

MT. DIABLO UNIFIED SCHOOL DISTRICT

2021-22 Second Interim Budget Report

> March 9, 2022 Governing Board Meeting

California School District Financial Reporting Requirements

- California Education Code requires districts submit interim reports of the County Office of Education twice a year
- Completed using the Standardized Account Code Structure (SACS)
- A snapshot of the actual annual income and expenses through January 31, 2022
- Offers projections for the remainder of the 2021/2022 school year
- Multi year projections for the next two fiscal years based on the current School Services of California Dartboard
- Requires Governing Board approval and certification

Financial Reporting Certifications

There are three types of certification based on the multi-year projections at each reporting period.

Positive Certification ~ District can meet its financial obligations for the current and two subsequent years.

Qualified Certification ~ Borderline, may not meet financial obligations during <u>one of the three</u> years of the MYP.

Negative Certification ~ Cannot meet financial obligations in two or more of the three years as shown by negative fund balance, insufficient 'Reserves for Economic Uncertainty.'

Factors Used for Budget Development & Multi-Year Projections*

LCFF PLANNING FACTORS										
Factor	2021-22	2022-23	2823-24	2024-25	2025-2	26				
Department of Finance Statutory COLA ¹	1.70%	5.33%	3.61%	3.64%	3.62%	%				
Planning COLA	5.07%2	5.33%	3.61%	3.64%	3.62%	%				

LCFF				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA at 5.33%	\$431	\$438	\$451	\$522
2022-23 Base Grants	\$8,524	\$8,653	\$8,909	\$10,324
Grade Span Adjustment Factors	10.4%	-	<i>-</i>	2.6%
Grade Span Adjustment Amounts	\$886	_	/_	\$268
2022-23 Adjusted Base Grants ³	\$9,410	\$8,653	\$8,909	\$10,592

^{*}Average daily attendance (ADA)

Fact	ors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		5.78%	3.69%	2.90%	2 <mark>75%</mark>	2.60%
California I attanz	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
California Lottery	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant	Grades K-8 per ADA	\$32.79	\$34.54	\$35.79	\$37.09	\$38.43
(District)	Grades 9-12 per ADA	\$63.17	\$66.54	\$68.94	\$71.45	\$74.04
Mandate Block Grant	Grades K-8 per ADA	\$17.21	\$18.13	\$18.78	\$19.46	\$20.16
(Charter)	Grades 9-12 per ADA	\$47.84	\$50.39	\$52.21	\$54.11	\$56.07
Interest Rate for Ten-Year Tre	asuries	1.93%	2.50%	2.90%	3.00%	2.60%
CalSTRS Employer Rate ⁴		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		22.91%	26.10%	27.10%	27.70%	27.80%
Unemployment Insurance Rate	e ⁵	0.50%	0.50%	0.20%	0.20%	0.20%

Notable Changes Since Adopted Budget

- ADA adjustment to 90% for the Current Year based on COVID impacts on attendance, pending completion of independent study, labor unrest
- Includes Governing Board approval of ongoing staffing reduction of \$10M starting in 2022/2023
- "SELPA Base" funding increase by \$105 per ADA for 2022/2023
- Assignments for deficit mitigation and 3rd/4th year of textbook adoptions were removed
- Recognition of vacancy savings for many unfilled positions in 2021/2022
- The District's "last, best, final offer" has been included as "Other Adjustment" in our MYP for AB1200 purposes and to show fiscal impact

Multi Year Projections & Assumptions

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Current COLA used for MYP:

5.07% - 21/22

5.33% - 22/23

3.61% - 23/24

- Enrollment calculations in 2022-23 will include a reduction of 1,893 students (hold harmless ends)
- COVID-impacted average daily attendance estimates:

90% - 21/22

93% - 22/23

94% - 23/24

Unduplicated pupil percentage changes:

52.95% - 21/22

50% - 22/23

50% - 23/24

- The annual step & column increase is 1.75% each year
- □ STRS/PERS increases significantly in 2022-23 2.18%/3.19%
- Health benefits increase 5% annually
- Indirect cost increased to 3.76% in 2021-22 and 5.94% in 2022-23

Current Multi Year Projection (Combined)

