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BOARD OF EDUCATION
OFFICE OF THE SUPERINTENDENT
555 FRANKLIN STREET
SAN FRANCISCO, CA 94102

SAN FRANCISCO UNIFIED SCHOOL DISTRICT
SECOND INTERIM REPORT
FOR FISCAL YEAR
2021-22



Volume I

RECOMMENDED BY
VINCENT MATTHEWS, ED.D.
SUPERINTENDENT OF SCHOOLS
March 22, 2022

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:	-2.0% to +2.0%
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1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	47,180.11	45,069.81		
Charter School	7,129.04	5,309.00		
Total ADA	54,309.15	50,378.81	-7.2%	Not Met
1st Subsequent Year (2022-23)				
District Regular	46,378.02	45,600.00		
Charter School	7,129.00	5,400.00		
Total ADA	53,507.02	51,000.00	-4.7%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	45,725.93	44,200.00		
Charter School	7,129.00	5,400.00		
Total ADA	52,854.93	49,600.00	-6.2%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Updated ADA based upon the P-1 reports and anticipated P-2 reports, with changes to both District and Charter school attendance figures.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment			Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected			
Current Year (2021-22)					
District Regular	49,435	49,220			
Charter School	7,129	5,309			
Total Enrollment	56,564	54,529		-3.6%	Not Met
1st Subsequent Year (2022-23)					
District Regular	48,380	47,996			
Charter School	7,100	5,400			
Total Enrollment	55,480	53,396		-3.8%	Not Met
2nd Subsequent Year (2023-24)					
District Regular	47,692	47,000			
Charter School	7,100	5,300			
Total Enrollment	54,792	52,300		-4.5%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment declined in the latest CBEDS reporting; enrollment is anticipated to continue to decline over the next few years.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	49,897	52,619	
Charter School		6,807	
Total ADA/Enrollment	49,897	59,426	84.0%
Second Prior Year (2019-20)			
District Regular	50,096	52,934	
Charter School		7,129	
Total ADA/Enrollment	50,096	60,063	83.4%
First Prior Year (2020-21)			
District Regular	50,227	51,898	
Charter School	0	7,129	
Total ADA/Enrollment	50,227	59,027	85.1%
Historical Average Ratio:			84.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			84.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	45,070	49,220		
Charter School	5,309	5,309		
Total ADA/Enrollment	50,379	54,529	92.4%	Not Met
1st Subsequent Year (2022-23)				
District Regular		47,996		
Charter School		5,400		
Total ADA/Enrollment	0	53,396	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular		47,000		
Charter School		5,300		
Total ADA/Enrollment	0	52,300	0.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollment in SFUSD has historically and is anticipated to continue to exceed ADA by 3-4%. As enrollment declines, staff anticipates a proportional decline in ADA.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2021-22)	583,718,052.01	524,499,838.01	-10.1%	Not Met
1st Subsequent Year (2022-23)	563,084,450.00	563,080,000.00	0.0%	Met
2nd Subsequent Year (2023-24)	578,412,232.00	578,412,200.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

[This will be corrected for final submission to CDE; no decline in the current fiscal year.]

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	427,021,523.63	501,634,736.30	85.1%
Second Prior Year (2019-20)	438,969,349.87	519,879,459.24	84.4%
First Prior Year (2020-21)	421,512,665.24	480,162,248.71	87.8%
	Historical Average Ratio:		85.8%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	456,436,731.71	490,550,012.85	93.0%	Not Met
1st Subsequent Year (2022-23)	480,773,470.67	495,124,470.67	97.1%	Not Met
2nd Subsequent Year (2023-24)	479,043,470.67	495,528,470.67	96.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

Personnel to total expenditures have always been high for SFUSD; personnel expenses grew in further in FY 2021-22 due to the shift of Special Education staff expenses from the County Office of Education (SFCOE) to the District to improve reporting on District expenditures. Additionally, in FY 2022-23 and FY 2023-24, personnel costs exceed total expenses due to a built in budget balancing plan that is incorporated in the MYPs as an offsetting line item rather than by expenditure category. Salaries and Benefits will be reduced in the adopted budget.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2021-22)	176,505,579.97	189,394,327.06	7.3%	Yes
1st Subsequent Year (2022-23)	27,235,043.00	45,641,000.00	67.6%	Yes
2nd Subsequent Year (2023-24)	27,235,043.00	46,759,000.00	71.7%	Yes

Explanation:
(required if Yes)

Federal revenue is projected to decline dramatically due to the receipt of one-time ESSER II and III funds in FY 2021-22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	131,735,305.86	182,543,616.62	38.6%	Yes
1st Subsequent Year (2022-23)	85,091,872.00	142,644,000.00	67.6%	Yes
2nd Subsequent Year (2023-24)	85,674,864.00	146,100,000.00	70.5%	Yes

Explanation:
(required if Yes)

State revenue projections were updated to reflect the STRS in-kind contribution and the Educator Effectiveness Block Grant. The MYPs reflect updated anticipated restricted resources.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2021-22)	425,484,345.06	408,330,538.99	-4.0%	No
1st Subsequent Year (2022-23)	264,229,993.00	265,500,000.00	0.5%	No
2nd Subsequent Year (2023-24)	269,533,093.00	273,000,000.00	1.3%	No

Explanation:
(required if Yes)

The City & County of San Francisco prevailed in the lawsuit against Proposition G, the Living Wage for Educators Act (LWEA). As a result current year revenues increased by \$123.4M; the funds are placed on reserve until the specific expenditure plan is finalized. The District anticipates prefunding OPEB, restoring its rainy day reserve, and setting aside funds for staffing stabilization. Local revenue projections are updated to reflect anticipated ongoing availability of restricted resources.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2021-22)	34,964,333.37	41,848,093.00	19.7%	Yes
1st Subsequent Year (2022-23)	29,785,556.00	41,170,000.00	38.2%	Yes
2nd Subsequent Year (2023-24)	30,361,120.00	42,370,000.00	39.6%	Yes

Explanation:
(required if Yes)

Increased expenditures reflect updated expenditures using one-time state funds. Expenditures are first reduced in the MYPs to account for one-time uses and then grow due to CPI.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2021-22)	175,654,472.83	196,410,705.33	11.8%	Yes
1st Subsequent Year (2022-23)	178,012,105.00	192,694,000.00	8.2%	Yes
2nd Subsequent Year (2023-24)	184,146,705.00	199,945,000.00	8.6%	Yes

Explanation:
(required if Yes)

Increased expenditures reflect updated growth trajectories.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	733,725,230.89	780,268,482.67	6.3%	Not Met
1st Subsequent Year (2022-23)	376,556,908.00	453,785,000.00	20.5%	Not Met
2nd Subsequent Year (2023-24)	382,443,000.00	465,859,000.00	21.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	210,618,806.20	238,258,798.33	13.1%	Not Met
1st Subsequent Year (2022-23)	207,797,661.00	233,864,000.00	12.5%	Not Met
2nd Subsequent Year (2023-24)	214,507,825.00	242,315,000.00	13.0%	Not Met

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

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

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

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

Federal revenue is projected to decline dramatically due to the receipt of one-time ESSER II and III funds in FY 2021-22.

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

State revenue projections were updated to reflect the STRS in-kind contribution and the Educator Effectiveness Block Grant. The MYPs reflect updated anticipated restricted resources.

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

The City & County of San Francisco prevailed in the lawsuit against Proposition G, the Living Wage for Educators Act (LWEA). As a result current year revenues increased by \$123.4M; the funds are placed on reserve until the specific expenditure plan is finalized. The District anticipates prefunding OPEB, restoring its rainy day reserve, and setting aside funds for staffing stabilization. Local revenue projections are updated to reflect anticipated ongoing availability of restricted resources.

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

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

Increased expenditures reflect updated expenditures using one-time state funds. Expenditures are first reduced in the MYPs to account for one-time uses and then grow due to CPI.

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

Increased expenditures reflect updated growth trajectories.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	32,133,615.24	32,659,468.26	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		32,659,468.25	

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

X	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.0%	7.3%	4.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	2.4%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals				Status	
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)		
		Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)		
Current Year (2021-22)	109,541,443.50	492,133,482.85	N/A	Met		
1st Subsequent Year (2022-23)	(30,156,470.67)	501,974,470.67	6.0%	Not Met		
2nd Subsequent Year (2023-24)	(30,210,470.67)	500,828,470.67	6.0%	Not Met		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Trends reflect new funding sources in FY 2021-22 from LWEA that will be placed on reserves. In FY 2022-23, a portion of the funds are factored into budget balancing for FY 2022-23.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	218,366,936.43	Met
1st Subsequent Year (2022-23)	151,364,183.61	Met
2nd Subsequent Year (2023-24)	98,756,180.79	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	418,484,784.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	50,379	50,000	50,000
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	1,245,145,512.65	1,090,587,752.82	1,088,767,002.82
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,245,145,512.65	1,090,587,752.82	1,088,767,002.82
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	24,902,910.25	21,811,755.06	21,775,340.06
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	24,902,910.25	21,811,755.06	21,775,340.06

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	56,815,715.57	26,600,000.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	88,400,000.00	22,300,000.00	22,300,000.00	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	60,872,186.24	0.00	5,244.90	
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(8.80)	0.00	0.00	
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00			
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00			
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00			
8. District's Available Reserve Amount (Lines C1 thru C7)	149,272,177.44	79,115,715.57	48,905,244.90	
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.99%	7.25%	4.49%	
District's Reserve Standard (Section 10B, Line 7):	24,902,910.25	21,811,755.06	21,775,340.06	
Status:	Met	Met	Met	

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation: (required if NOT met)	SFUSD is working to build up sufficient reserves to stabilize the FY 2022-23 and FY 2023-24 budgets while the District moves forward with significant expenditure reductions to address a structural deficit.
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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

The District is a respondent in various matters that arise in the ordinary course of business. Consequently, \$1.5 million was charged to claims reserve in the accompanying 2021 financial statements. Although the outcome of these matters is not presently determinable, in the opinion of the District's legal counsel, the amount of the ultimate loss to the District, if any, may equal or exceed an upper range of \$2.5 million.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Yes

SFUSD is relying heavily upon one-time federal stimulus funds to supports its FY 2021-22 budget due to a structural deficit. The deficit is being addressed in FY 2022-23 onward through a combination of expenditure reductions, revenue improvements, and shifting expenditures to restricted resources.

