



2021-22

Second Interim

Report

Business Services

March 8, 2022

Publication Information

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Analysis of Governor's Budget Proposal

The Legislative Analyst's Office (LAO) released its [2022-23 Budget Overview](#) of Governor Gavin Newsom's State Budget proposal earlier this month, and followed up with a [presentation](#) to the Senate Budget and Fiscal Review Committee. There are some interesting perspectives in the LAO's analysis that could impact State Budget negotiations and K-14 education.

State Surplus and Spending Architecture

The LAO estimates that the state has a surplus of \$29 billion to allocate in the 2022-23 State Budget, which is \$8 billion more than Governor Newsom's estimates. The difference is largely because the Administration excludes investments that it deems obligated spending for items that the LAO sees as discretionary. The \$45.7 billion surplus that the Governor highlighted in his press conference unveiling his State Budget did not exclude year-over-year obligated state expenses, including its Proposition 98 obligations.

Despite differences in the size of the State Budget surplus, the LAO believes that the Governor's multiyear revenue assumptions are a reasonable "middle of the road" approach to forecasting. The Governor uses more cautious and conservative estimates when compared to the LAO's most recent projections. The Legislature could adopt higher revenue assumptions than the Governor's to develop its version of the 2022-23 State Budget over the coming months but doing so would limit the Legislature's ability to increase proposed investments as the state's revenue picture becomes clearer in May.

The Governor's State Budget allocates \$17.3 billion in one-time spending, anticipates a \$6.2 billion reduction in revenues, increases contributions to the state's rainy-day fund while also paying down other outstanding debts and liabilities. The LAO credits the Newsom Administration for its cautious multiyear revenue estimates but is concerned that the negative balance in the rainy-day fund in 2023-24 relies on too many risky assumptions. Therefore, the LAO encourages the Legislature to put more aside in state reserves than what is proposed by the Governor.

For K-12 and community colleges, the Governor's State Budget proposes a total of \$18 billion in new spending across an array of one-time and ongoing, as well as existing and new, investments.

State Appropriations Limit

How much the state can spend across the State Budget is being impacted by the State Appropriations Limit (SAL), which is the state's equivalent to local Gann Limits. Across the three-year budget window, the LAO believes that the SAL will be a major consideration for the state. Consequently, the LAO encourages the Legislature to develop a plan for how the state can meet the SAL requirement across 2020-21 and 2021-22, and into 2022-23. The Legislature may have different priorities for addressing SAL and may want to use the state's spending options on alternative excluded expenditures or other solutions. The LAO clarifies that some of the Governor's proposals to spend excess revenue are already SAL-excluded expenditures—such as \$4.3 billion for transportation infrastructure, \$1.4 billion for green school buses (Proposition 98), and \$450 million for school kitchen upgrades (Proposition 98)—and therefore limiting the Legislature's flexibility, as these expenditure amounts can only be reallocated to other SAL-related purposes, such as tax reductions.



Analysis of Governor’s Budget Proposal cont.

Proposition 98 Minimum Guarantee

Proposition 98 establishes a minimum annual funding level for schools and community colleges, commonly known as the minimum guarantee. The Governor’s State Budget includes substantial increases of \$17.7 billion to the minimum guarantee required under Proposition 98, reflecting higher revenues than prior estimates, growth in local property tax revenue, and an adjustment to “rebench” the guarantee for the expansion of transitional kindergarten.

Fiscal Year	Change From 2021 Budget Act Estimates
2020-21	\$2.5 billion (2.7%)
2021-22	\$5.3 billion (5.7%)
2022-23	\$8.2 billion (8.8%)
Proposition 98 Adjustments	\$1.6 billion
Total Available New Funding	\$17.7 billion

The LAO notes that \$10.6 billion of new funding is dedicated to ongoing investments while nearly \$7.2 billion is for one-time activities, which can be summarized in four main categories:

- Prior commitments: \$5.3 billion ongoing (expansion of Expanded Learning Opportunities Program, universal transitional kindergarten, school meals, rate increase for State Preschool and community college financial aid)
- Cost-of-living adjustment and workload adjustments: \$4.1 billion ongoing
- Infrastructure: \$2.3 billion one-time (electric school buses, kitchen upgrades, deferred maintenance, and funding for projects under the State School Facility Program), which are exclusions from the SAL
- College and career pathways: \$1.5 billion one-time

