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Certificated Salaries   |  | 1000-1999 | \$ 21,885,024.94   | \$ 20,947,287.16   | \$ 21,013,270.98    | \$ 21,972,399.56    | \$ 3,561,632.04   |                  | \$ 220,294,929.00  | \$ 220,294,929.00  |
| Classified Salaries   |  | 2000-2999 | \$ 5,401,367.86    | \$ 5,412,996.29    | \$ 5,804,349.95     | \$ 5,630,086.17     | \$ 725,344.22     |                  | \$ 61,444,213.00   | \$ 61,444,213.00   |
| Employee Benefits   |  | 3000-3999 | \$ 17,687,596.72   | \$ 17,727,715.01   | \$ 16,477,221.69    | \$ 16,854,906.74    | \$ 2,262,087.26   | \$ 20,124,028.00 | \$ 197,174,631.00  | \$ 197,174,631.00  |
| Books and Supplies  |  | 4000-4999 | \$ 1,670,394.95    | \$ 1,873,938.40    | \$ 3,055,116.05     | \$ 6,059,533.52     | \$ 11,693,263.95  |                  | \$ 40,889,419.00   | \$ 40,889,419.00   |
| Services  |  | 5000-5999 | \$ 6,138,911.31    | \$ 7,211,857.89    | \$ 7,602,918.36     | \$ 8,369,600.06     | \$ 9,793,558.65   |                  | \$ 79,631,523.00   | \$ 79,631,523.00   |
| Capital Outlay  |  | 6000-6599 | \$ 90,008.25       | \$ 54,661.38       | \$ 46,022.46        | \$ 88,122.73        | \$ 155,421.18     |                  | \$ 1,453,058.00    | \$ 1,453,058.00    |
| Other Outgo   |  | 7000-7499 | \$ (32,351.04)     | \$ (36,379.35)     | \$ (80,118.25)      | \$ (198,884.16)     | \$ 935,754.12     |                  | \$ (1,990,415.00)  | \$ (1,990,415.00)  |
| Interfund Transfers Out   |  | 7600-7629 | \$ 139,092.82      | \$ 19,534.43       | \$ 47,814.41        | \$ 436,127.18       | \$ 84,952.09      |                  | \$ 1,035,627.21    | \$ 1,035,627.21    |
| All Other Financing Uses  |  | 7630-7699 | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               | \$ -               |
| <b>TOTAL DISBURSEMENTS</b>  |  |           | \$ 52,980,045.81   | \$ 53,211,611.21   | \$ 53,966,595.65    | \$ 59,211,891.80    | \$ 29,212,013.51  | \$ 20,124,028.00 | \$ 599,932,985.21  | \$ 599,932,985.21  |
| D. BALANCE SHEET ITEMS  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Assets and Deferred Outflows  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Cash Not In Treasury  |  | 9111-9199 | \$ -               | \$ -               | \$ -                | \$ -                | \$ 0.01           |                  | \$ 0.01            |                    |
| Accounts Receivable   |  | 9200-9299 | \$ 3,511,927.08    | \$ 63,780.39       | \$ -                | \$ 659,302.14       | \$ 2,424,949.41   |                  | \$ 164,868,831.37  |                    |
| Due From Other Funds  |  | 9310      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Stores  |  | 9320      | \$ -               | \$ -               | \$ -                | \$ -                | \$ 26,884.58      |                  | \$ 52,893.44       |                    |
| Prepaid Expenditures  |  | 9330      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Other Current Assets  |  | 9340      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Deferred Outflows of Resources  |  | 9490      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Undefined Objects   |  |           | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| <b>SUBTOTAL ASSETS</b>  |  |           | \$ 3,511,927.08    | \$ 63,780.39       | \$ -                | \$ 659,302.14       | \$ 2,451,834.00   | \$ -             | \$ 164,921,724.82  |                    |
| Liabilities and Deferred Inflows  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Accounts Payable  |  | 9500-9599 | \$ (835,872.74)    | \$ (831,704.03)    | \$ (1,032,712.39)   | \$ (748,855.52)     | \$ (0.03)         |                  | \$ (26,241,465.44) |                    |
| Due To Other Funds  |  | 9610      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Current Loans   |  | 9640      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Unearned Revenues   |  | 9650      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Deferred Inflows of Resources   |  | 9690      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| Undefined Objects   |  |           | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| <b>SUBTOTAL LIABILITIES</b>   |  |           | \$ (835,872.74)    | \$ (831,704.03)    | \$ (1,032,712.39)   | \$ (748,855.52)     | \$ (0.03)         | \$ -             | \$ (26,241,465.44) |                    |
| Nonoperating  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |
| Suspense Clearing   |  | 9910      | \$ -               | \$ -               | \$ -                | \$ -                | \$ -              |                  | \$ -               |                    |
| <b>TOTAL BALANCE SHEET ITEMS</b>  |  |           | \$ 2,676,054.34    | \$ (767,923.64)    | \$ (1,032,712.39)   | \$ (89,553.38)      | \$ 2,451,833.97   | \$ -             | \$ 138,680,259.38  |                    |
| <b>E. NET INCREASE/DECREASE B - C + D</b>   |  |           | \$ (31,772,817.91) | \$ (41,098,862.45) | \$ (30,792,268.34)  | \$ (21,037,971.23)  | \$ 112,891,275.80 | \$ -             | \$ 73,046,737.56   | \$ (65,633,521.82) |
| <b>F. ENDING CASH (A + E)</b>   |  |           | \$ (58,035,485.77) | \$ (99,134,348.22) | \$ (129,926,616.56) | \$ (150,964,587.79) |                   |                  |                    |                    |
| G. Ending Cash, Plus Cash   |  |           |                    |                    |                     |                     |                   |                  | \$ (38,073,311.99) |                    |
| Accruals and Adjustments  |  |           |                    |                    |                     |                     |                   |                  |                    |                    |