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)
- 1b. If Yes, identify the interfund borrowings:

Yes

Interfund borrowing occasionally occurs between Funds 01, 12, and 13 to smooth cash flow. Borrowed funds are restored by the end of the fiscal year. Additional policies and procedures will be developed in response to feedback provided in FCMAT's Fiscal Health Risk Analysis (FHRA).

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

No

[Large empty rectangular box for responses]

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(140,625,052.27)	(145,406,419.61)	3.4%	4,781,367.34	Met
1st Subsequent Year (2022-23)	(167,928,302.00)	(161,600,000.00)	-3.8%	(6,328,302.00)	Met
2nd Subsequent Year (2023-24)	(177,121,860.00)	(165,600,000.00)	-6.5%	(11,521,860.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	13,926,616.79	3,945,312.79	-71.7%	(9,981,304.00)	Not Met
1st Subsequent Year (2022-23)	13,750,000.00	8,978,000.00	-34.7%	(4,772,000.00)	Not Met
2nd Subsequent Year (2023-24)	14,135,000.00	7,450,000.00	-47.3%	(6,685,000.00)	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?	<input type="checkbox"/> No				

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

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

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

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

Explanation: (required if NOT met)	Contributions are anticipated to decline due to 1) improved revenue projections and 2) a reduced growth trajectory in the cost of special education expenses.
---------------------------------------	---

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

Explanation: (required if NOT met)	
---------------------------------------	--

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

Explanation:
(required if NOT met)

The District anticipates lower contributions to the Early Education and Cafeteria funds as a result of using restricted resources as revenue that funds expenses rather than transfers from the unrestricted general fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	0	Unrestricted General Fund	1,535,661	1,535,661
Certificates of Participation				
General Obligation Bonds	30	Local Property Taxes		1,067,675,474
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Ongoing	Various	Varies	15,063,056

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

TOTAL:			1,084,274,191

Type of Commitment (continued)	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	1,535,661	1,535,661	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	1,535,661	1,535,661	0
Has total annual payment increased over prior year (2020-21)?	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

 No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

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

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
1,039,085,972.00	1,039,085,972.00
30,828,101.00	30,828,101.00
1,008,257,871.00	1,008,257,871.00

Actuarial	Actuarial
Nov 15, 2021	Nov 15, 2021

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
103,300,000.00	103,300,000.00
103,300,000.00	605,000,000.00
103,300,000.00	628,000,000.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

51,146,488.43	111,735,594.09
52,000,000.00	52,000,000.00
52,000,000.00	52,000,000.00

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

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

34,700,000.00	34,700,000.00
36,800,000.00	36,800,000.00
38,500,000.00	38,500,000.00

- d. Number of retirees receiving OPEB benefits

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

4,963	4,963
5,000	5,000
5,000	5,000

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
36,000,000.00	36,000,000.00
0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

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

First Interim (Form 01CSI, Item S7B)	Second Interim
36,000,000.00	36,000,000.00
36,000,000.00	36,000,000.00
36,000,000.00	36,000,000.00

- b. Amount contributed (funded) for self-insurance programs

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

36,000,000.00	36,000,000.00
36,000,000.00	36,000,000.00
36,000,000.00	36,000,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	5,197.0	5,000.0	5,000.0	5,000.0

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

Mar 01, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 01, 2022

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/> 16,943,265	<input type="text"/> 15,942,711	<input type="text"/> 0
---------------------------------	---------------------------------	------------------------

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

<input type="text"/> 0.0%	<input type="text"/> 0.0%	<input type="text"/> 0.0%
---------------------------	---------------------------	---------------------------

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

The fiscal impact of this agreement is approximately \$32.9 million including for stipends for all UESF members, stipends for teachers at High Potential Schools, stipends for AP Prep teachers, increased daily and hourly rates for substitutes, and associated benefits. The provisions of the agreement are funded by \$23.5 million from Prop G/ Living Wages for Educators Act (LWEA) revenue, \$6.5 million from savings generated by suspending AP Prep in School Year 2022-23, and \$3.0 million from suspending sabbaticals in SY 2022-23.

Negotiations Not Settled

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

4,800,000

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Yes	16,943,265	15,942,711
-----	------------	------------

The fiscal impact of this agreement is approximately \$32.9 million including for stipends for all UESF members, stipends for teachers at High Potential Schools, stipends for AP Prep teachers, increased daily and hourly rates for substitutes, and associated benefits.

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	3,134.0	3,000.0	3,000.0	3,000.0

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

No

- If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

- If Yes, complete questions 6 and 7.
 Yes

Negotiations Settled Since First Interim Projections

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

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

- If Yes, date of Superintendent and CBO certification:

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

- If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,018,000

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

0 0 0

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

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

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

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

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

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

No		

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	580.0	500.0	500.0	500.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

507,000

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

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

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

 No

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

 Yes

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

 Yes

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

 No

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

 No

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

 No

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

 No

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

 Yes

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

 No

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

Comments:
(optional)

See, "San Francisco Unified School District & County Office of Education 2021-22 Second Interim Report Planning Factors and Summary of Trends" for detailed revenue and expenditure trend assumptions.

End of School District Second Interim Criteria and Standards Review

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 22, 2022

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Anne Marie Gordon

Telephone: _____

Title: Executive Director of Budget Services

E-mail: gordona1@sfusd.edu

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 	X	
		<ul style="list-style-type: none"> • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> • If yes, have there been changes since first interim in OPEB liabilities? 	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		<ul style="list-style-type: none"> • If yes, have there been changes since first interim in self-insurance liabilities? 	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) 	X	
		<ul style="list-style-type: none"> • Classified? (Section S8B, Line 1b) 		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) 	n/a	
		<ul style="list-style-type: none"> • Classified? (Section S8B, Line 3) 	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-8099		551,277,364.00	557,021,932.01	309,992,637.93	557,021,932.01	0.00	0.0%
2) Federal Revenue	8100-8299		917,753.00	12,117,753.00	70,143.16	12,117,753.00	0.00	0.0%
3) Other State Revenue	8300-8599		9,571,986.00	10,220,335.00	5,707,109.40	10,220,335.00	0.00	0.0%
4) Other Local Revenue	8600-8799		48,517,412.00	167,721,325.95	113,868,263.28	167,721,325.95	0.00	0.0%
5) TOTAL, REVENUES			610,284,515.00	747,081,345.96	429,638,153.77	747,081,345.96		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		220,917,705.00	220,645,482.97	97,454,407.11	220,645,482.97	0.00	0.0%
2) Classified Salaries	2000-2999		55,957,974.80	48,574,987.70	23,422,339.18	48,574,987.70	0.00	0.0%
3) Employee Benefits	3000-3999		128,215,053.34	187,216,261.04	54,851,110.86	187,216,261.04	0.00	0.0%
4) Books and Supplies	4000-4999		7,347,740.90	11,873,102.09	2,574,623.57	11,873,102.09	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		26,524,977.77	30,189,146.36	13,745,778.87	30,189,146.36	0.00	0.0%
6) Capital Outlay	6000-6999		235,800.00	238,926.74	109,371.87	238,926.74	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		0.00	430,625.01	236,842.00	430,625.01	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		(7,610,762.00)	(8,618,519.06)	(3,386,117.45)	(8,618,519.06)	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399		431,588,489.81	490,550,012.85	189,008,356.01	490,550,012.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			178,696,025.19	256,531,333.11	240,629,797.76	256,531,333.11		
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		1,414,392.00	1,583,470.00	8,329,587.00	1,583,470.00	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		(156,660,293.00)	(145,406,419.61)	(19,051,354.00)	(145,406,419.61)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(158,074,685.00)	(146,989,889.61)	(27,380,941.00)	(146,989,889.61)		

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)			20,621,340.19	109,541,443.50	213,248,856.76	109,541,443.50		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	19,601,039.18	42,758,492.13			42,758,492.13	0.00	0.0%
b) Audit Adjustments	9793	0.00	(1,500,000.00)			(1,500,000.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		19,601,039.18	41,258,492.13			41,258,492.13		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		19,601,039.18	41,258,492.13			41,258,492.13		
2) Ending Balance, June 30 (E + F1e)		40,222,379.37	150,799,935.63			150,799,935.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00			0.00		
Stores	9712	0.00	1,373,096.92			1,373,096.92		
Prepaid Items	9713	0.00	154,652.47			154,652.47		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	0.00	0.00			0.00		
c) Committed								
Stabilization Arrangements	9750	0.00	0.00			0.00		
Other Commitments	9760	0.00	0.00			0.00		
d) Assigned								
Other Assignments	9780	0.00	0.00			0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	21,772,979.00	88,400,000.00			88,400,000.00		
Unassigned/Unappropriated Amount	9790	18,449,400.37	60,872,186.24			60,872,186.24		