LAO Recognizes Local Capacity Limitations

The LAO acknowledges that the confluence of new programs and initiatives, with their unique requirements and the ongoing impact of the health pandemic on the continued provision of in-person instruction, is impacting the capacity of K-12 school agencies and community college districts to implement them well. Thus, the LAO suggests gathering information on the impact, capacity challenges, and existing needs of the systems via oversight of implementation of new and existing requirements, prior to determining the Legislature’s approach to allocating new Proposition 98 resources. This concern with capacity overload is a theme in the LAO’s analysis and is reflected in several other recommendations to support fewer new initiatives beyond education across the State Budget.

In summary, the LAO’s analysis of the Governor’s 2022-23 State Budget is that it contains many positive investments, meets prior-year commitments, and uses cautious but reasonable revenue assumptions. However, the LAO offers several considerations for the Legislature to build on the Governor’s State Budget proposal, including reinforcing the state’s rainy-day fund and ensuring state funds are used optimally when paired with anticipated federal revenue.

Source: School Services of California



Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The Second Interim report reflects the current financial status of the District as of January 31, as well as budget revisions based on expenditure and revenue trends and other available information. The Second Interim financial report must be approved by each district's Governing Board by March 15th. More concrete data is available for the Second Interim financial report than was available for the First Interim report that was presented to the Board in December. In a typical year, budget projections contained in the Second Interim report should be closely aligned with the District's final actual revenues and expenditures reported at the close of the fiscal year.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify the District's financial condition as either positive—will meet its financial obligations for the current and two subsequent years; qualified—may not meet its financial obligations for the current or two subsequent years; or negative—will not meet its financial obligations for the current or two subsequent years.

FISCAL OVERVIEW

Overall, Hemet Unified's combined general fund revenues and other sources are projected to increase by \$32.2M from January 31 budgeted levels to a total of \$449.3 million. Expenditures and other uses are being increased by about \$13.2M for a revised total of \$439.8 million. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends.

It's important to note there has been an increase in restricted revenues due to the funds being recognized as unearned revenue. The effect this has on the budget is that we had to adjust our ending fund balances to zero the funds out, and as the year progresses we recognize the revenue we plan to spend.

County Offices of Education, School Services of California (SSC), Fiscal Crisis Management Advisory Team (FCMAT) and other groups continue to advise school districts on best assumptions to use when developing their budgets and multi-year projections. Assumptions include per ADA rates for lottery funds, cost of living adjustment (COLA) factors and recommended reserves. These advisory groups recommend districts set reserve levels higher than the state minimum to help lower borrowing costs for capital expenditures, improve credit ratings, and to avoid temporary loans during periods of cash shortfalls. In response to these recommendations, the District has established a reserve level equivalent to 5.0% of combined general fund expenditures, excluding STRS On-Behalf costs.

Hemet Unified will be self-certifying its financial status as 'positive' for the 2021-22 Second Interim Report. A positive certification means the District projects it will have sufficient funds to meet its obligations in the current and two subsequent fiscal years based on a variety of assumptions applied to the multi-year projections.

Absent any major changes to expenses or revenues, the multi-year projection included in the appendix of this report, show the district deficit spending in 2022-23 and anticipates an unrestricted ending balance of \$56.1 million by June 30, 2023.



SECOND INTERIM SUMMARY

Changes from the January 31 board approved operating budget:

- LCFF Revenue reduced by \$110,379
- Federal, state and local revenue increased by \$32.2M
- Transfers In/Other Sources increased by \$58K
- Expenditures increased by \$13.2M
- No change to Transfers Out/Other Uses
- Combined ending fund balance increases from \$73.2 million to \$88.8 million