18,321,585

- includes "Future Employee Compensation" Assignment

				2021-22			2022-23		2023-24		
				Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	REVENUES AND OTHER FINANCING SO	URCES	0% OFF & 0%	ON		0% ON		- Worldware	0% ON		
	LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	0	279,297,830	290,138,217	0	290,138,217
	Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219	31,310,219	0	26,816,004	26,816,004
	Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,588,462	64,681,363	6,094,893	55,791,238	61,886,131
	Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
	Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
B.	EXPENDITURES AND OTHER FINANCING	USES									
	Certificated Salaries	1000-1999	112,259,467	37,406,255	149,665,721	109,765,028	35,547,455	145,312,482	111,212,828	35,793,185	147,006,013
	Classified Salaries	2000-2999	30,028,579	22,907,680	52,936,259	30,195,929	21,521,092	51,717,020	30,410,347	21,630,466	52,040,814
	Employee Benefits	3000-3999	60,876,564	43,446,777	104,323,341	63,628,767	44,610,522	108,239,289	65,180,509	45,321,747	110,502,256
	Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
	Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
	Capital Outlay	6000-6999	373,694	9,215,234	9,588,928	387,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
	Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
	Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,354,949)	7,927,923	(1,427,026)	(5,600,712)	4,746,366	(854,346)
	Total		224,668,271	192,386,553	417,054,824	226,861,239	172,827,325	399,688,564	226,325,178	159,996,720	386,321,898
C.	OVER/SHORT		73,911,720	(68,430,920)	5,480,800	60,206,970	(73,579,090)	(13,372,119)	71,646,010	(68,039,924)	3,606,086
D	CONTRIBUTIONS	8980-8999	(66,945,059)	66,945,059	0	(66,617,659)	66,617,659	0	(68,480,959)	68,480,959	0
E.	NET INCREASE (DECREASE) IN FUND BA	LANCE	6,966,661	(1,485,861)	5,480,800	(6,410,689)	(6,961,431)	(13,372,119)	3,165,051	441,035	3,606,086
F.	FUND BALANCE							NAME OF TAXABLE PARTY.	Constitution and the Artistance		
	Beginning Fund Balance		66,133,492	23,187,205	89,320,697	73,100,153	21,701,344	94,801,497	66,689,464	14,739,913	81,429,378
	Ending Fund Balance		73,100,153	21,701,344	94,801,497	66,689,464	14,739,913	81,429,378	69,854,516	15,180,948	85,035,464
	Restricted		712,000	21,701,344	22,413,344	712,000	14,739,913	15,451,913	712,000	15,180,948	15,892,948
	Committed		0		0	0		0	0		0
	Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
\	Other Assigned (403(b) Supplementary	(Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
	Other Assigned (LCFF Supplemental Fu	ınd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
1	Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
	Other Assigned (Future Employee Com	pensation)	13,288,762		13,288,762	27,522,922		27,522,922	47,703,225		47,703,225
	Reserve for Economic Uncertainties		12,511,645		12,511,645	11,990,657		11,990,657	11,589,657		11,589,657
	(REQUIRED AMOUNT FOR 3% RESERVE))	12,511,645			11,990,657		The second second second	11,589,657		File Control of the ASS

13,115,597

1,361,881

Unassigned

Future Employee Compensation

8

2021/22 School Year 3% ON Schedule 3% OFF Schedule

2022/23 School Year 2½ % ON Schedule 2023/24 School Year 1½ % ON Schedule

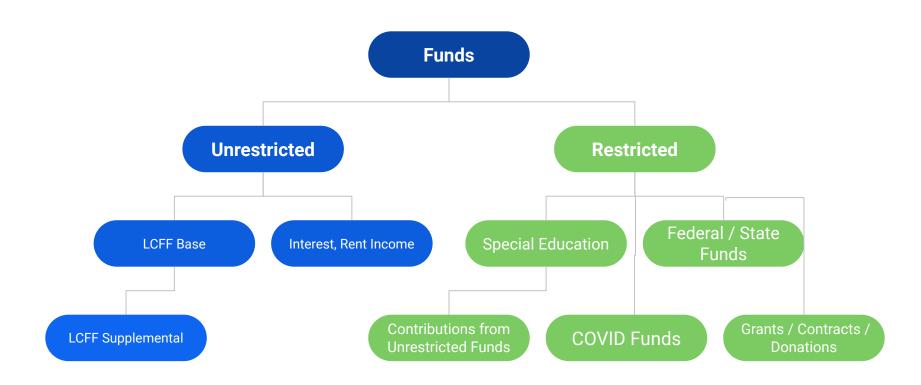
Total Cost of Compensation Increase: \$48M

Contingency Options

2023/24 School Year Additional 1% ON if LCFF Revenue increases by \$3.5M Additional 2% ON if LCFF Revenue increases by \$7M Additional 3% ON if LCFF Revenue increases by \$10.5M

Contingency Language - LCFF Funding Increase Based On:

- Increase in Average Daily Attendance at Principal Apportionment in 23/24 CDE
- Increase in Unduplicated Pupil Count <u>CDE</u> and CalPADS state attendance system
- Increase in the Cost of Living Adjustment (COLA) State of California (<u>School Services Resource</u>)



2021/2022 Unrestricted Funds = \$ 298,579,991

2021/2022 Restricted Funds = \$ 123,955,633

But..... \$ 69,224,780 \$ 69,224,780

Current Multi Year Projection (Combined)