| 2022-23<br>NO DEFERRALS                               | Object    | Beginning<br>Balance | July                | Aug                 | Sept                | Oct                | Nov                | Dec                 | Jan                 | Feb                |
|---|-----------|----------------------|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| A. BEGINNING CASH                                     | 9110      |                      | \$ (150,964,587.79) | \$ (133,064,315.91) | \$ (116,281,275.98) | \$ (89,924,313.07) | \$ (89,943,362.54) | \$ (97,929,855.30)  | \$ (103,308,601.07) | \$ (58,977,750.26) |
| B. RECEIPTS   |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| LCF Revenue Sources                                   |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Principal Apportionment                               | 8010-8019 |                      | \$ 13,364,132.40    | \$ 13,364,132.40    | \$ 36,170,474.32    | \$ 24,055,438.32   | \$ 24,055,438.32   | \$ 36,170,474.32    | \$ 24,055,438.32    | \$ 24,055,438.32   |
| Property Taxes  | 8020-8079 |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ 1,326,321.61     | \$ 60,480,265.53    | \$ -               |
| Miscellaneous Funds                                   | 8080-8099 |                      | \$ -                | \$ -                | \$ -                | \$ (2,213,378.75)  | \$ (1,301,987.50)  | \$ -                | \$ (2,083,180.00)   | \$ -               |
| Federal Revenues                                      | 8100-8299 |                      | \$ 4,207.26         | \$ 114,681.60       | \$ 10,287.99        | \$ 126,508.27      | \$ 2,166,436.18    | \$ 4,955,054.89     | \$ 1,468,724.57     | \$ 277,100.25      |
| Other State Revenues                                  | 8300-8599 |                      | \$ 2,077,666.55     | \$ 1,551,974.55     | \$ 2,743,360.76     | \$ 2,821,037.82    | \$ 4,930,919.93    | \$ 2,320,431.39     | \$ 9,560,730.10     | \$ 2,320,431.39    |
| Other Local Revenues                                  | 8600-8799 |                      | \$ 1,232,048.37     | \$ 91,846.16        | \$ 15,686.18        | \$ 492,835.09      | \$ 107,062.34      | \$ 471,331.88       | \$ 884,344.63       | \$ 246,740.42      |
| Interfund Transfers In                                | 8910-8929 |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| All Other Financing Sources                           | 8930-8979 |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| Undefined Objects                                     |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| <b>TOTAL RECEIPTS</b>                                 |           |                      | \$ 16,678,054.58    | \$ 15,122,634.71    | \$ 38,939,809.25    | \$ 25,282,440.75   | \$ 29,957,869.27   | \$ 45,243,614.09    | \$ 94,366,323.15    | \$ 26,899,710.38   |
| C. DISBURSEMENTS                                      |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Certificated Salaries                                 | 1000-1999 |                      | \$ 1,968,954.72     | \$ 4,555,082.99     | \$ 20,218,003.07    | \$ 20,855,081.24   | \$ 21,679,561.44   | \$ 21,170,936.78    | \$ 21,128,265.61    | \$ 21,700,894.39   |
| Classified Salaries                                   | 2000-2999 |                      | \$ 2,692,527.40     | \$ 4,074,453.04     | \$ 5,239,172.68     | \$ 5,434,089.11    | \$ 5,655,817.27    | \$ 5,503,514.52     | \$ 5,400,921.83     | \$ 5,295,452.86    |
| Employee Benefits                                     | 3000-3999 |                      | \$ 3,035,699.38     | \$ 4,607,295.71     | \$ 17,565,558.85    | \$ 17,506,515.67   | \$ 17,553,772.58   | \$ 18,496,928.74    | \$ 17,729,962.26    | \$ 18,854,556.98   |
| Books and Supplies                                    | 4000-4999 |                      | \$ 483,284.59       | \$ 2,868,678.40     | \$ 1,997,902.37     | \$ 1,594,893.17    | \$ 1,632,109.46    | \$ 1,297,002.73     | \$ 1,321,638.69     | \$ 1,216,410.77    |
| Services  | 5000-5999 |                      | \$ 817,699.87       | \$ 2,732,437.70     | \$ 4,356,930.72     | \$ 7,488,274.82    | \$ 5,751,437.53    | \$ 7,059,419.49     | \$ 5,477,203.93     | \$ 6,925,135.87    |
| Capital Outlay  | 6000-6599 |                      | \$ 5,293.68         | \$ 317,496.62       | \$ 170,921.66       | \$ 245,346.09      | \$ 135,307.24      | \$ 36,419.84        | \$ 56,107.29        | \$ 51,929.58       |
| Other Outgo   | 7000-7499 |                      | \$ 60,842.22        | \$ (1,455,549.08)   | \$ (77,421.06)      | \$ 454,015.36      | \$ (415.43)        | \$ 48,997.15        | \$ (779,365.44)     | \$ (1,586,896.90)  |
| Interfund Transfers Out                               | 7600-7629 |                      | \$ 23,630.55        | \$ 22,193.45        | \$ 1,335.42         | \$ 27,662.41       | \$ 1,168.81        | \$ 64,786.70        | \$ 107,247.19       | \$ 60,081.75       |