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	332,331,987.00	325,848,943.01	161,404,093.00	325,848,943.01	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	43,000,000.00	47,110,811.00	26,461,866.00	47,110,811.00	0.00	0.00	0.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021	0.00	0.01	225,221.94	0.01	0.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	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	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041	197,767,130.00	212,100,524.99	4,898,247.56	212,100,524.99	0.00	0.00	0.0%
Unsecured Roll Taxes	8042	12,430,626.00	12,430,626.00	9,139,516.18	12,430,626.00	0.00	0.00	0.0%
Prior Years' Taxes	8043	(11,079,842.00)	(11,079,842.00)	98,736,016.71	(11,079,842.00)	0.00	0.00	0.0%
Supplemental Taxes	8044	3,144,407.00	3,144,407.00	1,316,261.59	3,144,407.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	0.00	(67,738,688.00)	19,791,649.50	(67,738,688.00)	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	2,683,056.00	2,683,056.00	1,978,989.45	2,683,056.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		580,277,364.00	524,499,838.01	323,951,861.93	524,499,838.01	0.00	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	(29,000,000.00)	32,522,094.00	(13,959,224.00)	32,522,094.00	0.00	0.00	0.0%
Property Taxes Transfers	8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES		551,277,364.00	557,021,932.01	309,992,637.93	557,021,932.01	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations	8110	0.00	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	0.00	0.0%
Flood Control Funds	8270	0.00	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	0.00	0.0%
FEMA	8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00			
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,	8290						
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	917,753.00	12,117,753.00	70,143.16	12,117,753.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			917,753.00	12,117,753.00	70,143.16	12,117,753.00	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	2,091,036.00	2,091,036.00	2,108,391.00	2,091,036.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,480,950.00	8,129,299.00	3,582,262.40	8,129,299.00	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	16,456.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,571,986.00	10,220,335.00	5,707,109.40	10,220,335.00	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		8615	0.00	0.00	0.00	0.00		
Secured Roll								
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	34,894,620.00	34,894,620.00	14,216,746.03	34,894,620.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,850,000.00	11,053,913.91	5,358,955.07	11,053,913.91	0.00	0.0%
Interest		8660	572,792.00	572,792.00	(20,840.31)	572,792.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.01	(90,449.28)	0.01	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.01	586.60	0.01	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,200,000.00	121,200,000.02	94,403,265.17	121,200,000.02	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			48,517,412.00	167,721,325.95	113,868,263.28	167,721,325.95	0.00	0.0%
TOTAL, REVENUES			610,284,515.00	747,081,345.96	429,638,153.77	747,081,345.96	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)
Certificated Teachers' Salaries	1100	197,454,226.80	181,401,677.62	79,968,504.37	181,401,677.62	0.00	0.0%	
Certificated Pupil Support Salaries		11,014,634.90	12,121,802.16	4,510,620.77	12,121,802.16	0.00	0.0%	
Certificated Supervisors' and Administrators' Salaries		10,951,878.90	25,034,244.39	12,115,027.71	25,034,244.39	0.00	0.0%	
Other Certificated Salaries		1,496,964.40	2,087,758.80	860,254.26	2,087,758.80	0.00	0.0%	
TOTAL, CERTIFICATED SALARIES		220,917,705.00	220,645,482.97	97,454,407.11	220,645,482.97	0.00	0.0%	
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	2,468,844.00	2,925,898.41	987,026.42	2,925,898.41	0.00	0.0%	
Classified Support Salaries		14,211,589.50	18,124,600.49	7,817,502.09	18,124,600.49	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries		11,090,529.90	7,110,927.40	3,727,024.02	7,110,927.40	0.00	0.0%	
Clerical, Technical and Office Salaries		19,411,506.50	13,266,315.78	7,981,935.40	13,266,315.78	0.00	0.0%	
Other Classified Salaries		8,775,504.90	7,147,245.62	2,908,851.25	7,147,245.62	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES		55,957,974.80	48,574,987.70	23,422,339.18	48,574,987.70	0.00	0.0%	
EMPLOYEE BENEFITS								
STRS	3101-3102	44,413,828.20	39,043,851.78	16,705,350.90	39,043,851.78	0.00	0.0%	
PERS		0.00	0.00	0.00	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		22,460,060.82	18,157,487.54	7,490,796.30	18,157,487.54	0.00	0.0%	
Health and Welfare Benefits		21,603,370.81	34,350,921.88	15,247,000.12	34,350,921.88	0.00	0.0%	
Unemployment Insurance		4,023,719.47	3,603,207.38	676,455.06	3,603,207.38	0.00	0.0%	
Workers' Compensation	3601-3602	9,816,188.10	8,790,294.43	4,817,543.63	8,790,294.43	0.00	0.0%	
OPEB, Allocated		25,897,885.94	83,270,498.03	9,913,964.85	83,270,498.03	0.00	0.0%	
OPEB, Active Employees		0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS		128,215,053.34	187,216,261.04	54,851,110.86	187,216,261.04	0.00	0.0%	
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	15,750.00	17,500.00	0.00	17,500.00	0.00	0.0%	
Books and Other Reference Materials		27,880.20	20,978.00	6,461.26	20,978.00	0.00	0.0%	
Materials and Supplies		5,167,850.30	8,955,340.25	2,017,251.27	8,955,340.25	0.00	0.0%	
Noncapitalized Equipment		2,135,270.40	2,878,183.84	550,911.04	2,878,183.84	0.00	0.0%	
Food		990.00	1,100.00	0.00	1,100.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES		7,347,740.90	11,873,102.09	2,574,623.57	11,873,102.09	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	215,596.00	2,680,000.00	588,784.89	2,680,000.00	0.00	0.0%	
Travel and Conferences		579,181.20	468,107.66	52,484.45	468,107.66	0.00	0.0%	
Dues and Memberships		216,811.80	95,752.00	92,795.68	95,752.00	0.00	0.0%	
Insurance		0.00	0.00	0.00	0.00	0.00	0.0%	
Operations and Housekeeping Services		9,163,095.30	4,823,401.00	(424,244.88)	4,823,401.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,978,982.10	1,858,005.94	737,364.60	1,858,005.94	0.00	0.0%	
Transfers of Direct Costs		0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		13,403,296.27	17,576,792.77	11,687,690.63	17,576,792.77	0.00	0.0%	
Communications		968,015.10	2,687,086.99	1,010,903.50	2,687,086.99	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		26,524,977.77	30,189,146.36	13,745,778.87	30,189,146.36	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)
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		10,800.00	16,926.74	1,360.00	16,926.74	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		225,000.00	222,000.00	108,011.87	222,000.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			235,800.00	238,926.74	109,371.87	238,926.74	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	430,625.01	236,842.00	430,625.01	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		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	430,625.01	236,842.00	430,625.01	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		(5,135,716.00)	(6,092,314.70)	(1,929,591.45)	(6,092,314.70)	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		(2,475,046.00)	(2,526,204.36)	(1,456,526.00)	(2,526,204.36)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,610,762.00)	(8,618,519.06)	(3,386,117.45)	(8,618,519.06)	0.00	0.0%
TOTAL, EXPENDITURES			431,588,489.81	490,550,012.85	189,008,356.01	490,550,012.85	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		1,414,392.00	0.00	4,276,286.00	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	2,469,831.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	1,583,470.00	1,583,470.00	1,583,470.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,414,392.00	1,583,470.00	8,329,587.00	1,583,470.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		(156,660,293.00)	(145,406,419.61)	(19,051,354.00)	(145,406,419.61)	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(156,660,293.00)	(145,406,419.61)	(19,051,354.00)	(145,406,419.61)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(158,074,685.00)	(146,989,889.61)	(27,380,941.00)	(146,989,889.61)	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		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		183,383,584.94	177,276,574.06	19,166,492.49	177,276,574.06	0.00	0.0%
3) Other State Revenue	8300-8599		106,710,509.42	172,323,281.62	36,770,571.58	172,323,281.62	0.00	0.0%
4) Other Local Revenue	8600-8799		205,177,262.00	240,609,213.04	134,346,681.58	240,609,213.04	0.00	0.0%
5) TOTAL, REVENUES			495,271,356.36	590,209,068.72	190,283,745.65	590,209,068.72		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		230,431,981.21	235,183,613.92	82,379,703.49	235,183,613.92	0.00	0.0%
2) Classified Salaries	2000-2999		110,606,280.00	114,542,868.23	43,901,654.97	114,542,868.23	0.00	0.0%
3) Employee Benefits	3000-3999		132,255,361.39	183,119,539.81	49,922,704.35	183,119,539.81	0.00	0.0%
4) Books and Supplies	4000-4999		25,205,035.52	29,974,990.91	8,203,966.25	29,974,990.91	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		119,940,922.05	166,221,558.97	50,639,002.67	166,221,558.97	0.00	0.0%
6) Capital Outlay	6000-6999		59,832.00	6,156,976.47	1,217,567.88	6,156,976.47	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299							
	7400-7499		1,358,324.00	9,358,324.00	0.00	9,358,324.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		5,135,716.00	6,092,314.70	1,929,591.45	6,092,314.70	0.00	0.0%
9) TOTAL, EXPENDITURES			624,993,452.17	750,650,187.01	238,194,191.06	750,650,187.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,722,095.81)	(160,441,118.29)	(47,910,445.41)	(160,441,118.29)		
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		12,512,224.78	2,361,842.79	0.00	2,361,842.79	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		156,660,293.00	145,406,419.64	19,051,354.00	145,406,419.64	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			144,148,068.22	143,044,576.85	19,051,354.00	143,044,576.85		

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)			14,425,972.41	(17,396,541.44)	(28,859,091.41)	(17,396,541.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	35,879,429.61	84,963,542.24			84,963,542.24	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)		35,879,429.61	84,963,542.24			84,963,542.24		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		35,879,429.61	84,963,542.24			84,963,542.24		
2) Ending Balance, June 30 (E + F1e)		50,305,402.02	67,567,000.80			67,567,000.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00			0.00		
Stores	9712	0.00	0.00			0.00		
Prepaid Items	9713	0.00	0.00			0.00		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	50,305,422.76	67,567,009.60			67,567,009.60		
c) Committed								
Stabilization Arrangements	9750	0.00	0.00			0.00		
Other Commitments	9760	0.00	0.00			0.00		
d) Assigned								
Other Assignments	9780	0.00	0.00			0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	(20.74)	(8.80)			(8.80)		