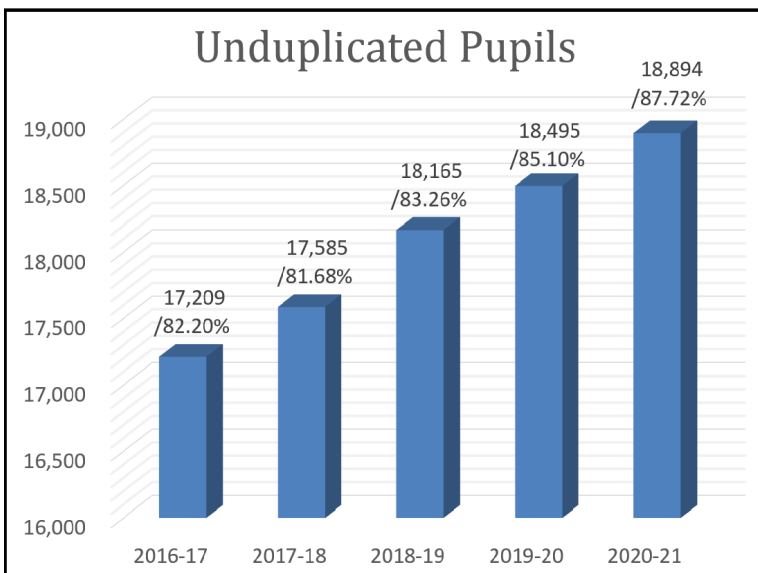
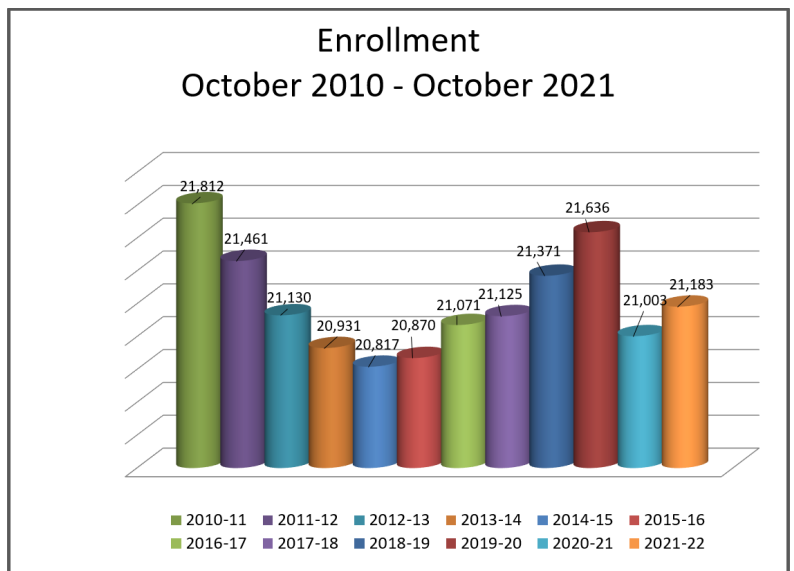


Enrollment and Attendance

A preliminary enrollment count used for revenue calculations for the Second Interim is 21,183, with an additional 50 students with the County Office of Education. The District increased 338 students under the adopted budget projected enrollment number.

Current law allows districts to use prior year data to calculate ADA. The P-2 ADA for **2020-21** was 20,545.76. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars. The district's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis. The total ADA for 2021-22 funding 20,494.22 to include both District and County program attendance.

Other student enrollment data that is important for revenue purposes is the unduplicated pupil count or percentage of district students that are identified as low income, English learners, foster youth or homeless. This information is used to calculate the district's supplemental and concentration funding under LCFF. Second Interim projections will use preliminary 1.17 data with 18,894 district students and 48 students in county programs making up the unduplicated pupil percentage or UPP for Hemet USD which is equivalent to 87.72% of the current projected enrollment.



Second Interim Budget Revisions

COMBINED GENERAL FUND

Revenues

Total general fund revenues in Hemet USD's First Interim were projected at \$417.1 million. Budget revisions included in the Second Interim report increase general fund revenue projections to \$449.3 million. Increases were due to unearned revenues being recognized along with new funding in federal, state and other local revenue sources.

Local Control Funding Formula (LCFF)

A calculation worksheet provided by Fiscal Crisis and Management Assistance Team (FCMAT) in conjunction with the California Department of Education (CDE) is used to project Hemet Unified's LCFF apportionment. The formula adds in grade span adjustments (GSA). In addition, schools receive supplemental funding at 20% of the base rate for unduplicated students counted as eligible for free and reduced meals, English learners or foster youth. A concentration grant of 65% of the base rate is provided to districts where 55% or more of the student population falls into these subgroups. Hemet USD's preliminary 2021-22 unduplicated pupil percentage (UPP) for the LCFF subgroups is 89.21% of its entire student population. The LCFF calculation uses a three-year rolling average of a district's unduplicated count percentage which for Hemet USD is currently calculated at 87.72%. The unduplicated pupil percentage is not finalized until CALPADs data is certified.