18,321,585

- includes "Future Employee Compensation" Assignment

			2021-22			2022-23			2023-24		
				Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A.	REVENUES AND OTHER FINANCING SO	URCES	0% OFF & 0%	ON		0% ON		EL Watto	0% ON		
	LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	0	279,297,830	290,138,217	0	290,138,217
	Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219	31,310,219	0	26,816,004	26,816,004
	Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,588,462	64,681,363	6,094,893	55,791,238	61,886,131
	Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
	Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
В.	EXPENDITURES AND OTHER FINANCING	USES	100								***
	Certificated Salaries	1000-1999	112,259,467	37,406,255	149,665,721	109,765,028	35,547,455	145,312,482	111,212,828	35,793,185	147,006,013
	Classified Salaries	2000-2999	30,028,579	22,907,680	52,936,259	30,195,929	21,521,092	51,717,020	30,410,347	21,630,466	52,040,814
	Employee Benefits	3000-3999	60,876,564	43,446,777	104,323,341	63,628,767	44,610,522	108,239,289	65,180,509	45,321,747	110,502,256
	Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
	Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
	Capital Outlay	6000-6999	373,694	9,215,234	9,588,928	387,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
	Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
	Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,354,949)	7,927,923	(1,427,026)	(5,600,712)	4,746,366	(854,346)
	Total		224,668,271	192,386,553	417,054,824	226,861,239	172,827,325	399,688,564	226,325,178	159,996,720	386,321,898
C.	OVER/SHORT		73,911,720	(68,430,920)	5,480,800	60,206,970	(73,579,090)	(13,372,119)	71,646,010	(68,039,924)	3,606,086
D.	CONTRIBUTIONS	8980-8999	(66,945,059)	66,945,059	0	(66,617,659)	66,617,659	0	(68,480,959)	68,480,959	0
E.	NET INCREASE (DECREASE) IN FUND BA	LANCE	6,966,661	(1,485,861)	5,480,800	(6,410,689)	(6,961,431)	(13,372,119)	3,165,051	441,035	3,606,086
F.	FUND BALANCE										2. 3.040 000
	Beginning Fund Balance		66,133,492	23,187,205	89,320,697	73,100,153	21,701,344	94,801,497	66,689,464	14,739,913	81,429,378
	Ending Fund Balance		73,100,153	21,701,344	94,801,497	66,689,464	14,739,913	81,429,378	69,854,516	15,180,948	85,035,464
	Restricted		712,000	21,701,344	22,413,344	712,000	14,739,913	15,451,913	712,000	15,180,948	15,892,948
	Committed		0		0	0		0	0		0
	Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
\	Other Assigned (403(b) Supplementary	Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
	Other Assigned (LCFF Supplemental Fu	nd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
1	Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
	Other Assigned (Future Employee Com	pensation)	13,288,762		13,288,762	27,522,922		27,522,922	47,703,225		47,703,225
	Reserve for Economic Uncertainties		12,511,645		12,511,645	11,990,657		11,990,657	11,589,657		11,589,657
	(REQUIRED AMOUNT FOR 3% RESERVE)		12,511,645			11,990,657			11,589,657		

13,115,597

1,361,881

Unassigned

Current Combined MYP - Proposed Increase

					2021-22			2022-23	6		2023-24	3.
					Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
	A.	REVENUES AND OTHER FINANCING SO	URCES	3% OFF & 3%	ON		2.5% ON			1.5% ON		-
		LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	0	279,297,830	290,138,217	0	290,138,217
		Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219	31,310,219	0	26,816,004	26,816,004
		Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,588,462	64,681,363	6,094,893	55,791,238	61,886,131
		Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
		Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
	В.	EXPENDITURES AND OTHER FINANCING	G USES	031 - 381		200 0 0000	20 00		2000 0000	20 00		381 - 128
		Certificated Salaries	1000-1999	118,995,067	39,650,655	158,645,721	116,030,188	37,609,401	153,639,589	119,367,291	38,464,770	157,832,062
		Classified Salaries	2000-2999	31,830,379	24,282,080	56,112,459	31,892,718	22,777,587	54,670,304	32,623,172	23,255,791	55,878,963
	•	Employee Benefits	3000-3999	62,895,064	44,376,777	107,271,841	65,805,967	45,547,922	111,353,889	67,993,009	46,538,647	114,531,656
	•	Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
		Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
		Capital Outlay	6000-6999	373,694	9,215,234	9,588,928	387,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
to here		Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
10 11010		Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,608,505)	8,142,801	(1,465,704)	(5,808,654)	4,922,588	(886,066)
		Total		235,224,171	196,935,353	432,159,524	236,746,833	177,298,044	414,044,877	239,297,024	165,686,752	404,983,776
	C.	OVER/SHORT		63,355,820	(72,979,720)	(9,623,900)	50,321,377	(78,049,809)	(27,728,432)	58,674,164	(73,729,956)	(15,055,792)
	D.	CONTRIBUTIONS	8980-8999	(69,224,780)	69,224,780	0	(70,988,676)	70,988,676	0	(75,560,248)	75,560,248	0
	E.	NET INCREASE (DECREASE) IN FUND BA	LANCE	(5,868,961)	(3,754,939)	(9,623,900)	(20,667,299)	(7,061,133)	(27,728,432)	(16,886,084)	1,830,292	(15,055,792)
	F.	FUND BALANCE							1704610000000000000000000000000000000000			
		Beginning Fund Balance		66,133,492	23,187,205	89,320,697	60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365
		Ending Fund Balance		60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365	22,711,148	14,201,425	36,912,573
		Restricted		712,000	19,432,265	20,144,265	712,000	12,371,132	13,083,132	712,000	14,201,424	14,913,424
		Committed		0		0	0		0	0		0
		Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
		Other Assigned (403(b) Supplementary	y Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
		Other Assigned (LCFF Supplemental Fu	ınd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
moved		Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
from		Other Assigned (Future Employee Con	npensation)	0		0	0		0	0		0
here		Reserve for Economic Uncertainties		12,964,786		12,964,786	12,421,347		12,421,347	12,149,514		12,149,514
		(REQUIRED AMOUNT FOR 3% RESERVE)	12,964,786		100	12,421,347		- 11	12,149,514		2
							4.0					
		Unassigned		18,321,585			13,115,597			1,361,882		