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		0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		13,251,292.00	13,251,292.24	0.00	13,251,292.24	0.00	0.0%
Special Education Discretionary Grants	8182		716,736.88	1,299,966.51	145.56	1,299,966.51	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00		
Flood Control Funds	8270		0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00		
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		21,062.00	21,062.00	0.00	21,062.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	12,675,097.00	13,200,970.03	2,710,544.00	13,200,970.03	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	2,041,708.50	2,827,950.97	1,134,711.48	2,827,950.97	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,626,284.30	2,858,591.64	395,014.24	2,858,591.64	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,	5630	8290	4,364,965.26	6,140,937.86	151,872.90	6,140,937.86	0.00	0.0%
Other NCLB / Every Student Succeeds Act	Career and Technical Education	3500-3599	0.00	30,000.01	0.00	30,000.01	0.00	0.0%
All Other Federal Revenue	All Other	8290	148,686,439.00	137,645,802.80	14,774,204.31	137,645,802.80	0.00	0.0%
TOTAL, FEDERAL REVENUE			183,383,584.94	177,276,574.06	19,166,492.49	177,276,574.06	0.00	0.0%
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	41,394,182.00	36,332,077.01	1,801,747.00	36,332,077.01	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	859,776.20	517,721.84	0.00	517,721.84	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,443,777.00	3,241,745.00	(61,101.08)	3,241,745.00	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	12,085,478.00	14,123,279.21	13,187.48	14,123,279.21	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	1,728,193.30	2,359,166.07	0.00	2,359,166.07	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	498,888.00	498,888.00	0.00	498,888.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	47,700,214.92	115,250,404.49	35,016,738.18	115,250,404.49	0.00	0.0%
TOTAL, OTHER STATE REVENUE			106,710,509.42	172,323,281.62	36,770,571.58	172,323,281.62	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	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		89,610,000.00	89,610,000.00	22,704,261.76	89,610,000.00	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								
Sales	8629		0.00	0.00	0.00	0.00	0.00	0.0%
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	0.03	(30,972.98)	0.03	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%) Adjustment	8691		0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources	8697		1,337,262.00	9,337,262.00	0.00	9,337,262.00	0.00	0.0%
All Other Local Revenue	8699		114,230,000.00	141,661,951.01	111,673,392.80	141,661,951.01	0.00	0.0%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			205,177,262.00	240,609,213.04	134,346,681.58	240,609,213.04	0.00	0.0%
TOTAL, REVENUES			495,271,356.36	590,209,068.72	190,283,745.65	590,209,068.72	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		146,297,280.22	154,526,496.10	50,864,755.13	154,526,496.10	0.00	0.0%
Certificated Pupil Support Salaries	1200		57,877,597.69	52,900,974.38	20,023,610.89	52,900,974.38	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		17,558,158.70	19,047,999.66	8,481,481.33	19,047,999.66	0.00	0.0%
Other Certificated Salaries	1900		8,698,944.60	8,708,143.78	3,009,856.14	8,708,143.78	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			230,431,981.21	235,183,613.92	82,379,703.49	235,183,613.92	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		48,025,631.25	43,874,026.91	16,698,088.44	43,874,026.91	0.00	0.0%
Classified Support Salaries	2200		24,865,574.50	21,216,037.91	8,363,710.98	21,216,037.91	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		9,612,972.10	13,676,999.95	4,654,825.55	13,676,999.95	0.00	0.0%
Clerical, Technical and Office Salaries	2400		13,687,734.50	19,907,077.80	7,895,891.72	19,907,077.80	0.00	0.0%
Other Classified Salaries	2900		14,414,367.65	15,868,725.66	6,289,138.28	15,868,725.66	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			110,606,280.00	114,542,868.23	43,901,654.97	114,542,868.23	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		37,049,192.03	82,958,987.24	13,301,180.42	82,958,987.24	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		23,243,647.21	28,216,866.69	8,446,574.15	28,216,866.69	0.00	0.0%
Health and Welfare Benefits	3401-3402		37,123,895.53	33,788,598.87	13,682,979.41	33,788,598.87	0.00	0.0%
Unemployment Insurance	3501-3502		3,549,899.64	3,883,494.62	686,686.97	3,883,494.62	0.00	0.0%
Workers' Compensation	3601-3602		8,660,149.24	9,473,756.59	4,850,453.03	9,473,756.59	0.00	0.0%
OPEB, Allocated	3701-3702		22,628,577.74	24,797,835.80	8,954,830.37	24,797,835.80	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			132,255,361.39	183,119,539.81	49,922,704.35	183,119,539.81	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		2,445,527.00	1,702,629.24	1,009,922.54	1,702,629.24	0.00	0.0%
Books and Other Reference Materials	4200		593,803.80	1,092,766.38	154,949.59	1,092,766.38	0.00	0.0%
Materials and Supplies	4300		17,403,063.12	18,339,136.92	4,280,472.89	18,339,136.92	0.00	0.0%
Noncapitalized Equipment	4400		4,758,531.60	8,418,535.11	2,758,621.23	8,418,535.11	0.00	0.0%
Food	4700		4,110.00	421,923.26	0.00	421,923.26	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,205,035.52	29,974,990.91	8,203,966.25	29,974,990.91	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		52,813,166.00	59,053,516.47	16,479,010.30	59,053,516.47	0.00	0.0%
Travel and Conferences	5200		679,595.78	724,053.83	64,431.11	724,053.83	0.00	0.0%
Dues and Memberships	5300		200,090.20	313,850.00	49,909.40	313,850.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		1,078,121.70	5,708,816.00	2,720,876.08	5,708,816.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,434,871.90	4,287,791.81	1,361,313.49	4,287,791.81	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		57,698,835.55	90,762,264.00	28,371,796.46	90,762,264.00	0.00	0.0%
Communications	5900		6,036,240.92	5,371,266.86	1,591,665.83	5,371,266.86	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,940,922.05	166,221,558.97	50,639,002.67	166,221,558.97	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)
CAPITAL OUTLAY								
Land	6100	6100	0.00	1,456,324.14	643,538.38	1,456,324.14	0.00	0.0%
Land Improvements	6170	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	6200	12,832.00	4,570,640.46	591,147.28	4,570,640.46	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	6400	47,000.00	130,011.87	(17,117.78)	130,011.87	0.00	0.0%
Equipment Replacement	6500	6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600	6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,832.00	6,156,976.47	1,217,567.88	6,156,976.47	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130	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	7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142	7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211	7211	1,337,262.00	9,337,262.00	0.00	9,337,262.00	0.00	0.0%
To County Offices	7212	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	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	21,062.00	21,062.00	0.00	21,062.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,358,324.00	9,358,324.00	0.00	9,358,324.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	7310	5,135,716.00	6,092,314.70	1,929,591.45	6,092,314.70	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,135,716.00	6,092,314.70	1,929,591.45	6,092,314.70	0.00	0.0%
TOTAL, EXPENDITURES			624,993,452.17	750,650,187.01	238,194,191.06	750,650,187.01	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		5,916,382.00	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		4,234,000.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		2,361,842.78	2,361,842.79	0.00	2,361,842.79	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,512,224.78	2,361,842.79	0.00	2,361,842.79	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		156,660,293.00	145,406,419.64	19,051,354.00	145,406,419.64	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			156,660,293.00	145,406,419.64	19,051,354.00	145,406,419.64	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			144,148,068.22	143,044,576.85	19,051,354.00	143,044,576.85	0.00	0.0%
(a - b + c - d + e)								

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		551,277,364.00	557,021,932.01	309,992,637.93	557,021,932.01	0.00	0.0%
2) Federal Revenue	8100-8299		184,301,337.94	189,394,327.06	19,236,635.65	189,394,327.06	0.00	0.0%
3) Other State Revenue	8300-8599		116,282,495.42	182,543,616.62	42,477,680.98	182,543,616.62	0.00	0.0%
4) Other Local Revenue	8600-8799		253,694,674.00	408,330,538.99	248,214,944.86	408,330,538.99	0.00	0.0%
5) TOTAL, REVENUES			1,105,555,871.36	1,337,290,414.68	619,921,899.42	1,337,290,414.68		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		451,349,686.21	455,829,096.89	179,834,110.60	455,829,096.89	0.00	0.0%
2) Classified Salaries	2000-2999		166,564,254.80	163,117,855.93	67,323,994.15	163,117,855.93	0.00	0.0%
3) Employee Benefits	3000-3999		260,470,414.73	370,335,800.85	104,773,815.21	370,335,800.85	0.00	0.0%
4) Books and Supplies	4000-4999		32,552,776.42	41,848,093.00	10,778,589.82	41,848,093.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		146,465,899.82	196,410,705.33	64,384,781.54	196,410,705.33	0.00	0.0%
6) Capital Outlay	6000-6999		295,632.00	6,395,903.21	1,326,939.75	6,395,903.21	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		1,358,324.00	9,788,949.01	236,842.00	9,788,949.01	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		(2,475,046.00)	(2,526,204.36)	(1,456,526.00)	(2,526,204.36)	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399		1,056,581,941.98	1,241,200,199.86	427,202,547.07	1,241,200,199.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			48,973,929.38	96,090,214.82	192,719,352.35	96,090,214.82		
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		13,926,616.78	3,945,312.79	8,329,587.00	3,945,312.79	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	0.03	0.00	0.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,926,616.78)	(3,945,312.76)	(8,329,587.00)	(3,945,312.76)		

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)			35,047,312.60	92,144,902.06	184,389,765.35	92,144,902.06		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	55,480,468.79	127,722,034.37			127,722,034.37	0.00	0.0%
b) Audit Adjustments	9793	0.00	(1,500,000.00)			(1,500,000.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		55,480,468.79	126,222,034.37			126,222,034.37		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		55,480,468.79	126,222,034.37			126,222,034.37		
2) Ending Balance, June 30 (E + F1e)		90,527,781.39	218,366,936.43			218,366,936.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00			0.00		
Stores	9712	0.00	1,373,096.92			1,373,096.92		
Prepaid Items	9713	0.00	154,652.47			154,652.47		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	50,305,422.76	67,567,009.60			67,567,009.60		
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	21,772,979.00	88,400,000.00			88,400,000.00		
Unassigned/Unappropriated Amount	9790	18,449,379.63	60,872,177.44			60,872,177.44		