Funding levels for LCFF in Hemet Unified's 2021-22 adopted budget were calculated based on enrollment and ADA projections developed prior to the start of school, along with the 45-Day budget revised COLA rates. The district's LCFF revenues have remained the same for First Interim budget revisions using enrollment and ADA projections based on prior year enrollment and the COLA rate included in the state's enacted budget.

The Second Interim report projects 2021-22 general fund LCFF revenues to total \$259.4 million. Local taxes, including transfers to charters for in-lieu payments are estimated to make up \$32.1 million of this year's LCFF funding. Proposition 30 revenues will total \$77.2 million and \$150.1 million will come as state aid

Federal Revenues

Combined general fund federal revenues are projected to total \$113.9 million. The Second Interim revisions remain the same as they did in First Interim, the revenues are tied to one-time funding that was received in response to COVID-19.

Local Control Funding Formula

The LCFF full funding rates based on current ADA and unduplicated count rates based on a three-year rolling average (87.72%) are listed in the table below.

FACTORS	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$ 8,093	\$ 8,215	\$ 8,458	\$ 9,802
GSA Amount	\$ 842			\$ 255
Adjusted Base per ADA	\$ 8,935	\$ 8,215	\$ 8,458	\$10,057
Supplemental	\$ 1,569	\$ 1,442	\$ 1,485	\$ 1,766
Concentration	\$ 1,904	\$ 1,751	\$ 1,803	\$ 2,143



Other State Revenues

The budget for anticipated state revenues increased by \$9.1M to a total \$53.9 million. The Second Interim increase is due to the Educator Effectiveness Grant and Special Education revenues received.

Local Revenues

Second Interim adjustments bring projected local revenue to \$22 million after the adjustment of the AB 602 funding after First Interim.

Expenditures

First Interim expenditures were estimated at \$437.5 million. Changes to budgeted expenditures for this Second Interim report show an increase of \$2.3 million, bringing total anticipated expenses to \$439.8 million. Projected decreases to salaries and benefits are due to unfilled vacant positions and positions filled later than anticipated. Salary increases are also reflective of the recent settlement for all Bargaining Units to include Management and Confidential. The budget for materials & supplies is decreased by \$4.9 million. This is due to the redistribution of the CARES Act funds allocated and expensed. When the CARES Act funds were received the District was still in the planning phase for spending. During second interim the spending and receiving of items continued causing a shift in budgeting. Services and operating expenses, which includes utilities, contracted services, consultants, web-based application licenses and travel costs, are budgeted at \$91 million. This is a decrease of \$6.4 million from first interim budgeted amounts. Across the expenditures there has been a redistribution amongst salaries, supplies, services and capital outlay all due to salary increases and the CARES Act funding being expended.

Other Financing Sources/Uses/Contributions

Transfers In from other funds total \$4.8 million a slight increase of \$58k from the approved operating budget.

Transfers Out to other funds projected total is \$3.5 million with a slight change from the First Interim to Fund 20.

Contributions made from the unrestricted general fund to the restricted general fund are projected to total \$39.1M. This is a decrease of \$629,196 from the October 31 operating budget for the contribution for Special Education, due to the AB602 per pupil expenditure increase.

Combined General Fund Ending Balance

Summary of General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	First Interim	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
Beginning Balance	\$ 104,953,305	\$ 77,950,025	\$ 77,950,025	\$ 0	\$ 0
Revenue/Sources	\$ 320,733,534	\$ 442,500,125	\$ 421,989,100	\$ 32,295,754	\$ 454,284,854
Expenses/Uses	\$ 368,682,639	\$ 431,697,655	\$ 426,688,036	\$ 16,697,716	\$ 443,385,752
Change in Ending Balance	(\$ 47,949,105)	\$ 1,502,624	(\$ 4,698,936)	\$ 6,200,166	\$ 10,899,102
Ending Balance	\$ 57,004,200	\$ 79,452,649	\$ 73,251,088	\$ 15,598,039	\$ 88,849,127
5% Reserve	\$ 18,434,132	\$ 22,049,875	\$ 22,049,875	\$ 119,413	\$ 22,169,288