| All Other Financing Uses                              | 7630-7699 |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| <b>TOTAL DISBURSEMENTS</b>                            |           |                      | \$ 9,087,932.41     | \$ 17,722,088.83    | \$ 49,472,403.71    | \$ 53,605,877.87   | \$ 52,408,758.90   | \$ 53,678,005.95    | \$ 50,441,981.36    | \$ 52,517,565.30   |
| D. BALANCE SHEET ITEMS                                |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Assets and Deferred Outflows                          |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Cash Not In Treasury                                  | 9111-9199 | \$ 0.01              | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| Accounts Receivable                                   | 9200-9299 | \$ 142,076,404.75    | \$ 27,275,769.22    | \$ 26,589,723.01    | \$ 37,118,839.33    | \$ 28,304,045.54   | \$ 14,465,725.61   | \$ 3,075,659.63     | \$ 416,760.30       | \$ -               |
| Due From Other Funds                                  | 9310      |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| Stores  | 9320      | \$ 26,884.58         | \$ 11,384.78        | \$ 372.09           | \$ 1,540.39         | \$ (611.68)        | \$ 470.91          | \$ -                | \$ 63.25            | \$ -               |
| Prepaid Expenditures                                  | 9330      |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| Other Current Assets                                  | 9340      |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| Deferred Outflows of Resources                        | 9490      |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| Undefined Objects                                     |           |                      | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| <b>SUBTOTAL ASSETS</b>                                |           | \$ 142,103,289.34    | \$ 27,287,154.00    | \$ 26,590,095.10    | \$ 37,120,379.72    | \$ 28,303,433.86   | \$ 14,466,196.52   | \$ 3,075,659.63     | \$ 416,823.55       | \$ -               |
| Liabilities and Deferred Inflows                      |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Accounts Payable                                      | 9500-9599 | \$ (29,212,013.54)   | \$ (16,977,004.29)  | \$ (7,207,601.05)   | \$ (230,822.35)     | \$ 953.79          | \$ (1,799.65)      | \$ (20,013.54)      | \$ (10,314.53)      | \$ (925,822.18)    |
| Due To Other Funds                                    | 9610      | \$ -                 | \$ -                |                     |                     |                    |                    |                     |                     |                    |
| Current Loans   | 9640      |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Unearned Revenues                                     | 9650      | \$ -                 |                     |                     |                     |                    |                    |                     |                     |                    |
| Deferred Inflows of Resources                         | 9690      |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Undefined Objects                                     |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| <b>SUBTOTAL LIABILITIES</b>                           |           | \$ (29,212,013.54)   | \$ (16,977,004.29)  | \$ (7,207,601.05)   | \$ (230,822.35)     | \$ 953.79          | \$ (1,799.65)      | \$ (20,013.54)      | \$ (10,314.53)      | \$ (925,822.18)    |
| Nonoperating  |           |                      |                     |                     |                     |                    |                    |                     |                     |                    |
| Suspense Clearing                                     | 9910      | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -               | \$ -               | \$ -                | \$ -                | \$ -               |
| <b>TOTAL BALANCE SHEET ITEMS</b>                      |           | \$ 112,891,275.80    | \$ 10,310,149.71    | \$ 19,382,494.05    | \$ 36,889,557.37    | \$ 28,304,387.65   | \$ 14,464,396.87   | \$ 3,055,646.09     | \$ 406,509.02       | \$ (925,822.18)    |
| <b>E. NET INCREASE/DECREASE B - C + D</b>             |           |                      | \$ 17,900,271.88    | \$ 16,783,039.93    | \$ 26,356,962.91    | \$ (19,049.47)     | \$ (7,986,492.76)  | \$ (5,378,745.77)   | \$ 44,330,850.81    | \$ (26,543,677.10) |
| <b>F. ENDING CASH (A + E)</b>                         |           |                      | \$ (133,064,315.91) | \$ (116,281,275.98) | \$ (89,924,313.07)  | \$ (89,943,362.54) | \$ (97,929,855.30) | \$ (103,308,601.07) | \$ (58,977,750.26)  | \$ (85,521,427.36) |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments |           | \$ (38,073,311.99)   |                     |                     |                     |                    |                    |                     |                     |                    |