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	332,331,987.00	325,848,943.01	161,404,093.00	325,848,943.01	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	43,000,000.00	47,110,811.00	26,461,866.00	47,110,811.00	0.00	0.00	0.0%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021	0.00	0.01	225,221.94	0.01	0.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	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	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041	197,767,130.00	212,100,524.99	4,898,247.56	212,100,524.99	0.00	0.00	0.0%
Unsecured Roll Taxes	8042	12,430,626.00	12,430,626.00	9,139,516.18	12,430,626.00	0.00	0.00	0.0%
Prior Years' Taxes	8043	(11,079,842.00)	(11,079,842.00)	98,736,016.71	(11,079,842.00)	0.00	0.00	0.0%
Supplemental Taxes	8044	3,144,407.00	3,144,407.00	1,316,261.59	3,144,407.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	0.00	(67,738,688.00)	19,791,649.50	(67,738,688.00)	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	2,683,056.00	2,683,056.00	1,978,989.45	2,683,056.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		580,277,364.00	524,499,838.01	323,951,861.93	524,499,838.01	0.00	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	(29,000,000.00)	32,522,094.00	(13,959,224.00)	32,522,094.00	0.00	0.00	0.0%
Property Taxes Transfers	8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES		551,277,364.00	557,021,932.01	309,992,637.93	557,021,932.01	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	13,251,292.00	13,251,292.24	0.00	13,251,292.24	0.00	0.00	0.0%
Special Education Discretionary Grants	8182	716,736.88	1,299,966.51	145.56	1,299,966.51	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	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	0.00	0.0%
Forest Reserve Funds	8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	21,062.00	21,062.00	0.00	21,062.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	12,675,097.00	13,200,970.03	2,710,544.00	13,200,970.03	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	2,041,708.50	2,827,950.97	1,134,711.48	2,827,950.97	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,626,284.30	2,858,591.64	395,014.24	2,858,591.64	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
			3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,					
Other NCLB / Every Student Succeeds Act	5630	8290	4,364,965.26	6,140,937.86	151,872.90	6,140,937.86	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	30,000.01	0.00	30,000.01	0.00	0.0%
All Other Federal Revenue	All Other	8290	149,604,192.00	149,763,555.80	14,844,347.47	149,763,555.80	0.00	0.0%
TOTAL, FEDERAL REVENUE			184,301,337.94	189,394,327.06	19,236,635.65	189,394,327.06	0.00	0.0%
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	41,394,182.00	36,332,077.01	1,801,747.00	36,332,077.01	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	859,776.20	517,721.84	0.00	517,721.84	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	2,091,036.00	2,091,036.00	2,108,391.00	2,091,036.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	9,924,727.00	11,371,044.00	3,521,161.32	11,371,044.00	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	12,085,478.00	14,123,279.21	13,187.48	14,123,279.21	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	1,728,193.30	2,359,166.07	0.00	2,359,166.07	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	498,888.00	498,888.00	0.00	498,888.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	47,700,214.92	115,250,404.49	35,033,194.18	115,250,404.49	0.00	0.0%
TOTAL, OTHER STATE REVENUE			116,282,495.42	182,543,616.62	42,477,680.98	182,543,616.62	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	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		89,610,000.00	89,610,000.00	22,704,261.76	89,610,000.00	0.00	0.0%
Other	8622		34,894,620.00	34,894,620.00	14,216,746.03	34,894,620.00	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		11,850,000.00	11,053,913.91	5,358,955.07	11,053,913.91	0.00	0.0%
Interest	8660		572,792.00	572,792.00	(20,840.31)	572,792.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.04	(121,422.26)	0.04	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.01	586.60	0.01	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		1,337,262.00	9,337,262.00	0.00	9,337,262.00	0.00	0.0%
All Other Local Revenue	8699		115,430,000.00	262,861,951.03	206,076,657.97	262,861,951.03	0.00	0.0%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			253,694,674.00	408,330,538.99	248,214,944.86	408,330,538.99	0.00	0.0%
TOTAL, REVENUES			1,105,555,871.36	1,337,290,414.68	619,921,899.42	1,337,290,414.68	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	343,751,507.02	335,928,173.72	130,833,259.50	335,928,173.72		0.00	0.0%
Certificated Pupil Support Salaries	1200	68,892,232.59	65,022,776.54	24,534,231.66	65,022,776.54		0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	28,510,037.60	44,082,244.05	20,596,509.04	44,082,244.05		0.00	0.0%
Other Certificated Salaries	1900	10,195,909.00	10,795,902.58	3,870,110.40	10,795,902.58		0.00	0.0%
TOTAL, CERTIFICATED SALARIES		451,349,686.21	455,829,096.89	179,834,110.60	455,829,096.89		0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	50,494,475.25	46,799,925.32	17,685,114.86	46,799,925.32		0.00	0.0%
Classified Support Salaries	2200	39,077,164.00	39,340,638.40	16,181,213.07	39,340,638.40		0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	20,703,502.00	20,787,927.35	8,381,849.57	20,787,927.35		0.00	0.0%
Clerical, Technical and Office Salaries	2400	33,099,241.00	33,173,393.58	15,877,827.12	33,173,393.58		0.00	0.0%
Other Classified Salaries	2900	23,189,872.55	23,015,971.28	9,197,989.53	23,015,971.28		0.00	0.0%
TOTAL, CLASSIFIED SALARIES		166,564,254.80	163,117,855.93	67,323,994.15	163,117,855.93		0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102	81,463,020.23	122,002,839.02	30,006,531.32	122,002,839.02		0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00		0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	45,703,708.03	46,374,354.23	15,937,370.45	46,374,354.23		0.00	0.0%
Health and Welfare Benefits	3401-3402	58,727,266.34	68,139,520.75	28,929,979.53	68,139,520.75		0.00	0.0%
Unemployment Insurance	3501-3502	7,573,619.11	7,486,702.00	1,363,142.03	7,486,702.00		0.00	0.0%
Workers' Compensation	3601-3602	18,476,337.34	18,264,051.02	9,667,996.66	18,264,051.02		0.00	0.0%
OPEB, Allocated	3701-3702	48,526,463.68	108,068,333.83	18,868,795.22	108,068,333.83		0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00		0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00		0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		260,470,414.73	370,335,800.85	104,773,815.21	370,335,800.85		0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	2,461,277.00	1,720,129.24	1,009,922.54	1,720,129.24		0.00	0.0%
Books and Other Reference Materials	4200	621,684.00	1,113,744.38	161,410.85	1,113,744.38		0.00	0.0%
Materials and Supplies	4300	22,570,913.42	27,294,477.17	6,297,724.16	27,294,477.17		0.00	0.0%
Noncapitalized Equipment	4400	6,893,802.00	11,296,718.95	3,309,532.27	11,296,718.95		0.00	0.0%
Food	4700	5,100.00	423,023.26	0.00	423,023.26		0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		32,552,776.42	41,848,093.00	10,778,589.82	41,848,093.00		0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	53,028,762.00	61,733,516.47	17,067,795.19	61,733,516.47		0.00	0.0%
Travel and Conferences	5200	1,258,776.98	1,192,161.49	116,915.56	1,192,161.49		0.00	0.0%
Dues and Memberships	5300	416,902.00	409,602.00	142,705.08	409,602.00		0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00		0.00	0.0%
Operations and Housekeeping Services	5500	10,241,217.00	10,532,217.00	2,296,631.20	10,532,217.00		0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	3,413,854.00	6,145,797.75	2,098,678.09	6,145,797.75		0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00		0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00		0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	71,102,131.82	108,339,056.77	40,059,487.09	108,339,056.77		0.00	0.0%
Communications	5900	7,004,256.02	8,058,353.85	2,602,569.33	8,058,353.85		0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		146,465,899.82	196,410,705.33	64,384,781.54	196,410,705.33		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)
CAPITAL OUTLAY								
Land	6100	6100	0.00	1,456,324.14	643,538.38	1,456,324.14	0.00	0.0%
Land Improvements	6170	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	6200	23,632.00	4,587,567.20	592,507.28	4,587,567.20	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	6400	272,000.00	352,011.87	90,894.09	352,011.87	0.00	0.0%
Equipment Replacement	6500	6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600	6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			295,632.00	6,395,903.21	1,326,939.75	6,395,903.21	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130	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	7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142	7142	0.00	430,625.01	236,842.00	430,625.01	0.00	0.0%
Payments to JPAs	7143	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211	7211	1,337,262.00	9,337,262.00	0.00	9,337,262.00	0.00	0.0%
To County Offices	7212	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	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	21,062.00	21,062.00	0.00	21,062.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,358,324.00	9,788,949.01	236,842.00	9,788,949.01	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund	7350	7350	(2,475,046.00)	(2,526,204.36)	(1,456,526.00)	(2,526,204.36)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,475,046.00)	(2,526,204.36)	(1,456,526.00)	(2,526,204.36)	0.00	0.0%
TOTAL, EXPENDITURES			1,056,581,941.98	1,241,200,199.86	427,202,547.07	1,241,200,199.86	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		7,330,774.00	0.00	4,276,286.00	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		4,234,000.00	0.00	2,469,831.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		2,361,842.78	3,945,312.79	1,583,470.00	3,945,312.79	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,926,616.78	3,945,312.79	8,329,587.00	3,945,312.79	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.03	0.00	0.03		
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.03	0.00	0.03	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(13,926,616.78)	(3,945,312.76)	(8,329,587.00)	(3,945,312.76)	0.00	0.0%

Resource	Description	Projected Year Totals
3210	Elementary and Secondary School Emergen	0.02
3212	Elementary and Secondary School Relief II (179,744.58
3213	Elementary and Secondary School Emergen	9.30
3214	Elementary and Secondary School Emergen	18,512,617.00
6230	California Clean Energy Jobs Act	3,344.11
6266		15,214,023.00
6300	Lottery: Instructional Materials	3,168,359.40
6536		2.00
7311	Classified School Employee Professional De	241,972.00
7415	Classified School Employee Summer Assista	61,105.58
7425	Expanded Learning Opportunities (ELO) Gra	3,154,021.49
7426	Expanded Learning Opportunities (ELO) Gra	1,474,931.70
7810	Other Restricted State	2,197,915.50
8150	Ongoing & Major Maintenance Account (RM,	538,159.41
9010	Other Restricted Local	22,820,804.51
Total, Restricted Balance		<u>67,567,009.60</u>

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	557,021,932.01	2.29%	569,800,000.00	0.09%	570,300,000.00
2. Federal Revenues	8100-8299	12,117,753.00	-92.42%	918,000.00	0.00%	918,000.00
3. Other State Revenues	8300-8599	10,220,335.00	0.78%	10,300,000.00	0.97%	10,400,000.00
4. Other Local Revenues	8600-8799	167,721,325.95	-68.76%	52,400,000.00	4.20%	54,600,000.00
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	(145,406,419.61)	11.14%	(161,600,000.00)	2.48%	(165,600,000.00)
6. Total (Sum lines A1 thru A5c)		601,674,926.35	-21.58%	471,818,000.00	-0.25%	470,618,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				220,645,482.97		248,191,482.97
b. Step & Column Adjustment				2,246,000.00		2,482,000.00
c. Cost-of-Living Adjustment				25,300,000.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	220,645,482.97	12.48%	248,191,482.97	1.00%	250,673,482.97
2. Classified Salaries						
a. Base Salaries				48,574,987.70		77,681,987.70
b. Step & Column Adjustment				507,000.00		788,000.00
c. Cost-of-Living Adjustment				28,600,000.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,574,987.70	59.92%	77,681,987.70	1.01%	78,469,987.70
3. Employee Benefits	3000-3999	187,216,261.04	-17.26%	154,900,000.00	-3.23%	149,900,000.00
4. Books and Supplies	4000-4999	11,873,102.09	-5.16%	11,261,000.00	2.92%	11,590,000.00
5. Services and Other Operating Expenditures	5000-5999	30,189,146.36	127.05%	68,544,000.00	5.33%	72,195,000.00
6. Capital Outlay	6000-6999	238,926.74	23.05%	294,000.00	0.34%	295,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	430,625.01	4.96%	452,000.00	5.09%	475,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,618,519.06)	0.95%	(8,700,000.00)	3.10%	(8,970,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,583,470.00	332.59%	6,850,000.00	-22.63%	5,300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(57,500,000.00)		(59,100,000.00)
11. Total (Sum lines B1 thru B10)		492,133,482.85	2.00%	501,974,470.67	-0.23%	500,828,470.67
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		109,541,443.50		(30,156,470.67)		(30,210,470.67)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		41,258,492.13		150,799,935.63		120,643,464.96
2. Ending Fund Balance (Sum lines C and D1)		150,799,935.63		120,643,464.96		90,432,994.29
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,527,749.39		41,527,749.39		41,527,749.39
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		56,815,715.57		26,600,000.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	88,400,000.00		22,300,000.00		22,300,000.00
2. Unassigned/Unappropriated	9790	60,872,186.24		0.00		5,244.90
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		150,799,935.63		120,643,464.96		90,432,994.29