#1 Revenue Trends

				2021-22			2022-23			2023-24	3
				Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A.	REVENUES AND OTHER FINANCING SO	JRCES	3% OFF & 3%	ON		2.5% ON		100 A. N. 10 May	1.5% ON	- 111	
	LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	0	279,297,830	290,138,217	0	290,138,217
	Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219	31,310,219	0	26,816,004	26,816,004
	Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,588,462	64,681,363	6,094,893	55,791,238	61,886,131
	Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
	Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
В.	EXPENDITURES AND OTHER FINANCING	USES									
	Certificated Salaries	1000-1999	118,995,067	39,650,655	158,645,721	116,030,188	37,609,401	153,639,589	119,367,291	38,464,770	157,832,062
	Classified Salaries	2000-2999	31,830,379	24,282,080	56,112,459	31,892,718	22,777,587	54,670,304	32,623,172	23,255,791	55,878,963
	Employee Benefits	3000-3999	62,895,064	44,376,777	107,271,841	65,805,967	45,547,922	111,353,889	67,993,009	46,538,647	114,531,656
	Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
	Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
	Capital Outlay	6000-6999	373,694	9,215,234	9,588,928	387,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
	Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
	Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,608,505)	8,142,801	(1,465,704)	(5,808,654)	4,922,588	(886,066)
	Total		235,224,171	196,935,353	432,159,524	236,746,833	177,298,044	414,044,877	239,297,024	165,686,752	404,983,776
C.	OVER/SHORT		63,355,820	(72,979,720)	(9,623,900)	50,321,377	(78,049,809)	(27,728,432)	58,674,164	(73,729,956)	(15,055,792)
D.	CONTRIBUTIONS	8980-8999	(69,224,780)	69,224,780	0	(70,988,676)	70,988,676	0	(75,560,248)	75,560,248	0
E.	NET INCREASE (DECREASE) IN FUND BA	LANCE	(5,868,961)	(3,754,939)	(9,623,900)	(20,667,299)	(7,061,133)	(27,728,432)	(16,886,084)	1,830,292	(15,055,792)
F.	FUND BALANCE										
	Beginning Fund Balance		66,133,492	23,187,205	89,320,697	60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365
	Ending Fund Balance		60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365	22,711,148	14,201,425	36,912,573
	Restricted		712,000	19,432,265	20,144,265	712,000	12,371,132	13,083,132	712,000	14,201,424	14,913,424
	Committed		0		0	0		0	0		0
	Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
	Other Assigned (403(b) Supplementary	Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
	Other Assigned (LCFF Supplemental Fu	nd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
	Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
	Other Assigned (Future Employee Com	pensation)	0		0	0		0	0		0
	Reserve for Economic Uncertainties		12,964,786		12,964,786	12,421,347		12,421,347	12,149,514		12,149,514
	(REQUIRED AMOUNT FOR 3% RESERVE)		12,964,786			12,421,347			12,149,514		
	Unassigned		18,321,585			13,115,597			1,361,882		

#2 Expenditure Trends

				2021-22	8		2022-23			2023-24	
				Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A.	REVENUES AND OTHER FINANCING SOL	JRCES	3% OFF & 3%	ON		2.5% ON			1.5% ON		
	LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	0	279,297,830	290,138,217	0	290,138,217
	Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219/	31,310,219	0	26,816,004	26,816,004
	Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,588,462	64,681,363	6,094,893	55,791,238	61,886,131
	Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
	Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
В.	EXPENDITURES AND OTHER FINANCING	USES									
	Certificated Salaries	1000-1999	118,995,067	39,650,655	158,645,721	116,030,188	37,609,401	153,639,589	119,367,291	38,464,770	157,832,062
	Classified Salaries	2000-2999	31,830,379	24,282,080	56,112,459	31,892,718	22,777,587	54,670,304	82,623,172	23,255,791	55,878,963
	Employee Benefits	3000-3999	62,895,064	44,376,777	107,271,841	65,805,967	45,547,922	111,353,889	67,993,009	46,538,647	114,531,656
	Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
	Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
	Capital Outlay	6000-6999	373,694	9,215,234	9,588,928	387,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
	Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
	Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,608,505)	8,142,801	(1,465,704)	(5,808,654)	4,922,588	(886,066)
	Total		235,224,171	196,935,353	432,159,524	236,746,833	177,298,044	414,044,877	239,297,024	165,686,752	404,983,776
C.	OVER/SHORT		63,355,820	(72,979,720)	(9,623,900)	50,321,377	(78,049,809)	(27,728,432)	58,674,164	(73,729,956)	(15,055,792)
D.	CONTRIBUTIONS	8980-8999	(69,224,780)	69,224,780	0	(70,988,676)	70,988,676	0	(75,560,248)	75,560,248	0
E.	NET INCREASE (DECREASE) IN FUND BA	LANCE	(5,868,961)	(3,754,939)	(9,623,900)	(20,667,299)	(7,061,133)	(27,728,432)	(16,886,084)	1,830,292	(15,055,792)
F.	FUND BALANCE		100000000000000000000000000000000000000					1 7000000000000000000000000000000000000	100000000000000000000000000000000000000		
	Beginning Fund Balance		66,133,492	23,187,205	89,320,697	60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365
	Ending Fund Balance		60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365	22,711,148	14,201,425	36,912,573
	Restricted		712,000	19,432,265	20,144,265	712,000	12,371,132	13,083,132	712,000	14,201,424	14,913,424
	Committed		0		0	0		0	0		0
	Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
	Other Assigned (403(b) Supplementary	Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
	Other Assigned (LCFF Supplemental Fu	nd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
	Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
	Other Assigned (Future Employee Com	pensation)	0		0	0		0	0		0
	Reserve for Economic Uncertainties		12,964,786		12,964,786	12,421,347		12,421,347	12,149,514		12,149,514
	(REQUIRED AMOUNT FOR 3% RESERVE)		12,964,786			12,421,347			12,149,514		
	Unassigned		18,321,585			13,115,597			1,361,882		

