

San Mateo-Foster City School District



2021-22 Second Interim

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March 24, 2022

2021-22 Second Interim
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EXECUTIVE SUMMARY

2021-22 Second Interim Overview

This report represents the snapshot of January 31, 2022 budget projections of all revenues and expenditures for the current year as well as two subsequent fiscal years.

Governor Gavin Newsom released his proposed January State Budget and subsequent trailer bills on January 10, 2022. It is time for LEAs to adjust revenues and expenditures, and begin projecting the ending balances for the funds and resources at Second Interim. With that, the Second Interim report covers the period of time from July 1 through January 31, and must be submitted to the county office of education (COE) no later than March 17 (45 days after the close of the reporting period per Education Code Section [EC §] 42131[a]).

Below are the **major changes** from the First Interim Budget to Second Interim.

1. **Proposal for ADA:** Beginning in 2022-23, and for future years, would amend EC § 42238.05(a)(1) and allow a third option for funded ADA which would use the actual ADA from the prior three years. If enacted, this would allow a school district in 2022-23 to be funded on the greater of the following:
 - i. Actual ADA from 2022-23
 - ii. Actual ADA from 2021-22
 - iii. Average ADA based on actuals from 2019-20, 2020-21, and 2021-22
2. **Cost of Living Adjustment (COLA):** 2022-23 from 2.48% to 5.33%, 2023-24 from 3.11% to 3.61%
3. **Local Control and Accountability Plan and Supplement (LCAP):** LEAs are in the second round of adopting a Local Control and Accountability Plan (LCAP) after the one-year abeyance for the 2020-21 fiscal year. The additional wrinkle this year is the LCAP Supplement that must be considered by the governing board no later than February 28, 2022.
4. **Early Childhood Education:** The proposal includes additional investments in early childhood with COLA and funding for Universal Transitional Kindergarten (UTK). Please note there is no additional UTK for basic aid districts.
5. **Special Education:** The 2022-23 budget proposals significantly build on special education funding augmentations including COLA and the funding exhibits for each LEA will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.
6. **Universal School Meals:** grants for school kitchen upgrades and training, additional support to School Breakfast and Summer Meal Start-Up and Expansion grants.

Budget Assumptions

The followings are legal guidance and best practices of the budget assumptions that we use for the second interim report.

Description	2021-22	2022-23	2023-24
COLA	5.07%	5.33%	3.61%
Enrollment	10,357	10,377	10,377
ADA	9,570	9,586	9,586
Ratio of ADA/Enrollment	92.4%	92.4%	92.4%
FTEs Changes (Certificated)		Reduction of 25 FTEs	Additional 17 FTEs reduction
FTEs Changes (Classified)		Additional 8 FTEs (Sp. Ed. Positions-Behavioral goals related position)	
H & W Rate	5%	5%	5%
Property Tax (Growth Rate)	3.51%	4.79%	3.33%
Federal Revenues	Additional funding LLMF, ESSER	Spending down ESSER II & III	Spending down ESSER II & III
State Revenues	Additional funding: LLMF, ESSER, ELO-G, ELO-P, Educator Effectiveness	No additional new funding	No additional new funding
Mandated Block	\$32.79	\$34.54	\$35.79
Lottery: Unrestricted/Restricted	\$163/\$65	\$163/\$65	\$163/\$65
Parcel Tax (measure V): CPI	\$311.56/parcel	\$316.52/parcel	\$322.84/parcel
Parcel Tax: CPI	\$121.48/parcel	\$123.91/parcel	\$126.39/parcel
Interest Income	1%	1%	1%
Other Local (grants)	We budget it when it comes in.	We budget it when it comes in.	We budget it when it comes in.
Payroll Statutory Rate (Cert/Class)	23.36%/35.55%	25.54%/38.74%	25.24%/39.44%
STRS/PERS (Cert/Class)	16.92%/22.91%	19.1%/26.1%	19.1%/27.1%
Indirect Cost Rate	6.28%	5.32%	5.32%
RRMA	3%	3%	3%

General Fund Overview

General Fund (Fund 01): This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. In the General Fund, there are Unrestricted and Restricted revenues and expenditures.

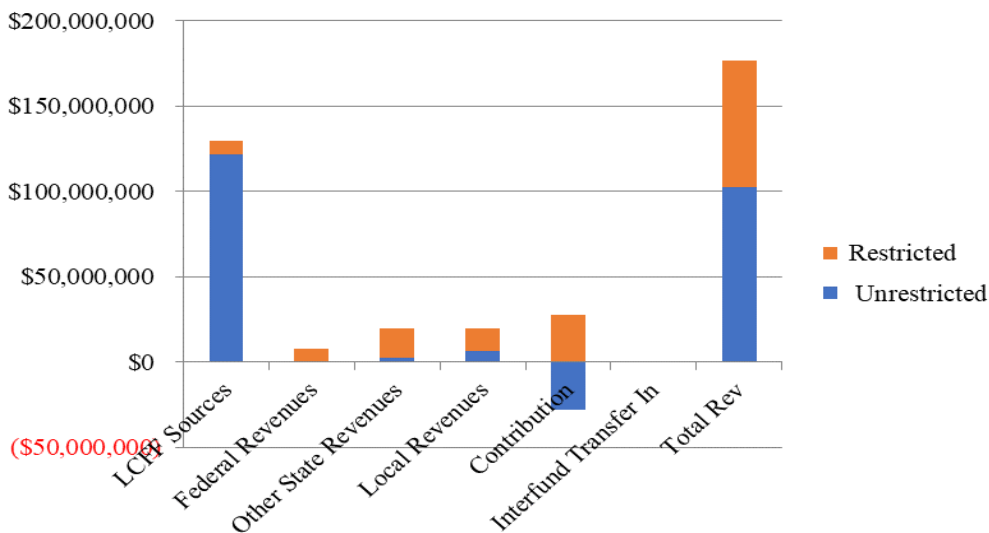
General Fund Unrestricted: Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on those programs that fit and meet its priority.

General Fund Restricted: Restricted funds account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law.

General Fund Summary:

Revenues Summary, including other financing sources: \$176,649,538 (Unrestricted \$102,753,272; Restricted: \$73,896,266)

The following chart illustrates the classifications and the amount for the total revenues.



	Unrestricted	Restricted	Total	%
LCFF Sources	\$121,902,797	\$7,609,431	\$129,512,228	73.4%
Federal Revenues	\$0	7,780,347	\$7,780,347	4.4%
Other State Revenues	\$2,308,974	17,328,061	\$19,637,035	11.1%
Local Revenues	\$6,317,384	13,215,502	\$19,532,886	11.1%
Contribution	(\$27,775,883)	27,775,883	\$0	0.0%
Interfund Transfer In	\$0	187,042	\$187,042	0.1%
Total Rev	\$102,753,272	\$73,896,266	\$176,649,538	100.0%

LCFF Sources (Object 8010-8099): \$129,512,228 (Unrestricted: \$121,902,797; Restricted: \$7,609,431)

Being a Basic Aid school district, LCFF revenues mainly come from property taxes, state aid, Education Protection Account, and community redevelopment funds. There is no adjustment made at the 2nd Interim. The LCFF sources constitute 73.4% of the District total revenues.