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		56,815,715.57		26,600,000.00
b. Reserve for Economic Uncertainties	9789	88,400,000.00		22,300,000.00		22,300,000.00
c. Unassigned/Unappropriated	9790	60,872,186.24		0.00		5,244.90
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		149,272,186.24		79,115,715.57		48,905,244.90
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.						
See, "San Francisco Unified School District & County Office of Education 2021-22 Second Interim Report Planning Factors and Summary of Trends" for detailed revenue and expenditure trend assumptions.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	177,276,574.06	-74.77%	44,723,000.00	2.50%	45,841,000.00
3. Other State Revenues	8300-8599	172,323,281.62	-23.20%	132,344,000.00	2.54%	135,700,000.00
4. Other Local Revenues	8600-8799	240,609,213.04	-11.43%	213,100,000.00	2.49%	218,400,000.00
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	145,406,419.64	11.14%	161,600,000.00	2.48%	165,600,000.00
6. Total (Sum lines A1 thru A5c)		735,615,488.36	-24.99%	551,767,000.00	2.50%	565,541,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				235,183,613.92		216,235,413.92
b. Step & Column Adjustment				2,351,800.00		2,162,350.00
c. Cost-of-Living Adjustment				(21,300,000.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	235,183,613.92	-8.06%	216,235,413.92	1.00%	218,397,763.92
2. Classified Salaries						
a. Base Salaries				114,542,868.23		88,087,868.23
b. Step & Column Adjustment				1,145,000.00		880,900.00
c. Cost-of-Living Adjustment				(27,600,000.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	114,542,868.23	-23.10%	88,087,868.23	1.00%	88,968,768.23
3. Employee Benefits	3000-3999	183,119,539.81	-41.69%	106,770,000.00	1.00%	107,840,000.00
4. Books and Supplies	4000-4999	29,974,990.91	-0.22%	29,909,000.00	2.91%	30,780,000.00
5. Services and Other Operating Expenditures	5000-5999	166,221,558.97	-25.31%	124,150,000.00	2.90%	127,750,000.00
6. Capital Outlay	6000-6999	6,156,976.47	-14.00%	5,295,000.00	2.91%	5,449,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,358,324.00	3.46%	9,682,000.00	-99.35%	63,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,092,314.70	4.33%	6,356,000.00	2.89%	6,540,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,361,842.79	-9.90%	2,128,000.00	1.03%	2,150,000.00
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)		753,012,029.80	-21.83%	588,613,282.15	-0.11%	587,938,532.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(17,396,541.44)		(36,846,282.15)		(22,397,532.15)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		84,963,542.24		67,567,000.80		30,720,718.65
2. Ending Fund Balance (Sum lines C and D1)		67,567,000.80		30,720,718.65		8,323,186.50
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	67,567,009.60		30,720,718.65		8,323,186.50
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	(8.80)		0.00		0.00
f. Total Components of Ending Fund Balance		67,567,000.80		30,720,718.65		8,323,186.50
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See, "San Francisco Unified School District & County Office of Education 2021-22 Second Interim Report Planning Factors and Summary of Trends" for detailed revenue and expenditure trend assumptions.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	557,021,932.01	2.29%	569,800,000.00	0.09%	570,300,000.00
2. Federal Revenues	8100-8299	189,394,327.06	-75.90%	45,641,000.00	2.45%	46,759,000.00
3. Other State Revenues	8300-8599	182,543,616.62	-21.86%	142,644,000.00	2.42%	146,100,000.00
4. Other Local Revenues	8600-8799	408,330,538.99	-34.98%	265,500,000.00	2.82%	273,000,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.03	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,337,290,414.71	-23.46%	1,023,585,000.00	1.23%	1,036,159,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				455,829,096.89		464,426,896.89
b. Step & Column Adjustment				4,597,800.00		4,644,350.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,000,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	455,829,096.89	1.89%	464,426,896.89	1.00%	469,071,246.89
2. Classified Salaries						
a. Base Salaries				163,117,855.93		165,769,855.93
b. Step & Column Adjustment				1,652,000.00		1,668,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,000,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	163,117,855.93	1.63%	165,769,855.93	1.01%	167,438,755.93
3. Employee Benefits	3000-3999	370,335,800.85	-29.34%	261,670,000.00	-1.50%	257,740,000.00
4. Books and Supplies	4000-4999	41,848,093.00	-1.62%	41,170,000.00	2.91%	42,370,000.00
5. Services and Other Operating Expenditures	5000-5999	196,410,705.33	-1.89%	192,694,000.00	3.76%	199,945,000.00
6. Capital Outlay	6000-6999	6,395,903.21	-12.62%	5,589,000.00	2.77%	5,744,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,788,949.01	3.52%	10,134,000.00	-94.69%	538,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,526,204.36)	-7.21%	(2,344,000.00)	3.67%	(2,430,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,945,312.79	127.56%	8,978,000.00	-17.02%	7,450,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(57,500,000.00)		(59,100,000.00)
11. Total (Sum lines B1 thru B10)		1,245,145,512.65	-12.41%	1,090,587,752.82	-0.17%	1,088,767,002.82
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		92,144,902.06		(67,002,752.82)		(52,608,002.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		126,222,034.37		218,366,936.43		151,364,183.61
2. Ending Fund Balance (Sum lines C and D1)		218,366,936.43		151,364,183.61		98,756,180.79
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,527,749.39		41,527,749.39		41,527,749.39
b. Restricted	9740	67,567,009.60		30,720,718.65		8,323,186.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		56,815,715.57		26,600,000.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	88,400,000.00		22,300,000.00		22,300,000.00
2. Unassigned/Unappropriated	9790	60,872,177.44		0.00		5,244.90
f. Total Components of Ending Fund Balance		218,366,936.43		151,364,183.61		98,756,180.79
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		56,815,715.57		26,600,000.00
b. Reserve for Economic Uncertainties	9789	88,400,000.00		22,300,000.00		22,300,000.00
c. Unassigned/Unappropriated	9790	60,872,186.24		0.00		5,244.90
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(8.80)		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)		149,272,177.44		79,115,715.57		48,905,244.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.99%		7.25%		4.49%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		No				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		50,379.11		50,000.00		50,000.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,245,145,512.65		1,090,587,752.82		1,088,767,002.82
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)		1,245,145,512.65		1,090,587,752.82		1,088,767,002.82
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)		24,902,910.25		21,811,755.06		21,775,340.06
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)		24,902,910.25		21,811,755.06		21,775,340.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