#3 Over/Under Trend

									W	200100	- 1
				2021-22			2022-23			2023-24	
				Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A.	REVENUES AND OTHER FINANCING SOL	JRCES	3% OFF & 3%	ON		2.5% ON			1.5% ON		CONTRACTOR AND CONTRACTOR
	LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	0	279,297,830	290,138,217	0	290,138,217
	Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219	31,310,219	0	26,816,004	26,816,004
	Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,588,462	64,681,363	6,094,893	55,791,238	61,886,131
	Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
	Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
В.	EXPENDITURES AND OTHER FINANCING	USES									
	Certificated Salaries	1000-1999	118,995,067	39,650,655	158,645,721	116,030,188	37,609,401	153,639,589	119 367,291	38,464,770	157,832,062
	Classified Salaries	2000-2999	31,830,379	24,282,080	56,112,459	31,892,718	22,777,587	54,670,304	32,623,172	23,255,791	55,878,963
	Employee Benefits	3000-3999	62,895,064	44,376,777	107,271,841	65,805,967	45,547,922	111,353,889	67,993,009	46,538,647	114,531,656
	Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
	Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
	Capital Outlay	6000-6999	373,694	9,215,234	9,588,928	3/87,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
	Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
	Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,608,505)	8,142,801	(1,465,704)	(5,808,654)	4,922,588	(886,066)
	Total		235,224,171	196,935,353	432,159,524	236,746,833	177,298,044	414,044,877	239,297,024	165,686,752	404,983,776
C.	OVER/SHORT		63,355,820	(72,979,720)	(9,623,900)	50,321,377	(78,049,809)	(27,728,432)	58,674,164	(73,729,956)	(15,055,792)
D.	CONTRIBUTIONS	8980-8999	(69,224,780)	69,224,780	0	(70,988,676)	70,988,676	0	(75,560,248)	75,560,248	0
E.	NET INCREASE (DECREASE) IN FUND BA	LANCE	(5,868,961)	(3,754,939)	(9,623,900)	(20,667,299)	(7,061,133)	(27,728,432)	(16,886,084)	1,830,292	(15,055,792)
F.	FUND BALANCE		TOTAL CONTROL					The second of the second			L. S. C. C. P. C. P. C. S. C.
	Beginning Fund Balance		66,133,492	23,187,205	89,320,697	60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365
	Ending Fund Balance		60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365	22,711,148	14,201,425	36,912,573
	Restricted		712,000	19,432,265	20,144,265	712,000	12,371,132	13,083,132	712,000	14,201,424	14,913,424
	Committed		0		0	0		0	0		0
	Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
	Other Assigned (403(b) Supplementary	Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
	Other Assigned (LCFF Supplemental Fu	nd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
	Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
	Other Assigned (Future Employee Com	pensation)	0		0	0		0	0		0
	Reserve for Economic Uncertainties		12,964,786		12,964,786	12,421,347		12,421,347	12,149,514		12,149,514
	(REQUIRED AMOUNT FOR 3% RESERVE)		12,964,786			12,421,347			12,149,514		
	Unassigned		18,321,585			13,115,597			1,361,882		