Federal Revenue (Object 8100-8299): \$7,780,347 (Unrestricted: \$0; Restricted: \$7,780,347)

This represents 4.4% of the total general fund revenues. Compared to the 1st Interim, there is an increasing of \$1,814,865. The changes are listed as follows:

Title 1: (\$35,075)

Title II: (\$540)

Every Student Succeeds Act: \$75

Other Federal: \$1,850,405

Other State Revenue (Object 8300-8599): \$19,637,035 (Unrestricted: \$2,308,974; Restricted: \$17,328,061)

Other State Revenue represents 11.1% of the total general fund revenues. Compared to 1st Interim, it increases by \$3,245,425. The changes are listed as follows:

After School Education and Safety (ASES): \$53,050

Other State (ELO related grants): 3,192,375

Other Local Revenue (Object 8600-8799): \$19,532,886 (Unrestricted: \$6,317,384; Restricted: \$13,215,502)

This represents 11.1% of the total general fund revenues. The projected revenues are up by \$883,258, compared to 1st Interim. The changes are listed as follows:

Student Unity Day COE Program: \$2,000 (Unrestricted)

Mail Service: \$1,148 (Unrestricted)

Lease and rental: \$257,453 (Restricted)

Other Local (Site Driven): \$622,657 (Restricted)

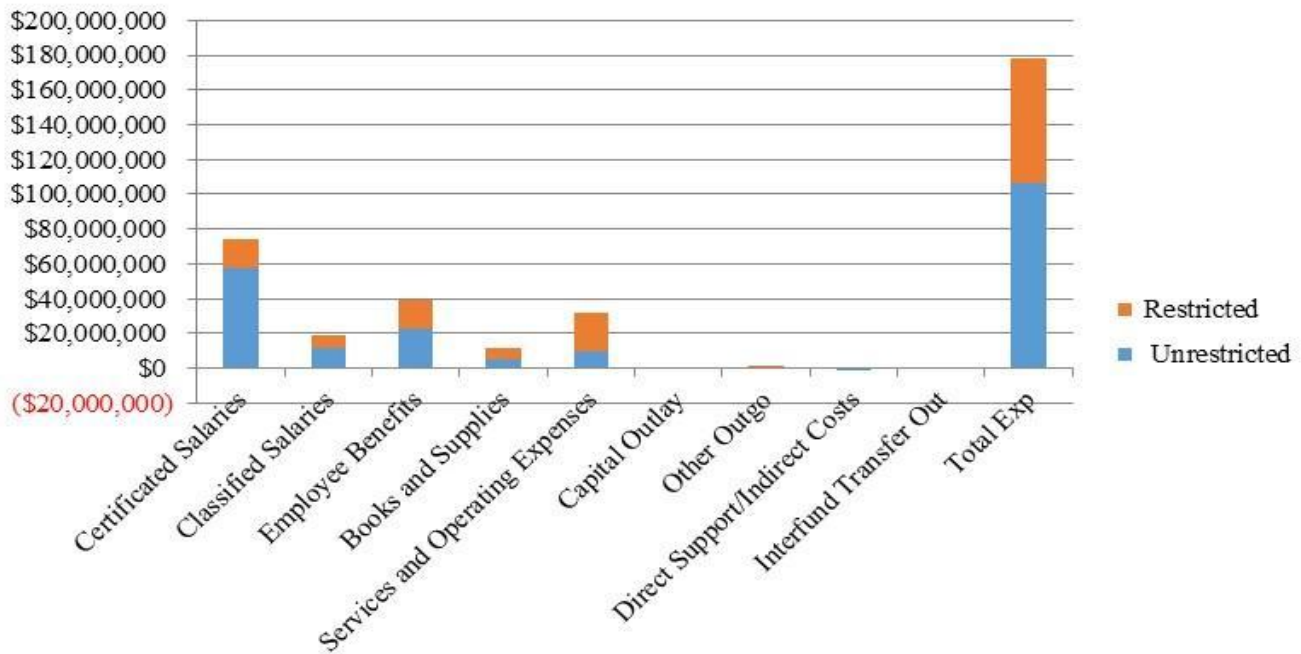
Interfund Transfers In (Objects 8900-8929): \$187,042 (Unrestricted: \$0; Restricted: \$187,042)

It is about 0.1% of the total general fund budget. The amounts come from fund 12 to support Parent Involved Projects in general fund (resource 9392 and 9393). There is no adjustment made for the 2nd Interim.

Overall, the Second Interim total revenues are higher than the First Interim budget by \$5,943,548.

Expenditures Summary, including other financial uses: \$175,510,934 (Unrestricted \$102,372,440; Restricted: \$73,138,494)

The following chart illustrates the classifications and the amount for the total expenditures.



	Unrestricted	Restricted	Total	%	
Certificated Salaries	\$56,148,336	\$17,180,349	\$73,328,685	41.8%	
Classified Salaries	10,568,845	8,800,213	\$19,369,058	11.0%	
Employee Benefits	22,488,990	16,470,630	\$38,959,620	22.2%	
Books and Supplies	3,694,745	5,990,535	\$9,685,280	5.5%	
Services and Operating Expenses	10,167,170	22,904,340	\$33,071,510	18.8%	
Capital Outlay	19,947	55,226	\$75,173	0.0%	
Other Outgo	0	1,224,736	\$1,224,736	0.5%	combination of Other Outgo & Direct Support
Direct Support/Indirect Costs	(801,284)	478,506	(\$322,778)		
Interfund Transfer Out	85,691	33,959	\$119,650	0.1%	
Total Exp	\$102,372,441	\$73,138,494	\$175,510,935	100.0%	

Certificated Salaries (Object 1000-1999): \$73,328,685 (Unrestricted: \$56,148,336; Restricted: \$17,180,349)

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries include teachers, counselors, psychologists, and certificated management. Compared to the 1st Interim budget, the certificated salaries are decreased by \$1,168,775 as the result of to be in alignment with what the best projections which include capturing the savings from unfilled or late hired positions. At the 2nd interim, total certificated salaries represent about 41.8% of the total expenditures.

Classified Salaries (Object 2000-2999): \$19,369,058 (Unrestricted: \$10,568,845; Restricted \$8,800,213)

This classification represents the salaries paid for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are library/media staff, office staff, clerical assistant, district office staff, instructional aides, and maintenance and operations staff. It is about 11% of the total expenditures. Compared to the 1st Interim,

the budget is increased by \$52,178 mainly is as the result of the adjustments made for instructional aides and hourly people.

Employee Benefits (Object 3000-3999): \$38,959,620 (Unrestricted: \$22,488,990; Restricted: \$16,470,630)

Employee benefits include retirement plans (State Teachers' Retirement System-STRS, and Public Employees' Retirement System-PERS), Health and Welfare benefits, Other Post-Employment Benefits (OPEB) Annual Required Contributions (ARC), and payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. It is about 22.2% of the total expenditures. The payroll related statutory rate for certificated employees is 23.36% and for classified employees is 35.55%. Compared to the 1st Interim, it is decreased by \$663,198 as the result of savings on salaries. Employee benefits are salaried driven, if salaries go down so as benefits.

Books and Supplies (Object 4000-4999): \$9,685,280 (Unrestricted: \$3,694,745; Restricted \$5,990,535)

These accounts are for expenditures related to curriculum books and supplies, other reference materials, and non-capitalized classroom equipment. It represents 5.5% of the total expenditures. Compared to the first interim, it is about \$2M lower as the result of savings from the textbook adoption. At this point, we do not anticipate the textbook adoption will occur by June 30, 2022.

Services and Other Operation Expenditures (Object 5000-5999): \$33,071,510 (Unrestricted \$10,167,170; Restricted \$22,904,340)

These accounts are for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other basic operating expenditures. The expenditures in category represent 18.8% of the total expenditures. Compared to the first interim budget, it increases by about \$1.3M. The increases are the results of budget reallocation and adjustments (due to additional revenues) made to address the needs of the District.