18-Mar-22

Budget-Based CASH FLOW PROJECTION GENERAL FUND (01)														
FISCAL YEAR 2021-2022														
PARTICULARS	Account Codes	Actuals JULY	Actuals AUGUST	Actuals SEPTEMBER	Actuals OCTOBER	Actuals NOVEMBER	Actuals DECEMBER	Projected JANUARY	Projected FEBRUARY	Projected MARCH	Projected APRIL	Projected MAY	Projected JUN	Projected TOTAL
A. BEGINNING CASH (per GL), No TRANS	9110-9135	142,126,355	141,497,314	186,523,262	191,821,768	168,154,425	118,620,937	265,219,288	264,470,418	218,592,371	126,071,185	162,884,990	142,195,293	142,126,355
B. RECEIPTS: LCFF% LCFF REVENUE EPA %		5%	5%	9%	9%	9%	9%	1/5	1/5	1/5	1/5	1/5	1/5	100%
State Aid	8011	14,673,099	14,673,099	26,411,579	26,411,579	26,411,579	26,411,579	26,411,579	32,888,970	32,888,970	32,888,970	32,888,970	32,888,970	32,888,943
EPA	8012	-	-	13,230,933	-	-	13,230,933	-	-	-	-	-	13,230,933	52,923,732
PROPERTY TAX	8020-8079	804,179	8,545,960	-	237,121	106,549,337	56,371,014	2,940,363	445,301	20,599,171	8,507,730	434,660	205,434,837	
IN-LIEU TAX (CHARTER SCHOOLS)	8096	-	(1,675,107)	(3,350,213)	(2,233,476)	(2,233,476)	(2,233,476)	(2,233,476)	(2,477,762)	(4,152,864)	(2,198,576)	(2,198,576)	(2,198,576)	(27,185,580)
FEDERAL REVENUES	8100-8299	-	6,985,039	1,236,870	2,110,807	433,192	6,252,396	2,218,332	824,599	663,734	17,744,442	21,376,580	129,548,337	189,394,327
OTHER STATE REVENUES	8300-8599	1,257,089	328,739	5,282,707	3,278,428	7,919,579	24,559,145	689,287	341,122	5,832,731	1,760,772	27,868,963	103,425,055	182,543,617
OTHER LOCAL REVENUES	8600-8799	1,126,837	3,760,039	30,558,300	26,402,109	5,187,119	156,962,669	24,339,294	13,086,538	7,317,196	66,490,254	7,076,633	66,023,550	408,330,538
TOTAL RECEIPTS		17,861,204	32,617,769	73,370,176	55,969,447	37,955,114	331,732,583	107,796,030	47,603,829	56,226,001	137,285,032	95,520,300	343,352,929	1,337,290,414
C: DISBURSEMENTS:														
CERTIFICATED SALARIES	1000-1999	5,310,115	33,717,078	35,528,863	35,184,423	34,753,153	35,454,876	39,411,513	39,411,513	39,411,513	39,411,513	39,411,513	78,823,025	455,829,096
CLASSIFIED SALARIES	2000-2999	5,189,479	13,220,923	11,712,133	12,732,873	11,985,018	12,500,921	13,682,358	13,682,358	27,364,717	13,682,358	13,682,358	13,682,358	163,117,856
EMPLOYEE BENEFITS	3000-3999	4,518,431	20,683,172	19,785,380	20,007,341	19,857,246	19,948,167	31,505,152	31,505,152	63,010,304	31,505,152	31,505,152	31,505,152	370,335,801
BOOKS & SUPPLIES	4000-4999	12,598	1,024,390	1,954,606	2,559,111	2,644,988	1,535,260	1,034,615	2,433,392	4,029,032	5,554,799	6,582,346	12,482,956	41,848,093
SERVICES & OTHER EXP	5000-5999	890,552	2,480,547	7,151,809	12,257,311	16,682,334	14,187,940	10,661,033	14,590,491	11,787,273	21,569,265	71,274,462	196,410,705	
CAPITAL OUTLAYS	6000-6599	7,903	2,502	486,500	258,302	421,322	140,979	21,964	688,193	23,202	69,612	206,850	4,068,573	6,395,903
OTHER OUTGO (TO COUNTY FUND)	7100-7299	21,531	21,531	38,756	38,756	38,861	38,756	38,756	38,756	21,964	688,193	23,202	9,552,002	9,788,949
INDIRECT COST	7300-7399	(206,254)	(206,254)	(206,254)	(206,254)	(206,254)	(206,254)	(206,254)	(206,254)	(206,254)	(206,254)	(206,254)	(213,936)	(213,936)
INTERFUND TRANSFERS OUT (12, 13, 40)	7600-7630	2,547,201	963,731	963,731	963,731	963,731	963,731	963,731	963,731	1,069,366	(6,746,117)	2,256,208	3,945,313	0
TOTAL DISBURSEMENTS		18,291,556	71,907,620	77,415,524	83,795,594	87,140,399	84,558,002	97,212,129	93,638,280	148,215,323	101,796,736	112,743,548	268,430,802	1,245,145,512
REVENUES OVER (UNDER) EXPENDITURES		(430,352)	(39,289,851)	(4,045,348)	(27,826,147)	(49,185,285)	247,174,581	10,583,901	(46,034,450)	(91,989,322)	35,488,296	(17,223,248)	74,922,127	92,144,902
D TRANS PRINCIPAL PROCEEDS (PAYMENT)								(100,000,000)						(100,000,000)
E OTHER CASH ADJUSTMENTS:														0
INCREASE (DECREASE) IN														
ACCOUNTS RECEIVABLE & PREPAIDS	9202-9333	(23,261,595)	(73,815,294)	(7,758,118)	(3,407,534)	(4,167,304)	(3,652,846)	(247,096)	(384,927)	(2,173,647)	(1,335,635)	(125,132)	134,300,000	13,970,872
ACCOUNTS PAYABLE & DEFERRED REV	9510-9795	(23,460,284)	10,500,505	1,585,736	751,270	(4,515,507)	(4,229,076)	(11,579,867)	(228,524)	(2,705,511)	(10,126)	(3,591,581)	34,000,000	(3,482,965)
TOTAL OTHER CASH ADJUSTMENTS		(198,689)	84,315,799	9,343,854	4,158,804	(348,203)	(576,230)	(11,332,771)	156,403	(531,864)	1,325,509	(3,466,449)	(100,300,000)	(17,453,837)
F NET CASH TRANSACTIONS (B-C+D+E)		(629,041)	45,025,948	5,298,506	(23,667,343)	(49,533,488)	146,598,351	(748,870)	(45,878,047)	(92,521,186)	36,813,805	(20,689,697)	(25,377,873)	(25,308,935)
G ENDING CASH (A+F)	9110-9135	141,497,314	186,523,262	191,821,768	168,154,425	118,620,937	265,219,288	264,470,418	218,592,371	126,071,185	162,884,990	142,195,293	116,817,420	116,817,420

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	404,720.62	425,758.62	205,382.00	425,758.62	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.01	(161.65)	0.01	0.00	0.0%
5) TOTAL, REVENUES			404,720.62	425,758.63	205,220.35	425,758.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	208,865.00	250,996.46	64,615.71	250,996.46	0.00	0.0%
2) Classified Salaries		2000-2999	74,058.00	82,486.28	(43,331.79)	82,486.28	0.00	0.0%
3) Employee Benefits		3000-3999	114,371.80	148,812.78	24,234.20	148,812.78	0.00	0.0%
4) Books and Supplies		4000-4999	7,429.00	19,226.07	7,428.00	19,226.07	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1.00	93,981.29	0.00	93,981.29	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1.00	6,541.78	0.00	6,541.78	0.00	0.0%
9) TOTAL, EXPENDITURES			404,725.80	602,044.66	52,946.12	602,044.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5.18)	(176,286.03)	152,274.23	(176,286.03)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5.18)	(176,286.03)	152,274.23	(176,286.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		0.00	180,470.79		180,470.79	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	180,470.79		180,470.79		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	180,470.79		180,470.79		
2) Ending Balance, June 30 (E + F1e)			(5.18)	4,184.76		4,184.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		0.00	4,185.28		4,185.28		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		(5.18)	(0.52)		(0.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		All Other	8290	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	404,720.62	410,758.62	205,382.00	410,758.62	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	15,000.00	0.00	15,000.00	0.00
TOTAL, OTHER STATE REVENUE			404,720.62	425,758.62	205,382.00	425,758.62	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.01	(161.65)	0.01	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.01	(161.65)	0.01	0.00	0.0%
TOTAL, REVENUES			404,720.62	425,758.63	205,220.35	425,758.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		0.00	3,819.71	0.00	3,819.71	0.00	0.0%
Certificated Pupil Support Salaries	1200		61,086.00	99,397.69	0.00	99,397.69	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		147,779.00	147,779.06	64,615.71	147,779.06	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			208,865.00	250,996.46	64,615.71	250,996.46	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		16,392.00	16,392.03	4,304.74	16,392.03	0.00	0.0%
Other Classified Salaries	2900		57,666.00	66,094.25	(47,636.53)	66,094.25	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			74,058.00	82,486.28	(43,331.79)	82,486.28	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		35,341.70	57,470.72	10,911.19	57,470.72	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		21,717.66	23,488.58	2,494.27	23,488.58	0.00	0.0%
Health and Welfare Benefits	3401-3402		24,250.00	29,100.22	5,912.32	29,100.22	0.00	0.0%
Unemployment Insurance	3501-3502		3,366.76	3,933.95	355.80	3,933.95	0.00	0.0%
Workers' Compensation	3601-3602		8,213.40	9,597.12	2,851.38	9,597.12	0.00	0.0%
OPEB, Allocated	3701-3702		21,482.28	25,222.19	1,709.24	25,222.19	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			114,371.80	148,812.78	24,234.20	148,812.78	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		1.00	5,972.00	0.00	5,972.00	0.00	0.0%
Noncapitalized Equipment	4400		7,428.00	13,254.07	7,428.00	13,254.07	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,429.00	19,226.07	7,428.00	19,226.07	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1.00	93,981.29	0.00	93,981.29	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1.00	93,981.29	0.00	93,981.29	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools								
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1.00	6,541.78	0.00	6,541.78	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1.00	6,541.78	0.00	6,541.78	0.00	0.0%
TOTAL EXPENDITURES			404,725.80	602,044.66	52,946.12	602,044.66		