| 2022-23<br>NO DEFERRALS                               | Object    | Mar                       | Apr                        | May                        | June                       | Accrual                  | Adjustments             | Total                     | Budget                    |
|---|-----------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|-------------------------|---------------------------|---------------------------|
| A. BEGINNING CASH                                     | 9110      | \$ (85,521,427.36)        | \$ (96,093,297.85)         | \$ (112,563,133.51)        | \$ (118,285,530.44)        |                          |                         |                           |                           |
| B. RECEIPTS   |           |                           |                            |                            |                            |                          |                         |                           |                           |
| LCF Revenue Sources                                   |           |                           |                            |                            |                            |                          |                         |                           |                           |
| Principal Apportionment                               | 8010-8019 | \$ 36,115,722.86          | \$ 24,055,438.32           | \$ 24,055,438.32           | \$ 36,225,225.78           | \$ 0.00                  | \$ -                    | \$ 315,742,792.00         | \$ 315,742,792.00         |
| Property Taxes  | 8020-8079 | \$ -                      | \$ 11,671,630.19           | \$ 24,404,317.67           | \$ 7,427,401.03            | \$ 795,792.97            | \$ -                    | \$ 106,105,729.00         | \$ 106,105,729.00         |
| Miscellaneous Funds                                   | 8080-8099 | \$ (1,822,782.50)         | \$ -                       | \$ (1,301,987.50)          | \$ (2,603,975.00)          | \$ (1,692,583.75)        | \$ -                    | \$ (13,019,875.00)        | \$ (13,019,875.00)        |
| Federal Revenues                                      | 8100-8299 | \$ 4,642,949.26           | \$ 480,806.46              | \$ 181,308.97              | \$ 14,737,866.47           | \$ 15,675,479.48         | \$ -                    | \$ 44,841,411.65          | \$ 44,841,411.65          |
| Other State Revenues                                  | 8300-8599 | \$ 4,713,131.62           | \$ 2,357,647.75            | \$ 2,552,795.08            | \$ 6,273,307.83            | \$ 4,196,310.27          | \$ 20,124,028.00        | \$ 68,543,773.04          | \$ 68,543,773.04          |
| Other Local Revenues                                  | 8600-8799 | \$ 345,138.74             | \$ 691,019.39              | \$ 684,077.97              | \$ 833,016.83              | \$ 1,165,167.40          | \$ -                    | \$ 7,260,315.40           | \$ 7,260,315.40           |
| Interfund Transfers In                                | 8910-8929 | \$ 923,787.97             | \$ -                       | \$ -                       | \$ 1,715,606.23            | \$ -                     | \$ -                    | \$ 2,639,394.20           | \$ 2,639,394.20           |
| All Other Financing Sources                           | 8930-8979 | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     | \$ -                    | \$ -                      | \$ -                      |
| Undefined Objects                                     |           |                           |                            |                            |                            |                          |                         |                           |                           |
| <b>TOTAL RECEIPTS</b>                                 |           | <b>\$ 44,917,947.95</b>   | <b>\$ 39,256,542.11</b>    | <b>\$ 50,575,950.51</b>    | <b>\$ 64,608,449.17</b>    | <b>\$ 20,140,166.37</b>  | <b>\$ 20,124,028.00</b> | <b>\$ 532,113,540.29</b>  | <b>\$ 532,113,540.29</b>  |
| C. DISBURSEMENTS                                      |           |                           |                            |                            |                            |                          |                         |                           |                           |
| Certificated Salaries                                 | 1000-1999 | \$ 22,279,789.61          | \$ 21,325,136.81           | \$ 21,392,310.85           | \$ 22,368,739.07           | \$ 3,625,878.42          |                         | \$ 224,268,635.00         | \$ 224,268,635.00         |
| Classified Salaries                                   | 2000-2999 | \$ 5,517,325.10           | \$ 5,529,203.17            | \$ 5,928,958.45            | \$ 5,750,953.55            | \$ 740,916.02            |                         | \$ 62,763,305.00          | \$ 62,763,305.00          |
| Employee Benefits                                     | 3000-3999 | \$ 19,240,368.92          | \$ 19,284,009.14           | \$ 17,923,736.56           | \$ 18,334,578.11           | \$ 2,460,673.10          | \$ 20,124,028.00        | \$ 212,717,684.00         | \$ 212,717,684.00         |
| Books and Supplies                                    | 4000-4999 | \$ 1,253,709.44           | \$ 1,406,478.31            | \$ 2,293,007.30            | \$ 4,547,962.96            | \$ 8,776,340.81          |                         | \$ 30,689,419.00          | \$ 30,689,419.00          |
| Services  | 5000-5999 | \$ 6,153,133.77           | \$ 7,228,566.11            | \$ 7,620,532.58            | \$ 8,388,990.51            | \$ 9,816,248.10          |                         | \$ 79,816,011.00          | \$ 79,816,011.00          |
| Capital Outlay  | 6000-6599 | \$ 90,008.25              | \$ 54,661.38               | \$ 46,022.46               | \$ 88,122.73               | \$ 155,421.18            |                         | \$ 1,453,058.00           | \$ 1,453,058.00           |