Capital Outlay (Object 6000-6999): \$75,173 (Unrestricted: \$19,947; Restricted: \$55,226)

Capital Outlay is for expenditure that exceeds \$5,000 as value and is subject to depreciation. Compared to the first interim, the second interim budget reflects an additional amount of \$8,898. The increase is for classroom furniture.

Total Other Outgo and Indirect Costs (Object 7100-7499): \$901,958.

The major expenditures include the net of tuitions to COE for excess costs (Special Education), and indirect costs. It is about 0.5% of the total expenditures. Compared to the first interim budget, it goes down by \$43,594 as the result of indirect cost went down.

Transfer Out (Object 7600-7629): \$119,650 (Unrestricted: \$0; Restricted: \$119,650).

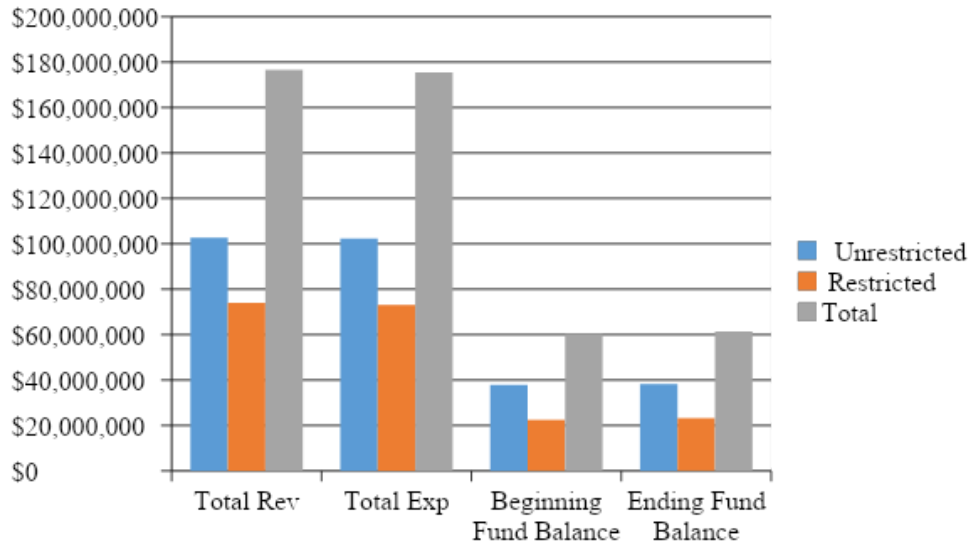
Compared to the adopted budget, this represents a suspension of transfer to Deferred Maintenance Fund (fund 14) for the current year. This category represents 0.1% of the total expenditures. There is no change made for the Second Interim.

Fund Balance: \$61,372,590 (Unrestricted: \$38,159,361; Restricted: \$23,213,229)

The Second Interim fund balance is increased by \$8.5M compared to the First Interim budget. The unrestricted fund balance increases by about \$4.7M and restricted fund balance increases by about \$3.8M. The restricted fund balance will be carried over into 22-23 to spend. The unrestricted fund balance will be set aside for the required reserve, vacation payout, reserve for P&L deductible, mold

insurance, one-month payroll due to revenues being deferred at all levels (Federal, State, and Local), future textbook adoptions, technology gears replacement and the reserve from prior year allocation (unspent) due to COVID and delayed our spending plans.

The following chart illustrates the revenue, expenditure, and fund balance.



	Unrestricted	Restricted	Total
Total Rev	\$102,753,272	\$73,896,266	\$176,649,538
Total Exp	\$102,372,441	\$73,138,494	\$175,510,934
Beginning Fund Balance	\$37,778,530	\$22,455,457	\$60,233,987
Ending Fund Balance	\$38,159,361	\$23,213,229	\$61,372,590

The following table illustrates the multi-year projection at second interim.

\$	2021-22	2022-23	2023-24
LCFF	129,512,228	134,933,589	139,013,148
Federal Revenues	7,780,347	8,549,001	7,523,656
State Revenues	19,637,034	12,253,307	10,788,236
Local Revenues	19,532,886	15,570,075	5,870,737
Transfer In	187,042	187,042	187,042
Total Revenues	\$ 176,649,538	\$171,493,014	\$173,382,819
Certificated Salaries	73,325,685	71,482,427	70,529,750
Classified Salaries	19,369,058	18,402,725	18,652,660
Employee Benefits	38,959,620	41,013,498	41,191,854
Books & Supplies	9,685,280	5,104,827	5,173,343
Services & Operating Expenses	33,071,510	36,832,733	33,578,629
Capital Outlay	75,173	19,950	19,950
Other Outgo + Transfer Out	1,344,386	1,344,390	1,344,390
Direct Support/Indirect Costs	(322,778)	(555,480)	(643,432)
Total Expenditures	\$ 175,510,934	\$ 173,645,070	\$169,847,144
Excess (Deficiency)	1,138,603	(2,152,056)	3,535,675
Beginning Balance	60,233,987	61,372,590	59,220,534
Ending Balance	\$61,372,590	\$ 59,220,534	\$ 62,756,209

The components of ending balance:

	2021-22	2022-23	2023-24
Non Spendable	\$ 35,000	\$35,000	\$35,000
Committed: Stabilization Arrangements @3%	\$5,265,328	\$5,209,352	\$5,095,414
Assigned: Vacation	\$500,000	\$500,000	\$500,000
One Month Payroll	\$11,570,292	\$11,743,850	\$11,920,010
Set aside for mold insurance	\$291,595	\$291,595	\$291,595
Set aside for insurance deduction for P&L	\$500,000	\$500,000	\$500,000
Textbooks adoption & tech gears refresh (Unrestricted lottery)	\$2,771,354	\$2,771,354	\$2,771,354
Textbooks adoption & tech gears refresh (Unrestricted lottery)		\$1,691,451	\$1,691,451
Textbooks adoption & tech gears refresh (Unrestricted lottery)			\$1,694,451
Prior year COVID reserve for future allocation	\$9,460,464	\$7,477,443	\$9,972,871
Professional Development	\$2,500,000	\$2,500,000	\$2,500,000
Reserve for Economic Uncertainties @3%	\$5,265,328	\$5,209,352	\$5,095,414

Cash Flow

We are required to submit a 24-month Cash Flow Worksheet. Based on the cash flow analysis, the district will not experience any cash shortage within a 24-month period for the General Fund.

Other Funds Overview

The 2020-21 First Interim, Beside General Fund, there are additional ten funds in the District accounting system. The District's funds include:

- Child Development Program (Fund 12)
- Cafeteria Special Revenue (Fund 13)
- Deferred Maintenance (Fund 14)
- Special Reserve Other Than Capital Outlay Projects (Fund 17)
- Building (Fund 21)
- Capital Facilities (Fund 25)
- Special Reserve for Capital Outlay Projects (Fund 40)
- Other Enterprise Fund (Fund 63)
- Retiree Benefits Fund (Fund 71)
- Foundation Private-Purpose Trust Fund (Fund 73)

CHILD DEVELOPMENT PROGRAM (Fund 12): This fund is used to separately track federal, state, and local resources used to operate the Child Development Programs. The program includes State Preschools and Federal Child Care. Compared to the Adopted Budget, the revenue improves by

\$92,766 due to state revenues improving by \$12,760 and local revenues improving by \$80,006. The expenditures increase by \$182,682 mainly for salaries and benefits adjustments to reflect the salaries improvements for the 2021-22. The projected ending balance is \$922,344.