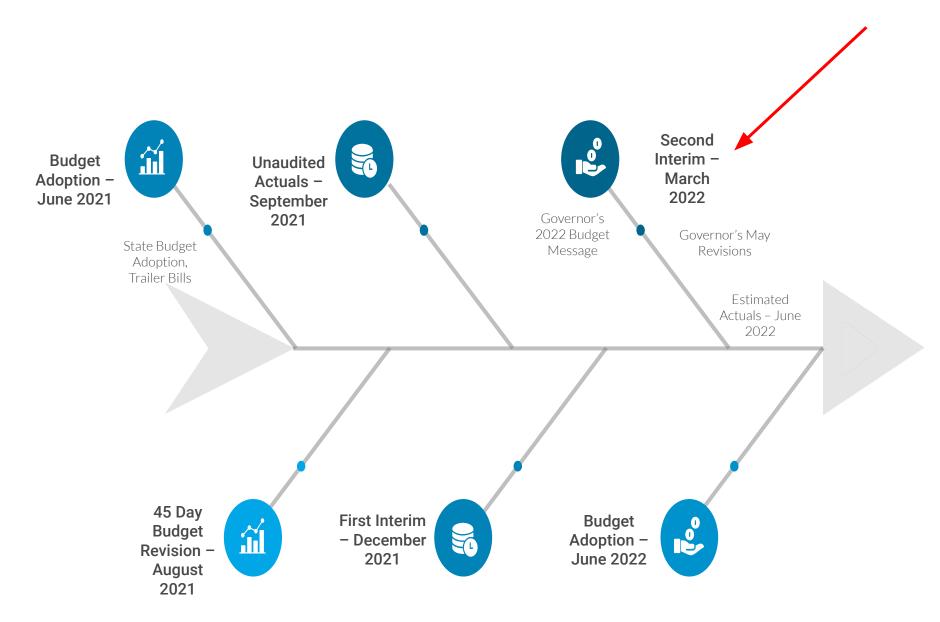
#4 Increase/Decrease Trend in Unrestricted General Fund