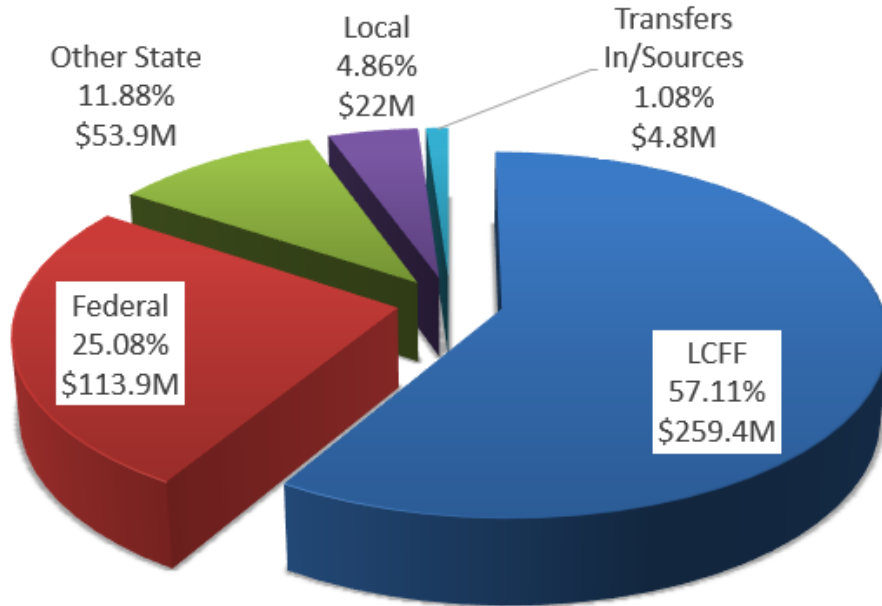


The First Interim budget showed the district anticipated ending the 2021-22 year with a general fund balance of \$79.4 million. Included in the projected ending balance was \$22 million for a 5% reserve for economic uncertainties.

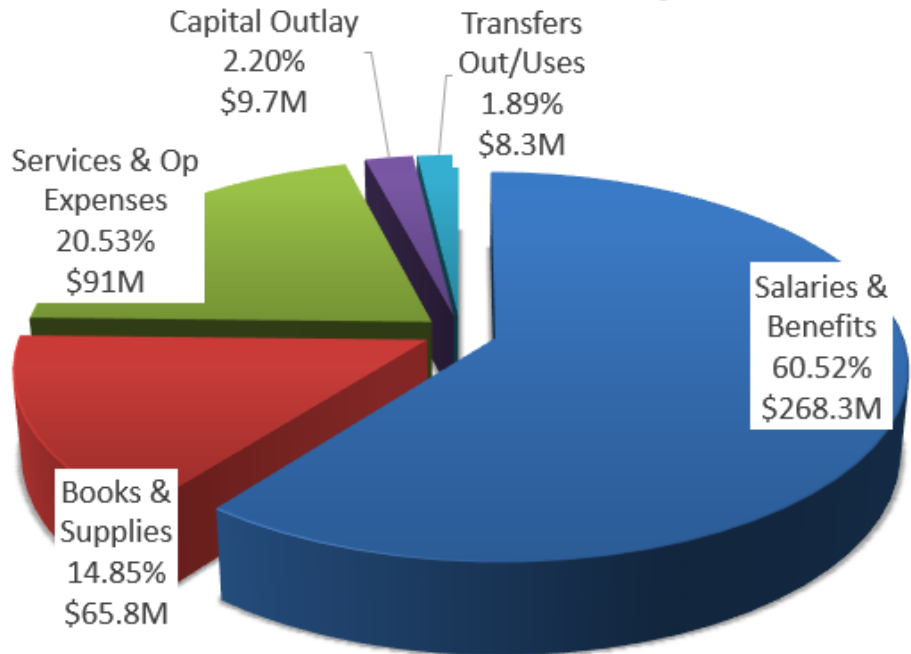
Second Interim budget changes show the projected ending balance by June 30, 2022 at \$88.8 million. \$22.1 million of the ending balance is set aside as a 5% reserve for economic uncertainties. The remaining \$66.7 million in the ending balance is comprised of \$26.2 million in legally restricted balances, \$1.4 million reserved for stores inventory and cash in banks, and \$38.9 million committed in the unrestricted general fund.