CAFETERIA SPECIAL REVENUE (FUND 13): This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal) Child Nutrition Programs (State) Food Service Sales Interest All Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (Education Code sections 38091 and 38100). Compared to the 1st Interim budget, the projected revenues increase by additional \$104,805 and there is no change for expenditure adjustment. The projected ending balance is \$3,424,817.

DEFERRED MAINTENANCE (Fund 14): This fund historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. There is no budget adjustment made for the 2nd Interim reporting period. The projected ending balance is \$5,617,298.

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (Fund 17): This fund is used for the accumulation of general fund monies for general operating purposes to be used in future. Fund 17 is not for capital outlay. There is no budget adjustment made for the First Interim. The projected ending balance is \$885,165.95.

BUILDING (Fund 21): This fund exists to account for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. The general obligation bond represents the voters approved Measure X, and T. There is no budget adjustment made at the 2nd Interim reporting period. The projected ending balance is \$78,729,462.

CAPITAL FACILITIES (Fund 25): The purpose of this fund is to account for monies received from fees levied on developers (aka Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements with the developer or specified in Government Code. Government Code requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in this fund be made available to the public within 180 days, after the end of each fiscal year. Government Code 66001 requires a five-year report if there are any balances remaining in the Fund at the end of the prior year fiscal year. Compared to the 1st Interim budget, the revenue is increasing by \$250,000 for the developer fees projection and the expenditure is increasing by \$4,695 for the DSA fees for capital project. With that, the projected ending balance is \$5,609,447.

County School Facility Fund (Fund 35): The fund is established to account for new school facility construction, modernization projects and facility hardship grants, per Education Code. There is no budget adjustment made for the Second Interim. The projected ending balance is \$26,037.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (Fund 40): This fund provides for the accumulation of general fund monies for capital outlay purposes. This fund may also be used to account for other revenues specifically for capital projects. There is no any adjustment made for the 2nd interim period. The projected ending balance is \$16,333,582.

Other Enterprise fund (Fund 63): The fund is used to account for any activities for which a fee is charged to external users for goods or services. The district uses this fund to account for Fees Based Child Care Centers, Super CO-OP (Cafeteria consortia), and Fees Based Pre-K. At 2nd Interim, the revenues are adjusted up \$52,350 for rental and lease income and the expenditures adjusted up by \$35,392 to be in line with reality including adjustments for salaries, benefits, supplies, and services. The projected ending balance is \$3,988,765 which include \$638,928 for Super CO-OP and the remaining balance is for the child care.

RETIREE BENEFIT (Fund 71): The District uses this fund to account for retiree benefits. There is no budget adjustment for the 2nd Interim reporting period. The projected ending balance is \$26,344,472.

Foundation Private Purpose Trust Fund (Fund 73): This is to account for gifts or bequests per Education Code. It can only be spent for the specific purposes of the gifts or bequest. There is no budget adjustment made for the First Interim. The projected ending balance is \$150,844.

The following chart displaces revenues, expenditures, and changes in fund balance for each single fund (other than General Fund):

Fund/Fund #	Beginning Bal	Revenues	Expenditures	Ending Balance 2 nd Interim
Child Development, F12	1,173,458	3,571,205	3,822,320	922,344
Cafeteria Special Revenue, F13	2,313,599	5,376,553	4,265,336	3,424,817
Deferred Maintenance, F14	6,065,288	52,000	499,990	5,617,298
Special Reserve (Non Capital Project), F17	786,547	98,619	0	885,166
Building (AKA GO Bond), F21	139,903,133	1,399,000	62,572,671	78,729,462
Capital Facilities, F25	4,875,791	1,064,500	330,844	5,609,447
County School Facilities, F35	25,637	400	0	26,037
Special Reserve for Capital Project, F40	16,250,391	197,959	114,768	16,333,582
Other Enterprise, F63	3,541,625	7,175,937	6,728,796	3,988,765
Retiree Benefits, F71	25,418,379	2,863,093	1,937,000	26,344,472
Foundation Private-Purpose Trust Fund, F73	143,344	22,200	14,700	150,844

Final Note:

District's budget is a living and breathing document. It is required to be monitored on the regular basis. The staff will diligently monitor the economy and the needs of the district to plan and adjust the budget accordingly. Staff then will better understand our financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
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01CSI	Criteria and Standards Review				S