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

<u>Resource</u>	<u>Description</u>	<u>2021/22</u>	<u>Projected Year Totals</u>
6391	Adult Education Program		4,185.28
Total, Restricted Balance			<u>4,185.28</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		13,000,000.00	18,000,000.01	3,723,894.00	18,000,000.01	0.00	0.0%
3) Other State Revenue	8300-8599		16,000,000.00	19,700,000.01	11,894,656.75	19,700,000.01	0.00	0.0%
4) Other Local Revenue	8600-8799		8,506,999.70	10,272,169.71	5,195,872.35	10,272,169.71	0.00	0.0%
5) TOTAL, REVENUES			37,506,999.70	47,972,169.73	20,814,423.10	47,972,169.73		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		16,118,478.00	16,155,167.68	7,008,347.26	16,155,167.68	0.00	0.0%
2) Classified Salaries	2000-2999		15,096,404.00	15,466,530.43	6,620,695.41	15,466,530.43	0.00	0.0%
3) Employee Benefits	3000-3999		13,580,823.95	15,401,453.59	6,120,412.32	15,401,453.59	0.00	0.0%
4) Books and Supplies	4000-4999		591,261.00	1,102,335.39	117,992.61	1,102,335.39	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		511,455.92	1,082,267.53	228,609.18	1,082,267.53	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		1,301,199.00	1,345,816.58	771,779.00	1,345,816.58	0.00	0.0%
9) TOTAL, EXPENDITURES			47,199,621.87	50,553,571.20	20,867,835.78	50,553,571.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,692,622.17)	(2,581,401.47)	(53,412.68)	(2,581,401.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-8929		9,692,616.80	2,361,842.79	4,276,286.00	2,361,842.79	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.04	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,692,616.84	2,361,842.79	4,276,286.00	2,361,842.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5.33)	(219,558.68)	4,222,873.32	(219,558.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		0.00	5,532,006.91		5,532,006.91	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,532,006.91		5,532,006.91		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,532,006.91		5,532,006.91		
2) Ending Balance, June 30 (E + F1e)			(5.33)	5,312,448.23		5,312,448.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		0.00	5,312,453.10		5,312,453.10		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		(5.33)	(4.87)		(4.87)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
FEDERAL REVENUE									
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%	
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Federal Revenue		All Other	8290	13,000,000.00	18,000,000.01	3,723,894.00	18,000,000.01	0.00	0.0%
TOTAL, FEDERAL REVENUE				13,000,000.00	18,000,000.01	3,723,894.00	18,000,000.01	0.00	0.0%
OTHER STATE REVENUE									
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%	
State Preschool	6105	8590	16,000,000.00	18,000,000.01	11,593,361.00	18,000,000.01	0.00	0.0%	
All Other State Revenue		All Other	8590	0.00	1,700,000.00	301,295.75	1,700,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE				16,000,000.00	19,700,000.01	11,894,656.75	19,700,000.01	0.00	0.0%
OTHER LOCAL REVENUE									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%	
Food Service Sales		8634	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	0.01	1,817.49	0.01	0.00	0.0%	
Fees and Contracts									
Child Development Parent Fees		8673	1,180,000.00	200,000.00	169,525.00	200,000.00	0.00	0.0%	
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Fees and Contracts		8689	2,500,000.00	2,000,000.00	1,189,326.16	2,000,000.00	0.00	0.0%	
Other Local Revenue									
All Other Local Revenue		8699	4,826,999.70	8,072,169.70	3,835,203.70	8,072,169.70	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			8,506,999.70	10,272,169.71	5,195,872.35	10,272,169.71	0.00	0.0%	
TOTAL, REVENUES			37,506,999.70	47,972,169.73	20,814,423.10	47,972,169.73			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		12,586,697.00	12,733,083.88	5,369,856.49	12,733,083.88	0.00	0.0%
Certificated Pupil Support Salaries	1200		358,444.00	267,584.58	102,981.65	267,584.58	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		2,351,859.00	2,333,021.13	1,201,718.99	2,333,021.13	0.00	0.0%
Other Certificated Salaries	1900		821,478.00	821,478.09	333,790.13	821,478.09	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,118,478.00	16,155,167.68	7,008,347.26	16,155,167.68	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		8,483,342.00	8,695,677.76	3,581,749.40	8,695,677.76	0.00	0.0%
Classified Support Salaries	2200		1,936,905.00	1,953,271.73	879,898.66	1,953,271.73	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		608,986.00	608,986.00	288,700.46	608,986.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		3,123,463.00	3,134,211.67	1,450,716.57	3,134,211.67	0.00	0.0%
Other Classified Salaries	2900		943,708.00	1,074,383.27	419,630.32	1,074,383.27	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,096,404.00	15,466,530.43	6,620,695.41	15,466,530.43	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		2,738,276.75	4,492,834.83	1,134,674.62	4,492,834.83	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		3,309,382.09	2,839,090.84	1,224,177.58	2,839,090.84	0.00	0.0%
Health and Welfare Benefits	3401-3402		4,361,508.00	4,307,292.57	2,123,719.99	4,307,292.57	0.00	0.0%
Unemployment Insurance	3501-3502		330,645.04	397,312.41	72,260.82	397,312.41	0.00	0.0%
Workers' Compensation	3601-3602		806,595.85	969,070.03	541,912.57	969,070.03	0.00	0.0%
OPEB, Allocated	3701-3702		2,034,416.22	2,395,852.91	1,023,666.74	2,395,852.91	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,580,823.95	15,401,453.59	6,120,412.32	15,401,453.59	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		586,261.00	996,335.39	128,718.77	996,335.39	0.00	0.0%
Noncapitalized Equipment	4400		5,000.00	106,000.00	(10,726.16)	106,000.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			591,261.00	1,102,335.39	117,992.61	1,102,335.39	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		5,000.00	5,000.00	522.29	5,000.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		246,500.00	248,500.00	47,640.63	248,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		158,315.00	296,315.00	121,202.59	296,315.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		65,640.92	496,452.53	52,043.84	496,452.53	0.00	0.0%
Communications	5900		36,000.00	36,000.00	7,199.83	36,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			511,455.92	1,082,267.53	228,609.18	1,082,267.53	0.00	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out	7299		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
Debt Service	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest								
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		1,301,199.00	1,345,816.58	771,779.00	1,345,816.58	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,301,199.00	1,345,816.58	771,779.00	1,345,816.58	0.00	0.0%
TOTAL, EXPENDITURES			47,199,621.87	50,553,571.20	20,867,835.78	50,553,571.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund	8911		7,330,774.00	0.00	4,276,286.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		2,361,842.80	2,361,842.79	0.00	2,361,842.79	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,692,616.80	2,361,842.79	4,276,286.00	2,361,842.79	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.04	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.04	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,692,616.84	2,361,842.79	4,276,286.00	2,361,842.79		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5058	Child Development: Coronavirus Response and Relief Suppl	3,000,522.67
9010	Other Restricted Local	2,311,930.43
Total, Restricted Balance		<u>5,312,453.10</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,864,871.60	26,807,200.00	6,824,766.64	26,807,200.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,096,520.82	470,658.20	2,096,520.82	0.00	0.0%
4) Other Local Revenue		8600-8799	1,095,122.50	2,002,000.03	992,660.46	2,002,000.03	0.00	0.0%
5) TOTAL, REVENUES			27,959,994.10	30,905,720.85	8,288,085.30	30,905,720.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,317,656.00	10,627,647.99	4,141,897.57	10,627,647.99	0.00	0.0%
3) Employee Benefits		3000-3999	5,507,974.14	5,649,379.77	2,550,818.75	5,649,379.77	0.00	0.0%
4) Books and Supplies		4000-4999	14,015,880.07	10,596,088.28	5,898,963.96	10,596,088.28	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,178,637.65	468,779.28	334,539.46	468,779.28	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,173,846.00	1,173,846.00	684,747.00	1,173,846.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,193,993.86	28,515,741.32	13,610,966.74	28,515,741.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,233,999.76)	2,389,979.53	(5,322,881.44)	2,389,979.53		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,234,000.00	0.00	2,469,831.00	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		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
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			4,234,000.00	0.00	2,469,831.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.24	2,389,979.53	(2,853,050.44)	2,389,979.53		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		0.00	938,243.66		938,243.66	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	938,243.66		938,243.66		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	938,243.66		938,243.66		
2) Ending Balance, June 30 (E + F1e)			0.24	3,328,223.19		3,328,223.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		0.24	3,328,223.19		3,328,223.19		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs	8220		26,864,871.60	26,807,200.00	6,824,766.64	26,807,200.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,864,871.60	26,807,200.00	6,824,766.64	26,807,200.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs	8520		0.00	2,096,520.82	470,658.20	2,096,520.82	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	2,096,520.82	470,658.20	2,096,520.82	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		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	0.01	2,400.24	0.01	0.00	0.0%
Fees and Contracts								
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		1,095,122.50	2,002,000.02	990,260.22	2,002,000.02	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,095,122.50	2,002,000.03	992,660.46	2,002,000.03	0.00	0.0%
TOTAL, REVENUES			27,959,994.10	30,905,720.85	8,288,085.30	30,905,720.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,808,667.00	9,010,566.99	3,550,866.35	9,010,566.99	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	832,300.00	832,300.00	315,238.45	832,300.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	676,689.00	784,781.00	234,250.24	784,781.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	41,542.53	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,317,656.00	10,627,647.99	4,141,897.57	10,627,647.99	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,945,196.15	3,054,188.82	1,173,226.10	3,054,188.82	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,458,666.60	1,450,184.98	922,372.07	1,450,184.98	0.00	0.0%
Unemployment Insurance		3501-3502	126,326.81	131,001.81	20,689.54	131,001.81	0.00	0.0%
Workers' Compensation		3601-3602	308,090.54	319,526.80	163,029.55	319,526.80	0.00	0.0%
OPEB, Allocated		3701-3702	669,694.04	694,477.36	271,501.49	694,477.36	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,507,974.14	5,649,379.77	2,550,818.75	5,649,379.77	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,680.00	30,680.00	3,311.58	30,680.00	0.00	0.0%
Noncapitalized Equipment		4400	93,000.00	332,492.00	2,962.67	332,492.00	0.00	0.0%
Food		4700	13,892,200.07	10,232,916.28	5,892,689.71	10,232,916.28	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,015,880.07	10,596,088.28	5,898,963.96	10,596,088.28	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		26,487.65	34,000.00	8,973.01	34,000.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		79,300.00	79,300.00	39,987.83	79,300.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		1,060,850.00	343,479.28	285,577.63	343,479.28	0.00	0.0%
Communications	5900		12,000.00	12,000.00	0.99	12,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,178,637.65	468,779.28	334,539.46	468,779.28	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		1,173,846.00	1,173,846.00	684,747.00	1,173,846.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,173,846.00	1,173,846.00	684,747.00	1,173,846.00	0.00	0.0%
TOTAL, EXPENDITURES			32,193,993.86	28,515,741.32	13,610,966.74	28,515,741.32		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	4,234,000.00	0.00	2,469,831.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,234,000.00	0.00	2,469,831.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,234,000.00	0.00	2,469,831.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	2,145,531.82
7027	Child Nutrition: COVID State Supplemental Meal Reimburser	1,182,691.37
Total, Restricted Balance		<u>3,328,223.19</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)	49,893.38	49,893.38	45,069.81	45,069.81	(4,823.57)	-10%
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)	49,893.38	49,893.38	45,069.81	45,069.81	(4,823.57)	-10%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	91.60	91.60	74.92	74.92	(16.68)	-18%
c. Special Education-NPS/LCI	97.66	97.66	61.64	61.64	(36.02)	-37%
d. Special Education Extended Year	13.63	13.63	12.22	12.22	(1.41)	-10%
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)	202.89	202.89	148.78	148.78	(54.11)	-27%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	50,096.27	50,096.27	45,218.59	45,218.59	(4,877.68)	-10%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	39.25	39.25	14.86	14.86	(24.39)	-62%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	11.59	11.59	8.17	8.17	(3.42)	-30%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	50.84	50.84	23.03	23.03	(27.81)	-55%
2. District Funded County Program ADA						
a. County Community Schools	27.32	27.32	18.41	18.41	(8.91)	-33%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	9.32	9.32	4.17	4.17	(5.15)	-55%
d. Special Education Extended Year	1.89	1.89	1.17	1.17	(0.72)	-38%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1.80	1.80	1.80	1.80	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)	40.33	40.33	25.55	25.55	(14.78)	-37%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	91.17	91.17	48.58	48.58	(42.59)	-47%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	57,314.68	57,314.68	50,574.67	50,574.67	(6,740.01)	-12%
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	7,129.04	7,129.04	5,309.30	5,309.00	(1,820.04)	-26%
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	0.00	0.00	0.00	0.00	0.00	0%
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)	7,129.04	7,129.04	5,309.30	5,309.00	(1,820.04)	-26%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	7,129.04	7,129.04	5,309.30	5,309.00	(1,820.04)	-26%