2021-22 General Fund Revenue



2021-22 General Fund Expenses



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

The district's multi-year projection for the 2021-22 Second Interim report incorporates many of the recommendations and assumptions provided by School Services of California (SSC), the Riverside County Office of Education (RCOE) and the California Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT), and developed in conjunction with the California Department of Education, was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The calculation increases the LCFF base rates by COLA in each year.

2022-23 Projected Budget

The multi-year projection indicates the combined general fund revenues and other sources will decrease by a total of \$106.3 million in 2022-23 from current year budgeted revenue levels. LCFF revenues are estimated to increase by \$2.1 million in 2022-23 to a total of \$261.5 million. Federal and other state revenues are projected to decrease by \$108.5 million. The decrease is related to the fall off of the one-time CARES Act funding.

Overall 2022-23 expenses are expected to decrease by \$96.3 million to \$347 million. In addition, salaries and benefits expenditures will increase for the two-year settlement for the ongoing and one time off schedule, step and column costs, STRS and PERS rate growth. Anticipated spending for supplies, services and costs are anticipated to be adjusted by the CPI factor adjustment.

In the third year, 2023-24 projections for combined general fund revenues and transfers are to increase by \$10 million. The district is projecting an increase in LCFF revenue of \$9.3 million and slight increases in state and local revenue.

Expenses and transfers out to other funds projected for the 2023-24 year increase by \$10.8 million to a total of \$357.8 million. Salaries and benefits again increase for step and column and pension rate growth. Additional costs are planned for Special Education in various expenditure categories.

Certification

Based on the assumptions presented in this report, the district anticipates deficit spending in 2022-23 of the projection. However, it will have sufficient reserves to cover costs and will be able to meet its financial obligations in the current and next two years. As a result, the district will self-certify a positive status in the 2021-22 Second Interim report.

	Multi-Year Projection Assumptions		
	2021-22	2022-23	2023-24
COLA (applied to LCFF base)	5.35%	6.17%	3.61%
Enrollment (excludes county)	21,183	21,417	21,417
ADA (excludes county)	18,202.43	19,748.00	19,748.00
ADA%	87.49%	90.00%	90.0%
LCFF Funded ADA (includes county)	20,494.22	19,7748.00	19,748.00
UPP (3 Yr rolling avg)	87.72%	88.59%	88.56%
Step & Column	1.56%	1.56%	1.56%





Local Control Accountability Plan

The Local Control Accountability Plan describes the actions the District takes to improve outcomes – principally for English Learners, Foster Youth, and socioeconomically disadvantaged youth – via the investment of supplemental and concentration funding. The 2021-22 LCAP outlines the strategies the District engaged to address outcomes primarily measured via the metrics on the California Dashboard. Specifically, these metrics include academic outcomes measured by

- Smarter Balanced Assessment Consortium (SBAC) test in English and math
- the percentage of students suspended one or more times
- the percentage of students absent 10% or more of the academic year
- the percentage of students who are graduating Hemet USD ready to engage post secondary education or a durable career path
- Local Indicators that broadly describe the District's capacity to provide for the basic services for students, professional development, course access, and professional development targeted towards providing instruction that reflects the rigor and expectations of California State Standards

The Hemet Unified School District LCAP outlines new and ongoing actions and services designed to strategically support students in experiencing improved outcomes as measured by the metrics described above. Examples of student supports include direct English Learner supports, academic interventions such as reading intervention programs, supporting student engagement, intentional counseling services, addressing the causes and student needs associated with chronic absenteeism, expanding Career Technical Education pathways, as well as building and maintaining an information technology infrastructure that accelerates learning for students. In all these services, implementation is designed to address the needs of the English Learners, Foster youth and the socio-economically disadvantaged.

The development of the 2021-22 LCAP represents the first in a three year plan cycle. The plan will be evaluated on a yearly basis and adjustments made based on dynamics associated with action implementation, changes in available resources, as well as the evolving needs of our students. In the spirit of transparency, the LCAP also declares the manner where additional funding streams are “braided” with supplemental and concentration funds to increase the quality and/or quantity of the services provided based on the nature of the student needs.