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 24, 2022

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Patrick Gaffney

Telephone: 650-576-8947

Title: CBO

E-mail: pgaffney@smfcsd.net

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).	X	
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
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• 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
		• 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	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• 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:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• 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	122,672,648.00	121,902,797.00	71,144,302.36	121,902,797.00	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	2,308,974.00	2,308,974.00	1,179,737.58	2,308,974.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,880,829.00	6,314,236.44	264,255.00	6,317,384.44	3,148.00	0.0%
5) TOTAL, REVENUES			129,862,451.00	130,526,007.44	72,588,294.94	130,529,155.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,077,952.00	57,298,505.50	30,376,890.88	56,148,336.16	1,150,169.34	2.0%
2) Classified Salaries		2000-2999	10,759,452.00	11,347,077.22	5,945,105.14	10,568,845.18	778,232.04	6.9%
3) Employee Benefits		3000-3999	23,704,127.50	23,014,003.09	12,141,586.50	22,488,990.29	525,012.80	2.3%
4) Books and Supplies		4000-4999	3,110,865.98	5,464,725.16	1,877,733.38	3,694,744.74	1,769,980.42	32.4%
5) Services and Other Operating Expenditures		5000-5999	8,134,945.00	9,860,464.93	5,559,241.08	10,167,170.09	(306,705.16)	-3.1%
6) Capital Outlay		6000-6999	0.00	19,947.16	0.00	19,947.16	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	(503,477.80)	(695,700.03)	(245,594.51)	(801,284.06)	105,584.03	-15.2%
9) TOTAL, EXPENDITURES			101,283,864.68	106,309,023.03	55,654,962.47	102,286,749.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,578,586.32	24,216,984.41	16,933,332.47	28,242,405.88		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	85,691.00	85,691.00	85,691.00	85,691.00	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	(30,017,585.57)	(28,493,071.24)	0.00	(27,775,883.24)	717,188.00	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,603,276.57)	(28,578,762.24)	(85,691.00)	(27,861,574.24)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,024,690.25)	(4,361,777.83)	16,847,641.47	380,831.64		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,778,529.54	37,778,529.54		37,778,529.54	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)			37,778,529.54	37,778,529.54		37,778,529.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,778,529.54	37,778,529.54		37,778,529.54		
2) Ending Balance, June 30 (E + F1e)			36,753,839.29	33,416,751.71		38,159,361.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
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	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	5,341,608.41		5,265,328.00		
Other Commitments		9760	5,070,333.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	26,578,173.29	22,698,534.89		27,593,705.18		
Vacation	0000	9780	500,000.00					
One Month Payroll	0000	9780	10,698,643.00					
Set Aside for Mold Insurance	0000	9780	291,595.00					
Set Aside for P&L Deductible	0000	9780	500,000.00					
Supplemental Carryover	0000	9780	690,871.00					
Delays from 19-20 allocations due to C	0000	9780	5,441,718.87					
Reserve for Budget Stabilization	0000	9780	6,540,804.00					
Vacation	0000	9780		500,000.00				
One Month Payroll	0000	9780		11,570,292.00				
Set Aside for Mold Insurance	0000	9780		291,595.00				
Set Aside for P&L Deductible	0000	9780		500,000.00				
Delays from 19-20 allocations due to C	0000	9780		8,375,200.47				
Vacation	0000	9780				500,000.00		
One Month Payroll	0000	9780				11,570,292.00		
Set Aside for Mold Insurance	0000	9780				291,595.00		
Set Aside for P&L insurance deductible	0000	9780				500,000.00		
Reserve for additional professional dev	0000	9780				2,500,000.00		
Delays from 19-20 allocations due to C	0000	9780				9,460,463.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,070,333.00	5,341,608.41		5,265,328.00		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,821,366.00	7,821,366.00	4,301,751.00	7,821,366.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,232,158.00	2,232,280.00	1,116,140.00	2,232,280.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	374,996.00	349,732.00	177,368.44	349,732.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	104,340,475.00	104,530,887.00	60,427,528.96	104,530,887.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,538,426.00	3,736,905.00	3,778,101.93	3,736,905.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(46,420.00)	(45,424.70)	(46,420.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,365,227.00	3,278,047.00	1,388,836.73	3,278,047.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			122,672,648.00	121,902,797.00	71,144,302.36	121,902,797.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			122,672,648.00	121,902,797.00	71,144,302.36	121,902,797.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	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								
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	347,764.00	347,764.00	365,736.00	347,764.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,668,212.00	1,668,212.00	791,034.91	1,668,212.00	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	292,998.00	292,998.00	22,966.67	292,998.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,308,974.00	2,308,974.00	1,179,737.58	2,308,974.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,208,814.00	4,101,043.00	(1,561.16)	4,101,043.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	612,780.00	540,000.00	208,057.77	540,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	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	59,235.00	1,673,193.44	57,758.39	1,676,341.44	3,148.00	0.2%
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			4,880,829.00	6,314,236.44	264,255.00	6,317,384.44	3,148.00	0.0%
TOTAL, REVENUES			129,862,451.00	130,526,007.44	72,588,294.94	130,529,155.44	3,148.00	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	46,076,654.00	46,835,358.52	24,683,822.22	46,037,421.45	797,937.07	1.7%
Certificated Pupil Support Salaries		1200	2,402,281.00	2,611,860.87	1,344,784.04	2,460,198.00	151,662.87	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,153,569.00	7,371,715.83	4,170,040.10	7,259,260.71	112,455.12	1.5%
Other Certificated Salaries		1900	445,448.00	479,570.28	178,244.52	391,456.00	88,114.28	18.4%
TOTAL, CERTIFICATED SALARIES			56,077,952.00	57,298,505.50	30,376,890.88	56,148,336.16	1,150,169.34	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	229,521.00	311,168.00	145,222.56	212,463.00	98,705.00	31.7%
Classified Support Salaries		2200	2,879,318.00	3,056,262.92	1,729,315.24	3,045,337.26	10,925.66	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,247,977.00	1,211,658.19	655,451.43	1,136,253.00	75,405.19	6.2%
Clerical, Technical and Office Salaries		2400	5,277,341.00	5,139,072.94	2,922,511.12	5,164,238.92	(25,165.98)	-0.5%
Other Classified Salaries		2900	1,125,295.00	1,628,915.17	492,604.79	1,010,553.00	618,362.17	38.0%
TOTAL, CLASSIFIED SALARIES			10,759,452.00	11,347,077.22	5,945,105.14	10,568,845.18	778,232.04	6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,536,018.00	9,419,809.85	4,955,510.80	9,199,760.40	220,049.45	2.3%
PERS		3201-3202	2,598,927.00	2,593,266.77	1,388,641.38	2,492,605.80	100,660.97	3.9%
OASDI/Medicare/Alternative		3301-3302	1,714,893.00	1,751,534.87	898,851.54	1,648,529.32	103,005.55	5.9%
Health and Welfare Benefits		3401-3402	6,225,811.00	5,546,723.97	2,951,473.81	5,510,520.59	36,203.38	0.7%
Unemployment Insurance		3501-3502	47,893.50	379,588.65	177,789.20	354,898.44	24,690.21	6.5%
Workers' Compensation		3601-3602	1,609,721.00	1,338,350.97	709,804.26	1,314,187.73	24,163.24	1.8%
OPEB, Allocated		3701-3702	1,563,927.00	66.77	394.45	0.00	66.77	100.0%
OPEB, Active Employees		3751-3752	0.00	1,607,943.77	867,969.34	1,598,186.54	9,757.23	0.6%
Other Employee Benefits		3901-3902	406,937.00	376,717.47	191,151.72	370,301.47	6,416.00	1.7%
TOTAL, EMPLOYEE BENEFITS			23,704,127.50	23,014,003.09	12,141,586.50	22,488,990.29	525,012.80	2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300,000.00	1,914,541.00	0.00	0.00	1,914,541.00	100.0%
Books and Other Reference Materials		4200	4,495.00	10,397.86	2,136.62	16,745.35	(6,347.49)	-61.0%
Materials and Supplies		4300	962,330.98	2,670,696.36	1,704,918.83	2,804,677.45	(133,981.09)	-5.0%
Noncapitalized Equipment		4400	844,040.00	869,089.94	170,677.93	873,321.94	(4,232.00)	-0.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,110,865.98	5,464,725.16	1,877,733.38	3,694,744.74	1,769,980.42	32.4%
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	59,094.00	264,786.00	109,605.24	288,255.00	(23,469.00)	-8.9%
Dues and Memberships		5300	49,912.00	113,864.00	101,015.16	118,358.00	(4,494.00)	-3.9%
Insurance		5400-5450	1,383,430.00	1,179,844.00	1,104,843.24	1,179,844.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,432,563.00	2,940,669.80	1,523,390.89	2,959,302.80	(18,633.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	465,054.00	481,097.70	146,180.86	545,248.84	(64,151.14)	-13.3%
Transfers of Direct Costs		5710	(3,999.00)	(31,587.38)	(41,787.78)	(34,173.38)	2,586.00	-8.2%
Transfers of Direct Costs - Interfund		5750	(8,900.00)	(8,900.00)	(942.41)	(9,038.00)	138.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	3,405,067.00	4,377,619.26	2,386,115.46	4,555,247.21	(177,627.95)	-4.1%
Communications		5900	352,724.00	543,071.55	230,820.42	564,125.62	(21,054.07)	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,134,945.00	9,860,464.93	5,559,241.08	10,167,170.09	(306,705.16)	-3.1%