| Other Outgo   | 7000-7499 | \$ (41,853.42)            | \$ (47,064.96)             | \$ (103,651.16)            | \$ (257,301.85)            | \$ 1,210,610.57          |                         | \$ (2,575,054.00)         | \$ (2,575,054.00)         |
| Interfund Transfers Out                               | 7600-7629 | \$ 139,092.82             | \$ 19,534.43               | \$ 47,814.41               | \$ 436,127.18              | \$ 84,952.09             |                         | \$ 1,035,627.21           | \$ 1,035,627.21           |
| All Other Financing Uses                              | 7630-7699 | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      | \$ -                      |
| <b>TOTAL DISBURSEMENTS</b>                            |           | <b>\$ 54,631,574.49</b>   | <b>\$ 54,800,524.39</b>    | <b>\$ 55,148,731.45</b>    | <b>\$ 59,658,172.26</b>    | <b>\$ 26,871,040.29</b>  | <b>\$ 20,124,028.00</b> | <b>\$ 610,168,685.21</b>  | <b>\$ 610,168,685.21</b>  |
| D. BALANCE SHEET ITEMS                                |           |                           |                            |                            |                            |                          |                         |                           |                           |
| Assets and Deferred Outflows                          |           |                           |                            |                            |                            |                          |                         |                           |                           |
| Cash Not In Treasury                                  | 9111-9199 | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ 0.01                  |                         | \$ 0.01                   |                           |
| Accounts Receivable                                   | 9200-9299 | \$ 72,250.03              | \$ -                       | \$ -                       | \$ 795,053.69              | \$ 3,962,578.39          |                         | \$ 142,076,404.75         |                           |
| Due From Other Funds                                  | 9310      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Stores  | 9320      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ 13,664.84             |                         | \$ 26,884.58              |                           |
| Prepaid Expenditures                                  | 9330      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Other Current Assets                                  | 9340      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Deferred Outflows of Resources                        | 9490      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Undefined Objects                                     |           | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| <b>SUBTOTAL ASSETS</b>                                |           | <b>\$ 72,250.03</b>       | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 795,053.69</b>       | <b>\$ 3,976,243.24</b>   | <b>\$ -</b>             | <b>\$ 142,103,289.34</b>  |                           |
| Liabilities and Deferred Inflows                      |           |                           |                            |                            |                            |                          |                         |                           |                           |
| Accounts Payable                                      | 9500-9599 | \$ (930,493.98)           | \$ (925,853.38)            | \$ (1,149,615.99)          | \$ (833,626.37)            | \$ (0.02)                |                         | \$ (29,212,013.54)        |                           |
| Due To Other Funds                                    | 9610      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Current Loans   | 9640      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Unearned Revenues                                     | 9650      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Deferred Inflows of Resources                         | 9690      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| Undefined Objects                                     |           | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| <b>SUBTOTAL LIABILITIES</b>                           |           | <b>\$ (930,493.98)</b>    | <b>\$ (925,853.38)</b>     | <b>\$ (1,149,615.99)</b>   | <b>\$ (833,626.37)</b>     | <b>\$ (0.02)</b>         | <b>\$ -</b>             | <b>\$ (29,212,013.54)</b> |                           |
| Nonoperating  |           |                           |                            |                            |                            |                          |                         |                           |                           |
| Suspense Clearing                                     | 9910      | \$ -                      | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                      |                           |
| <b>TOTAL BALANCE SHEET ITEMS</b>                      |           | <b>\$ (858,243.95)</b>    | <b>\$ (925,853.38)</b>     | <b>\$ (1,149,615.99)</b>   | <b>\$ (38,572.68)</b>      | <b>\$ 3,976,243.22</b>   | <b>\$ -</b>             | <b>\$ 112,891,275.80</b>  |                           |
| <b>E. NET INCREASE/DECREASE B - C + D</b>             |           | <b>\$ (10,571,870.49)</b> | <b>\$ (16,469,835.66)</b>  | <b>\$ (5,722,396.93)</b>   | <b>\$ 4,911,704.23</b>     | <b>\$ (2,754,630.70)</b> | <b>\$ -</b>             | <b>\$ 34,836,130.88</b>   | <b>\$ (78,055,144.92)</b> |
| <b>F. ENDING CASH (A + E)</b>                         |           | <b>\$ (96,093,297.85)</b> | <b>\$ (112,563,133.51)</b> | <b>\$ (118,285,530.44)</b> | <b>\$ (113,373,826.21)</b> |                          |                         |                           |                           |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments |           |                           |                            |                            |                            |                          |                         | \$ (116,128,456.91)       |                           |