Charter School Fund (Fund 09)

Hemet Unified operates one district-sponsored charter school, the Western Center Academy (WCA), which serves students in grades six through twelve. The school's instructional program focuses on math, science and technology. WCA is located at the Western Science Center adjacent to Diamond Valley Lake.

Revenues and expenditures for the district sponsored charter school are reported separately in Fund 09 Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors. Funding for the charter school comes from the state in the form of the Local Control Funding Formula and other various federal, state and local sources. The charter school receives funding for special education through the Riverside County SELPA and lottery revenue from the state based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

ENROLLMENT and ADA

Enrollment at WCA, based on preliminary CalPADS data, is reported at 741. The CalPADS data shows WCA has 388 students that are identified as either low income, English learners, foster or homeless. This equates to an Unduplicated Pupil Percentage or UPP of 52.36% for LCFF supplemental grant purposes. ADA for WCA is projected at 725.54 or 98%.

REVENUE

First Interim revenue for the Western Center Academy 2021-22 was projected at \$9.8 million. At this time, an increase of \$557,228 is made to revenue budgets. Minor adjustments are being made to LCFF receipts to account for adjustments to ADA changes. State revenue adjustments include small increase for lottery, special education and the low performing students block grant. An increase to local revenue was made of \$56,400.

EXPENDITURES

Total expenditures for Hemet Unified's charter school at First Interim are projected to be just over \$9.2 million. A total increase of \$728,849 is being recognized for Second Interim as a result of recent increases in salaries.

SOURCES/USES/CONTRIBUTIONS

Currently \$563,123 is budgeted as transfers out to other funds and is related to transfers from the charter school to the district's general fund for special education services. This amount has increased from the adopted budget level.

Under a Memorandum of Understanding with WCA, the district's restricted general fund will support all costs associated with special education services for charter students. In return, all special education related revenue received for charter students in Fund 09 will be transferred to the restricted general fund. The MOU also identifies fees and rates that are charged to the charter school for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

ENDING BALANCE

The charter fund is expected to end the year with expenditures exceeding revenues by \$98,929. The school will have a total of \$1,353,492 in reserves, of which \$193,180 is in the restricted lottery account and can only be spent on instructional materials.



MULTI-YEAR PROJECTION AND CASH FLOW

Multi-year projections for the charter fund show that deficit spending in the two subsequent years. The school is projecting a total ending fund balance of \$1.35 million for the year ending June 30, 2022 and it expects to see its reserves increase to \$1.27 million by June 30, 2024.

A cash flow analysis shows the charter school's cash reserves is expected to reach it's lowest point in June with a cash balance of \$584K. It is expected the school will end the 2021-22 year with approximately \$753,938 cash on hand. It is not anticipated WCA will require any temporary loans through the end of the current budget year.



Other District Funds

A summary of budgets as of the Second Interim report for other district funds is below. Notable changes from the adopted budget in certain funds are:

Fund	Beginning Balance	Revenues/Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 1,452,421	\$ 10,421,444	\$ 10,520,373	\$ 1,353,492
Fund 11—Adult Education	97,708	790,098	820,660	67,146
Fund 12—Child Development	544,633	4,204,622	4,278,786	470,469
Fund 13—Cafeteria	1,922,433	15,694,660	14,852,216	2,764,877
Fund 20—OPEB Reserve	5,103,976	3,070,048	-0-	8,174,024
Fund 21—Building Fund	39,244,533	35,165,000	24,473,825	49,935,708
Fund 25—Capital Facilities	10,773,618	10,848,897	4,454,631	17,167,884
Fund 35—County School Facilities	-0-	-0-	-0-	-0-
Fund 40—Reserve for Capital Outlay	480,038	503,304	469,173	514,169
Fund 51—Bond	19,938,912	-0-	-0-	19,938,912
Fund 63—Enterprise Fund (Transportation)	400,885	18,514,699	18,904,340	11,244
Fund 67—Self-Insurance—Workers Comp	1,320,224	2,017,510	3,020,224	317,510
Fund 68— Self Insurance (F67)—OPEB	522	874,533	725,522	149,533
Total Other Funds	\$ 81,279,333	\$ 102,104,815	\$ 82,519,750	\$ 100,864,968





State Budget Forms

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