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	0.00	0.00	0.00	0.00	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	0.00	19,947.16	0.00	19,947.16	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	19,947.16	0.00	19,947.16	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	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(246,273.10)	(416,515.30)	(245,594.51)	(478,505.83)	61,990.53	-14.9%
Transfers of Indirect Costs - Interfund		7350	(257,204.70)	(279,184.73)	0.00	(322,778.23)	43,593.50	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(503,477.80)	(695,700.03)	(245,594.51)	(801,284.06)	105,584.03	-15.2%
TOTAL, EXPENDITURES			101,283,864.68	106,309,023.03	55,654,962.47	102,286,749.56	4,022,273.47	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	85,691.00	85,691.00	85,691.00	85,691.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			85,691.00	85,691.00	85,691.00	85,691.00	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	(30,017,585.57)	(28,493,071.24)	0.00	(27,775,883.24)	717,188.00	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,017,585.57)	(28,493,071.24)	0.00	(27,775,883.24)	717,188.00	-2.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(29,603,276.57)	(28,578,762.24)	(85,691.00)	(27,861,574.24)	717,188.00	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,480,927.02	7,609,430.79	4,009,200.87	7,609,430.79	0.00	0.0%
2) Federal Revenue		8100-8299	3,954,196.95	5,965,482.10	(268,194.26)	7,780,347.10	1,814,865.00	30.4%
3) Other State Revenue		8300-8599	13,608,449.64	14,082,635.52	5,954,212.46	17,328,060.52	3,245,425.00	23.0%
4) Other Local Revenue		8600-8799	11,422,603.00	12,335,392.04	9,834,424.21	13,215,501.89	880,109.85	7.1%
5) TOTAL, REVENUES			35,466,176.61	39,992,940.45	19,529,643.28	45,933,340.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,143,115.59	17,198,954.42	9,746,013.75	17,180,348.92	18,605.50	0.1%
2) Classified Salaries		2000-2999	7,333,878.00	7,969,802.56	4,814,086.22	8,800,212.99	(830,410.43)	-10.4%
3) Employee Benefits		3000-3999	17,412,455.00	16,608,815.22	4,992,989.76	16,470,629.97	138,185.25	0.8%
4) Books and Supplies		4000-4999	2,780,497.00	6,272,473.54	2,917,675.66	5,990,534.76	281,938.78	4.5%
5) Services and Other Operating Expenditures		5000-5999	20,250,292.49	21,887,315.69	9,123,307.22	22,904,340.33	(1,017,024.64)	-4.6%
6) Capital Outlay		6000-6999	216,328.00	46,328.00	13,965.00	55,226.00	(8,898.00)	-19.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,224,736.00	1,224,736.00	187,742.59	1,224,736.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	246,273.10	416,515.30	245,594.51	478,505.83	(61,990.53)	-14.9%
9) TOTAL, EXPENDITURES			66,607,575.18	71,624,940.73	32,041,374.71	73,104,534.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,141,398.57)	(31,632,000.28)	(12,511,731.43)	(27,171,194.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	145,951.00	187,042.00	0.00	187,042.00	0.00	0.0%
b) Transfers Out		7600-7629	1,033,959.00	33,959.00	0.00	33,959.00	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	30,017,585.57	28,493,071.24	0.00	27,775,883.24	(717,188.00)	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,129,577.57	28,646,154.24	0.00	27,928,966.24		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,011,821.00)	(2,985,846.04)	(12,511,731.43)	757,771.74		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,455,457.19	22,455,457.19		22,455,457.19	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)			22,455,457.19	22,455,457.19		22,455,457.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,455,457.19	22,455,457.19		22,455,457.19		
2) Ending Balance, June 30 (E + F1e)			20,443,636.19	19,469,611.15		23,213,228.93		
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	21,449,305.19	19,469,611.15		23,213,228.93		
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	(1,005,669.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	6,480,927.02	7,609,430.79	4,009,200.87	7,609,430.79	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			6,480,927.02	7,609,430.79	4,009,200.87	7,609,430.79	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	2,204,135.33	2,210,663.39	(2,281,887.14)	2,210,663.39	0.00	0.0%
Special Education Discretionary Grants		8182	52,154.62	52,154.62	(77,822.93)	52,154.62	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	861,187.00	1,348,272.50	400,510.50	1,313,197.50	(35,075.00)	-2.6%
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	201,296.00	373,661.27	75,356.27	373,121.27	(540.00)	-0.1%

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	318,833.00	487,591.56	(213,980.44)	487,591.56	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	241,591.00	412,399.76	131,931.60	412,474.76	75.00	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	75,000.00	1,080,739.00	1,697,697.88	2,931,144.00	1,850,405.00	171.2%
TOTAL, FEDERAL REVENUE			3,954,196.95	5,965,482.10	(268,194.26)	7,780,347.10	1,814,865.00	30.4%
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	544,949.00	544,949.00	(15,102.62)	544,949.00	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	363,359.00	363,359.00	(0.24)	416,409.00	53,050.00	14.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	170,280.64	134,628.69	67,314.35	134,628.69	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	12,529,861.00	13,039,698.83	5,902,000.97	16,232,073.83	3,192,375.00	24.5%
TOTAL, OTHER STATE REVENUE			13,608,449.64	14,082,635.52	5,954,212.46	17,328,060.52	3,245,425.00	23.0%

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	10,816,015.00	10,571,075.00	8,827,202.56	10,571,075.00	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	33,959.00	33,959.00	17,837.29	33,959.00	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	420,732.00	70,732.00	127,347.84	328,185.33	257,453.33	364.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	151,897.00	1,659,626.04	862,036.52	2,282,282.56	622,656.52	37.5%
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			11,422,603.00	12,335,392.04	9,834,424.21	13,215,501.89	880,109.85	7.1%
TOTAL, REVENUES			35,466,176.61	39,992,940.45	19,529,643.28	45,933,340.30	5,940,399.85	14.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,918,229.59	12,834,324.38	7,392,610.87	12,745,600.88	88,723.50	0.7%
Certificated Pupil Support Salaries		1200	2,555,098.00	2,632,082.54	1,216,259.24	2,593,882.54	38,200.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	843,204.00	903,430.00	656,911.90	1,146,906.00	(243,476.00)	-27.0%
Other Certificated Salaries		1900	826,584.00	829,117.50	480,231.74	693,959.50	135,158.00	16.3%
TOTAL, CERTIFICATED SALARIES			17,143,115.59	17,198,954.42	9,746,013.75	17,180,348.92	18,605.50	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,166,954.00	4,696,035.74	2,370,673.07	4,816,988.74	(120,953.00)	-2.6%
Classified Support Salaries		2200	1,861,042.00	1,686,022.98	955,237.87	1,661,344.98	24,678.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	442,968.00	438,218.00	244,320.47	501,314.00	(63,096.00)	-14.4%
Clerical, Technical and Office Salaries		2400	492,696.00	509,918.16	284,950.43	504,403.59	5,514.57	1.1%
Other Classified Salaries		2900	370,218.00	639,607.68	958,904.38	1,316,161.68	(676,554.00)	-105.8%
TOTAL, CLASSIFIED SALARIES			7,333,878.00	7,969,802.56	4,814,086.22	8,800,212.99	(830,410.43)	-10.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,666,657.00	9,646,942.76	1,546,560.98	9,595,653.97	51,288.79	0.5%
PERS		3201-3202	1,766,624.00	1,902,581.60	980,719.40	1,955,627.04	(53,045.44)	-2.8%
OASDI/Medicare/Alternative		3301-3302	868,580.00	908,066.15	522,805.74	963,378.49	(55,312.34)	-6.1%
Health and Welfare Benefits		3401-3402	2,917,299.00	2,666,873.60	1,219,441.68	2,519,098.60	147,775.00	5.5%
Unemployment Insurance		3501-3502	1,172,020.00	255,426.12	71,855.09	177,259.18	78,166.94	30.6%
Workers' Compensation		3601-3602	592,205.00	555,791.93	286,877.13	535,177.63	20,614.30	3.7%
OPEB, Allocated		3701-3702	254,047.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	492,589.14	282,502.58	538,487.14	(45,898.00)	-9.3%
Other Employee Benefits		3901-3902	175,023.00	180,543.92	82,227.16	185,947.92	(5,404.00)	-3.0%
TOTAL, EMPLOYEE BENEFITS			17,412,455.00	16,608,815.22	4,992,989.76	16,470,629.97	138,185.25	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	70,000.00	374,125.26	297,200.20	374,125.26	0.00	0.0%
Books and Other Reference Materials		4200	10,118.00	154,940.98	74,694.80	156,487.67	(1,546.69)	-1.0%
Materials and Supplies		4300	1,656,736.00	4,724,700.86	2,495,065.33	5,337,130.42	(612,429.56)	-13.0%
Noncapitalized Equipment		4400	1,043,643.00	1,018,706.44	50,715.33	122,791.41	895,915.03	87.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,780,497.00	6,272,473.54	2,917,675.66	5,990,534.76	281,938.78	4.5%
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	162,599.11	435,574.99	155,364.27	657,947.99	(222,373.00)	-51.1%
Dues and Memberships		5300	2,177.00	2,865.00	22,257.65	12,216.00	(9,351.00)	-326.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	2,300.00	2,299.00	2,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,407,147.00	971,330.59	468,394.63	989,049.59	(17,719.00)	-1.8%
Transfers of Direct Costs		5710	3,999.00	31,587.38	41,787.78	34,173.38	(2,586.00)	-8.2%
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	18,666,116.38	20,429,976.73	8,427,236.99	21,194,025.37	(764,048.64)	-3.7%
Communications		5900	8,254.00	13,681.00	5,966.90	14,628.00	(947.00)	-6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,250,292.49	21,887,315.69	9,123,307.22	22,904,340.33	(1,017,024.64)	-4.6%