## Attachment A

### **California Department of Education**

<https://www.cde.ca.gov/fg/cr/caresact.asp>

### **CARES Act ESSER Funding**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding to LEAs through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief (ESSER) Fund. This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

State awards for the ESSER Fund are in the same proportion as each state received under Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019–20. Each state must use no less than 90 percent of its allocation (\$1,482,575,514) to make subgrants to LEAs, based on each LEA's share of funds received under Title I, Part A in fiscal year 2019–20.

### **Use of Funds**

An LEA may use ESSER funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. Federal cash management rules will apply to this funding.

LEAs can use ESSER funds for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), IDEA, the Adult Education and Family Literacy Act, the Perkins CTE Act, or the McKinney-Vento Homeless Assistance Act. Additional information about the allowable uses of funds can be found on the ESSER Fund Allowable Uses webpage.

In addition to these, LEAs can use funds for the following activities:

- Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies
- Providing principals and other school leaders with the resources necessary to address the needs of their individual schools
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness,

and foster care youth, including how outreach and service delivery will meet the needs of each population

- Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs
- Planning for and coordinating on long-term closures (including on meeting IDEA requirements, how to provide online learning, and how to provide meals to students)
- Staff training and professional development on sanitation and minimizing the spread of infectious disease
- Purchasing supplies to sanitize and clean the facilities of LEA, including buildings operated by the LEA
- Purchasing educational technology (hardware, software, and connectivity) for students, that aids in the regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive or adaptive technology
- Mental health services and supports
- Summer learning and supplemental after-school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care
- Discretionary funds for school principals to address the needs of their individual schools
- Other activities that are necessary to maintain the operation and continuity of services in LEAs and to continuing the employment of their existing staff

Last Reviewed: Thursday, July 2, 2020