									A POST OF THE PARTY.	
			2021-22		0.0	2022-23/			2023-24	
			Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES AND OTHER FINANCING SOL	JRCES	3% OFF & 3%	ON		2.5% ON			1.5% ON		
LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	0	279,297,830	290,138,217	q	290,138,217
Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219	31,310,219	0	26,816,004	26,816,004
Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,588,462	64,681,368	6,094,893	55,791,238	61,886,131
Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
EXPENDITURES AND OTHER FINANCING	USES						/			
Certificated Salaries	1000-1999	118,995,067	39,650,655	158,645,721	116,030,188	37,609,401	153,639,589	119,367,291	38,464,770	157,832,062
Classified Salaries	2000-2999	31,830,379	24,282,080	56,112,459	31,892,718	22,777,587	54,670,304	32,623,172	23,255,791	55,878,963
Employee Benefits	3000-3999	62,895,064	44,376,777	107,271,841	65,805,967	45,547,922	111,353,889	67,993,009	46,538,647	114,531,656
Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
Capital Outlay	6000-6999	373,694	9,215,234	8,588,928	387,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,608,505)	8,142,801	(1,465,704)	(5,808,654)	4,922,588	(886,066)
Total		235,224,171	196,935,353	432,159,524	236,746,833	177,298,044	414,044,877	239,297,024	165,686,752	404,983,776
OVER/SHORT		63,355,820	(72,979,720)	(9,623,900)	50,321,377	(78,049,809)	(27,728,432)	58,674,164	(73,729,956)	(15,055,792)
CONTRIBUTIONS	8980-8999	(69,224,780)	68,224,780	0	(70,988,676)	70,988,676	0	(75,560,248)	75,560,248	0
NET INCREASE (DECREASE) IN FUND BA	LANCE	(5,868,961)	(3,754,939)	(9,623,900)	(20,667,299)	(7,061,133)	(27,728,432)	(16,886,084)	1,830,292	(15,055,792)
FUND BALANCE										
Beginning Fund Balance		66,133,492	23,187,205	89,320,697	60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365
Ending Fund Balance		60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365	22,711,148	14,201,425	36,912,573
Restricted		712,000	19,432,265	20,144,265	712,000	12,371,132	13,083,132	712,000	14,201,424	14,913,424
Committed		0		0	0		0	0		0
Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
Other Assigned (403(b) Supplementary	Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
Other Assigned (LCFF Supplemental Fu	nd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
Other Assigned (Future Employee Com	pensation)	0		0	0		0	0		0
Reserve for Economic Uncertainties		12,964,786		12,964,786	12,421,347		12,421,347	12,149,514		12,149,514
(REQUIRED AMOUNT FOR 3% RESERVE)	.83	12,964,786			12,421,347			12,149,514		
Unassigned		18,321,585			13,115,597			1,361,882		
	LCFF/Revenue Limit Sources Federal Revenues Other State Revenues Other Local Revenues Total EXPENDITURES AND OTHER FINANCING Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Operating Expenditures Capital Outlay Other Outgo Other Outgo - Indirect Costs Total OVER/SHORT CONTRIBUTIONS NET INCREASE (DECREASE) IN FUND BAI FUND BALANCE Beginning Fund Balance Ending Fund Balance Restricted Committed Other Assigned (Textbook Adoption) Other Assigned (LCFF Supplementary Other Assigned (Vacation Payout) Other Assigned (Future Employee Com Reserve for Economic Uncertainties (REQUIRED AMOUNT FOR 3% RESERVE)	Other State Revenues Other State Revenues Other Local Revenues State Revenues Other Local Revenues State Revenu	LCFF/Revenue Limit Sources 8010-8099 290,685,651 Federal Revenues 8100-8299 104,398 Other State Revenues 8300-8599 6,197,364 Other Local Revenues 8600-8799 1,592,578 Total 298,579,991 EXPENDITURES AND OTHER FINANCING USES 118,995,067 Certificated Salaries 2000-2999 31,830,379 Employee Benefits 3000-3999 62,895,064 Books and Supplies 4000-4999 8,276,273 Services and Operating Expenditures 5000-5999 18,101,547 Capital Outlay 6000-6999 373,694 Other Outgo 7100-7499 0 Other Outgo - Indirect Costs 7300-7399 (5,247,852) Total 235,224,171 63,355,820 CONTRIBUTIONS 8980-8999 (69,224,780) NET INCREASE (DECREASE) IN FUND BALANCE (5,868,961) FUND BALANCE 66,133,492 Beginning Fund Balance 66,133,492 Ending Fund Balance 60,264,532 Other Assigned (Vacation Payout) 3,622,473	REVENUES AND OTHER FINANCING SOURCES LCFF/Revenue Limit Sources 8010-8099 Federal Revenues 8100-8299 Other State Revenues 8300-8599 Other Local Revenues 8600-8799 Total 1,592,578 9,674,669 EXPENDITURES AND OTHER FINANCING USES Certificated Salaries 1000-1999 Classified Salaries 2000-2999 Employee Benefits 3000-3999 Books and Supplies 4000-4999 Services and Operating Expenditures 5000-5999 Capital Outlay 6000-6999 Other Outgo 7100-7499 Other Outgo - Indirect Costs 7300-7399 Total 235,224,171 196,935,353 OVER/SHORT CONTRIBUTIONS 8980-8999 NET INCREASE (DECREASE) IN FUND BALANCE FUND BALANCE Beginning Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Committed Other Assigned (403(b) Supplementary Retirement) Other Assigned (Vacation Payout) Other Assigned (Vacation Payout) Other Assigned (Future Employee Compensation) Reserve for Economic Uncertainties (REQUIRED AMOUNT FOR 3% RESERVE)	REVENUES AND OTHER FINANCING SOURCES LCFF/Revenue Limit Sources 8010-8099 Federal Revenues 8100-8299 Other State Revenues 8000-8799 Total EXPENDITURES AND OTHER FINANCING USES Certificated Salaries Classified Salaries 1000-1999 Classified Salaries 2000-2999 Employee Benefits 2000-3999 Services and Operating Expenditures Sou0-3999 Source and Operating Expenditures Capital Outlay Cher Outgo Other Outgo Other Outgo Other Outgo Other Outgo Floring Fund Balance Beginning Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Restricted Combined 3% OFF & 3% ON 290,685,651 0 0 290,685,651 0 11,267,247 17,267,644 11,512,833 14,617,281 11,267,247 17,267,644 12,967,563 11,267,247 17,277,80,644 14,376,777 17,77,184 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,721 18,995,067 39,650,655 18,645,7	REVENUES AND OTHER FINANCING SOURCES LCFF/Revenue Limit Sources 8100-8099 Federal Revenues 8100-8299 Other State Revenues 800-8799 Septembrous 8600-8799 Septembrous Sept	REVENUES AND OTHER FINANCING SOURCES LCFF/Revenue Limit Sources 8100-8299 104,398 41,512,883 41,617,281 005,495 0ther State Revenues 8100-8299 104,398 41,512,883 41,617,281 6,092,903 58,588,462 1,592,578 9,674,669 11,267,247 1298,579,991 123,955,633 122,535,624 187,068,209 99,248,235 188,995,067 298,579,991 123,955,633 122,535,624 1816,303,188 16,902,903 18,313,02,19 123,955,633 122,535,624 1816,030,188 18,796,247 181,995,067 181,995,067 181,995,067 181,015,47 181,995,067 181,015,47 181,000 181,015,47	REVENUES AND OTHER FINANCING SOURCES LEFF/Revenue Limit Sources 8100-8299 Federal Revenues 8100-8299 Other State Revenues 8300-8599 Indigoral State Revenues 800-8799 Other State Revenues 800-8799 Other State Revenues 800-8799 Indigoral State Revenues 800-8799 Other State Revenues 800-8799 Indigoral State St	REVENUES AND OTHER FINANCING SOURCES 100-8099 104,579,476,691 104,579,476,691 105,579,991 106,579,991 106,579,991 107,271,847 106,800,801 106,800,8099 100-1099 108,800,801 100-1099 108,801,801,801,801,801,801,801,801,801,	REVENUES AND OTHER FINANCING SOURCES LCFF/Revenue limit Sources 8100-8299 104,338 41,512,883 41,617,281 00ther stake Revenues 8300-8599 1,592,578 9,673,660 11,267,247 10tal 298,579,991 123,955,633 422,535,624 EXPENDITURES AND OTHER FINANCING USES 118,995,067 118,995,067 13,803,379 128,280,800 13,803,379 13,803,379 13,803,379 14,803,803 119,367,279 14,107,031 14,107,161 12,065,922 14,673,083 18,747,789 18,148,146 18,148,140 18,148,