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	50,000.00	26,328.00	13,965.00	26,328.00	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	156,328.00	10,000.00	0.00	10,000.00	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	10,000.00	10,000.00	0.00	18,898.00	(8,898.00)	-89.0%
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			216,328.00	46,328.00	13,965.00	55,226.00	(8,898.00)	-19.2%
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	1,224,736.00	1,224,736.00	187,742.59	1,224,736.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,224,736.00	1,224,736.00	187,742.59	1,224,736.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	246,273.10	416,515.30	245,594.51	478,505.83	(61,990.53)	-14.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			246,273.10	416,515.30	245,594.51	478,505.83	(61,990.53)	-14.9%
TOTAL, EXPENDITURES			66,607,575.18	71,624,940.73	32,041,374.71	73,104,534.80	(1,479,594.07)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	145,951.00	187,042.00	0.00	187,042.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			145,951.00	187,042.00	0.00	187,042.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	33,959.00	33,959.00	0.00	33,959.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,033,959.00	33,959.00	0.00	33,959.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
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	30,017,585.57	28,493,071.24	0.00	27,775,883.24	(717,188.00)	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			30,017,585.57	28,493,071.24	0.00	27,775,883.24	(717,188.00)	-2.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			29,129,577.57	28,646,154.24	0.00	27,928,966.24	717,188.00	-2.5%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	129,153,575.02	129,512,227.79	75,153,503.23	129,512,227.79	0.00	0.0%
2) Federal Revenue		8100-8299	3,954,196.95	5,965,482.10	(268,194.26)	7,780,347.10	1,814,865.00	30.4%
3) Other State Revenue		8300-8599	15,917,423.64	16,391,609.52	7,133,950.04	19,637,034.52	3,245,425.00	19.8%
4) Other Local Revenue		8600-8799	16,303,432.00	18,649,628.48	10,098,679.21	19,532,886.33	883,257.85	4.7%
5) TOTAL, REVENUES			165,328,627.61	170,518,947.89	92,117,938.22	176,462,495.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,221,067.59	74,497,459.92	40,122,904.63	73,328,685.08	1,168,774.84	1.6%
2) Classified Salaries		2000-2999	18,093,330.00	19,316,879.78	10,759,191.36	19,369,058.17	(52,178.39)	-0.3%
3) Employee Benefits		3000-3999	41,116,582.50	39,622,818.31	17,134,576.26	38,959,620.26	663,198.05	1.7%
4) Books and Supplies		4000-4999	5,891,362.98	11,737,198.70	4,795,409.04	9,685,279.50	2,051,919.20	17.5%
5) Services and Other Operating Expenditures		5000-5999	28,385,237.49	31,747,780.62	14,682,548.30	33,071,510.42	(1,323,729.80)	-4.2%
6) Capital Outlay		6000-6999	216,328.00	66,275.16	13,965.00	75,173.16	(8,898.00)	-13.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,224,736.00	1,224,736.00	187,742.59	1,224,736.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(257,204.70)	(279,184.73)	0.00	(322,778.23)	43,593.50	-15.6%
9) TOTAL, EXPENDITURES			167,891,439.86	177,933,963.76	87,696,337.18	175,391,284.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,562,812.25)	(7,415,015.87)	4,421,601.04	1,071,211.38		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	645,951.00	187,042.00	0.00	187,042.00	0.00	0.0%
b) Transfers Out		7600-7629	1,119,650.00	119,650.00	85,691.00	119,650.00	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			(473,699.00)	67,392.00	(85,691.00)	67,392.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,036,511.25)	(7,347,623.87)	4,335,910.04	1,138,603.38		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,233,986.73	60,233,986.73		60,233,986.73	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)			60,233,986.73	60,233,986.73		60,233,986.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,233,986.73	60,233,986.73		60,233,986.73		
2) Ending Balance, June 30 (E + F1e)			57,197,475.48	52,886,362.86		61,372,590.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
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	21,449,305.19	19,469,611.15		23,213,228.93		
c) Committed								
Stabilization Arrangements		9750	0.00	5,341,608.41		5,265,328.00		
Other Commitments		9760	5,070,333.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	26,578,173.29	22,698,534.89		27,593,705.18		
Vacation	0000	9780	500,000.00					
One Month Payroll	0000	9780	10,698,643.00					
Set Aside for Mold Insurance	0000	9780	291,595.00					
Set Aside for P&L Deductible	0000	9780	500,000.00					
Supplemental Carryover	0000	9780	690,871.00					
Delays from 19-20 allocations due to C	0000	9780	5,441,718.87					
Reserve for Budget Stabilization	0000	9780	6,540,804.00					
Vacation	0000	9780		500,000.00				
One Month Payroll	0000	9780		11,570,292.00				
Set Aside for Mold Insurance	0000	9780		291,595.00				
Set Aside for P&L Deductible	0000	9780		500,000.00				
Delays from 19-20 allocations due to C	0000	9780		8,375,200.47				
Vacation	0000	9780				500,000.00		
One Month Payroll	0000	9780				11,570,292.00		
Set Aside for Mold Insurance	0000	9780				291,595.00		
Set Aside for P&L insurance deductible	0000	9780				500,000.00		
Reserve for additional professional dev	0000	9780				2,500,000.00		
Delays from 19-20 allocations due to C	0000	9780				9,460,463.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,070,333.00	5,341,608.41		5,265,328.00		
Unassigned/Unappropriated Amount		9790	(1,005,669.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,821,366.00	7,821,366.00	4,301,751.00	7,821,366.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,232,158.00	2,232,280.00	1,116,140.00	2,232,280.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	374,996.00	349,732.00	177,368.44	349,732.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	104,340,475.00	104,530,887.00	60,427,528.96	104,530,887.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,538,426.00	3,736,905.00	3,778,101.93	3,736,905.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(46,420.00)	(45,424.70)	(46,420.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,365,227.00	3,278,047.00	1,388,836.73	3,278,047.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			122,672,648.00	121,902,797.00	71,144,302.36	121,902,797.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	6,480,927.02	7,609,430.79	4,009,200.87	7,609,430.79	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			129,153,575.02	129,512,227.79	75,153,503.23	129,512,227.79	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	2,204,135.33	2,210,663.39	(2,281,887.14)	2,210,663.39	0.00	0.0%
Special Education Discretionary Grants		8182	52,154.62	52,154.62	(77,822.93)	52,154.62	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	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	861,187.00	1,348,272.50	400,510.50	1,313,197.50	(35,075.00)	-2.6%
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	201,296.00	373,661.27	75,356.27	373,121.27	(540.00)	-0.1%