#5 Unrestricted Ending Fund Balance Trend

				2021-22	1		2022-23			2023-24	3
				Restricted	Combined	Unrestricted	Restricted	combined	Unrestricted	Restricted	Combined
Δ	REVENUES AND OTHER FINANCING SOL	IRCES	3% OFF & 3%	ON		2.5% ON			1.5% ON		
	LCFF/Revenue Limit Sources	8010-8099	290,685,651	0	290,685,651	279,297,830	6	279,297,830	290,138,217	0	290,138,217
	Federal Revenues	8100-8299	104,398	41,512,883	41,617,281	0	31,310,219	31,310,219	0	26,816,004	26,816,004
	Other State Revenues	8300-8599	6,197,364	72,768,081	78,965,445	6,092,901	58,888,462	64,681,363	6,094,893	55,791,238	61,886,131
	Other Local Revenues	8600-8799	1,592,578	9,674,669	11,267,247	1,677,478	9,349,554	11,027,032	1,738,078	9,349,554	11,087,632
	Total		298,579,991	123,955,633	422,535,624	287,068,209	99,248,235	386,316,445	297,971,188	91,956,796	389,927,984
В.	EXPENDITURES AND OTHER FINANCING	USES	50g - 380		254 - 5450				48 99	402 380	32:
	Certificated Salaries	1000-1999	118,995,067	39,650,655	158,645,721	116,030,188	37,609,401	153,639,589	119,367,291	38,464,770	157,832,062
	Classified Salaries	2000-2999	31,830,379	24,282,080	56,112,459	31,892,718	22,777,587	54,670,304	32,623,172	23,255,791	55,878,963
	Employee Benefits	3000-3999	62,895,064	44,376,777	107,271,841	65,805,967	45,547,922	111,353,889	67,993,009	46,538,647	114,531,656
	Books and Supplies	4000-4999	8,276,273	34,796,444	43,072,717	14,107,161	20,565,922	34,673,083	5,972,533	15,146,040	21,118,573
	Services and Operating Expenditures	5000-5999	18,101,547	38,657,914	56,759,461	18,131,809	34,774,687	52,906,496	18,747,979	30,618,146	49,366,125
	Capital Outlay	6000-6999	373,694	9,215,234	9,588,928	387,494	6,607,500	6,994,994	401,694	5,418,144	5,819,838
	Other Outgo	7100-7499	0	1,210,325	1,210,325	0	1,272,225	1,272,225	0	1,322,625	1,322,625
	Other Outgo - Indirect Costs	7300-7399	(5,247,852)	4,745,924	(501,928)	(9,608,505)	8,142,801	(1,465,704)	(5,808,654)	4,922,588	(886,066)
	Total		235,224,171	196,935,353	432,159,524	236,746,833	177,298,044	414,044,877	239,297,024	165,686,752	404,983,776
C.	OVER/SHORT		63,355,820	(72,979,720)	(9,623,900)	50,321,377	(78,049,809)	(27,728,432)	58,674,164	(73,729,956)	(15,055,792)
D.	CONTRIBUTIONS	8980-8999	(69,224,780)	69,224,780	0	(70,988,676)	70,988,676	0	(75,560,248)	75,560,248	0
E.	NET INCREASE (DECREASE) IN FUND BA	LANCE	(5,868,961)	(3,754,939)	(9,623,900)	(20,667,299)	(7/061,133)	(27,728,432)	(16,886,084)	1,830,292	(15,055,792)
F.	FUND BALANCE				A 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			Thursday Charles			To the Section of the
	Beginning Fund Balance		66,133,492	23,187,205	89,320,697	60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365
	Ending Fund Balance		60,264,532	19,432,265	79,696,797	39,597,232	12,371,132	51,968,365	22,711,148	14,201,425	36,912,573
	Restricted		712,000	19,432,265	20,144,265	712,000	12,371,132	13,083,132	712,000	14,201,424	14,913,424
	Committed		0		0	0		0	0		0
	Other Assigned (Textbook Adoption)		8,543,728		8,543,728	0		0	0		0
	Other Assigned (403(b) Supplementary	Retirement)	5,199,960		5,199,960	3,466,640		3,466,640	1,733,320		1,733,320
	Other Assigned (LCFF Supplemental Fu	nd)	13,622,473		13,622,473	9,081,649		9,081,649	6,054,432		6,054,432
	Other Assigned (Vacation Payout)		900,000		900,000	800,000		800,000	700,000		700,000
	Other Assigned (Future Employee Com	pensation)	0		0	0		0	0		0
	Reserve for Economic Uncertainties		12,964,786		12,964,786	12,421,347		12,421,347	12,149,514		12,149,514
	(REQUIRED AMOUNT FOR 3% RESERVE)		12,964,786			12,421,347			12,149,514		
	Unassigned		18,321,585			13,115,597			1,361,882		

Budget Cycle 2021-22



Summary & Certification

- The district will be able to maintain a 3% minimum required reserve for economic uncertainties in the current year and subsequent years.
- With the proposed salary offer and current assumptions, MDUSD will require a sustainable ongoing plan to reduce costs and staff, as a result of declining enrollment and 'end of the current hold harmless.'
- ☐ The MDUSD Governing Board is committed to salary increases for staff that also allow us to maintain a positive certification
- Staff recommends a **POSITIVE** certification in this 2021/22 Second Interim Financial Report.