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	318,833.00	487,591.56	(213,980.44)	487,591.56	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	241,591.00	412,399.76	131,931.60	412,474.76	75.00	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	75,000.00	1,080,739.00	1,697,697.88	2,931,144.00	1,850,405.00	171.2%
TOTAL, FEDERAL REVENUE			3,954,196.95	5,965,482.10	(268,194.26)	7,780,347.10	1,814,865.00	30.4%
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	347,764.00	347,764.00	365,736.00	347,764.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,213,161.00	2,213,161.00	775,932.29	2,213,161.00	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	363,359.00	363,359.00	(0.24)	416,409.00	53,050.00	14.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	170,280.64	134,628.69	67,314.35	134,628.69	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	12,822,859.00	13,332,696.83	5,924,967.64	16,525,071.83	3,192,375.00	23.9%
TOTAL, OTHER STATE REVENUE			15,917,423.64	16,391,609.52	7,133,950.04	19,637,034.52	3,245,425.00	19.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	15,024,829.00	14,672,118.00	8,825,641.40	14,672,118.00	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	33,959.00	33,959.00	17,837.29	33,959.00	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	420,732.00	70,732.00	127,347.84	328,185.33	257,453.33	364.0%
Interest		8660	612,780.00	540,000.00	208,057.77	540,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	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	211,132.00	3,332,819.48	919,794.91	3,958,624.00	625,804.52	18.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	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			16,303,432.00	18,649,628.48	10,098,679.21	19,532,886.33	883,257.85	4.7%
TOTAL, REVENUES			165,328,627.61	170,518,947.89	92,117,938.22	176,462,495.74	5,943,547.85	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,994,883.59	59,669,682.90	32,076,433.09	58,783,022.33	886,660.57	1.5%
Certificated Pupil Support Salaries		1200	4,957,379.00	5,243,943.41	2,561,043.28	5,054,080.54	189,862.87	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,996,773.00	8,275,145.83	4,826,952.00	8,406,166.71	(131,020.88)	-1.6%
Other Certificated Salaries		1900	1,272,032.00	1,308,687.78	658,476.26	1,085,415.50	223,272.28	17.1%
TOTAL, CERTIFICATED SALARIES			73,221,067.59	74,497,459.92	40,122,904.63	73,328,685.08	1,168,774.84	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,396,475.00	5,007,203.74	2,515,895.63	5,029,451.74	(22,248.00)	-0.4%
Classified Support Salaries		2200	4,740,360.00	4,742,285.90	2,684,553.11	4,706,682.24	35,603.66	0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,690,945.00	1,649,876.19	899,771.90	1,637,567.00	12,309.19	0.7%
Clerical, Technical and Office Salaries		2400	5,770,037.00	5,648,991.10	3,207,461.55	5,668,642.51	(19,651.41)	-0.3%
Other Classified Salaries		2900	1,495,513.00	2,268,522.85	1,451,509.17	2,326,714.68	(58,191.83)	-2.6%
TOTAL, CLASSIFIED SALARIES			18,093,330.00	19,316,879.78	10,759,191.36	19,369,058.17	(52,178.39)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,202,675.00	19,066,752.61	6,502,071.78	18,795,414.37	271,338.24	1.4%
PERS		3201-3202	4,365,551.00	4,495,848.37	2,369,360.78	4,448,232.84	47,615.53	1.1%
OASDI/Medicare/Alternative		3301-3302	2,583,473.00	2,659,601.02	1,421,657.28	2,611,907.81	47,693.21	1.8%
Health and Welfare Benefits		3401-3402	9,143,110.00	8,213,597.57	4,170,915.49	8,029,619.19	183,978.38	2.2%
Unemployment Insurance		3501-3502	1,219,913.50	635,014.77	249,644.29	532,157.62	102,857.15	16.2%
Workers' Compensation		3601-3602	2,201,926.00	1,894,142.90	996,681.39	1,849,365.36	44,777.54	2.4%
OPEB, Allocated		3701-3702	1,817,974.00	66.77	394.45	0.00	66.77	100.0%
OPEB, Active Employees		3751-3752	0.00	2,100,532.91	1,150,471.92	2,136,673.68	(36,140.77)	-1.7%
Other Employee Benefits		3901-3902	581,960.00	557,261.39	273,378.88	556,249.39	1,012.00	0.2%
TOTAL, EMPLOYEE BENEFITS			41,116,582.50	39,622,818.31	17,134,576.26	38,959,620.26	663,198.05	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,370,000.00	2,288,666.26	297,200.20	374,125.26	1,914,541.00	83.7%
Books and Other Reference Materials		4200	14,613.00	165,338.84	76,831.42	173,233.02	(7,894.18)	-4.8%
Materials and Supplies		4300	2,619,066.98	7,395,397.22	4,199,984.16	8,141,807.87	(746,410.65)	-10.1%
Noncapitalized Equipment		4400	1,887,683.00	1,887,796.38	221,393.26	996,113.35	891,683.03	47.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,891,362.98	11,737,198.70	4,795,409.04	9,685,279.50	2,051,919.20	17.5%
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	221,693.11	700,360.99	264,969.51	946,202.99	(245,842.00)	-35.1%
Dues and Memberships		5300	52,089.00	116,729.00	123,272.81	130,574.00	(13,845.00)	-11.9%
Insurance		5400-5450	1,383,430.00	1,179,844.00	1,104,843.24	1,179,844.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,432,563.00	2,942,969.80	1,525,689.89	2,961,602.80	(18,633.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,872,201.00	1,452,428.29	614,575.49	1,534,298.43	(81,870.14)	-5.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,900.00)	(8,900.00)	(942.41)	(9,038.00)	138.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	22,071,183.38	24,807,595.99	10,813,352.45	25,749,272.58	(941,676.59)	-3.8%
Communications		5900	360,978.00	556,752.55	236,787.32	578,753.62	(22,001.07)	-4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,385,237.49	31,747,780.62	14,682,548.30	33,071,510.42	(1,323,729.80)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	50,000.00	26,328.00	13,965.00	26,328.00	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	156,328.00	10,000.00	0.00	10,000.00	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	10,000.00	29,947.16	0.00	38,845.16	(8,898.00)	-29.7%
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			216,328.00	66,275.16	13,965.00	75,173.16	(8,898.00)	-13.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	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	1,224,736.00	1,224,736.00	187,742.59	1,224,736.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,224,736.00	1,224,736.00	187,742.59	1,224,736.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(257,204.70)	(279,184.73)	0.00	(322,778.23)	43,593.50	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(257,204.70)	(279,184.73)	0.00	(322,778.23)	43,593.50	-15.6%
TOTAL, EXPENDITURES			167,891,439.86	177,933,963.76	87,696,337.18	175,391,284.36	2,542,679.40	1.4%

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	645,951.00	187,042.00	0.00	187,042.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			645,951.00	187,042.00	0.00	187,042.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	119,650.00	119,650.00	85,691.00	119,650.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,119,650.00	119,650.00	85,691.00	119,650.00	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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(473,699.00)	67,392.00	(85,691.00)	67,392.00	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	1,259,737.00
3213	Elementary and Secondary School Emergen	656,074.00
3312	Special Ed: IDEA Local Assistance, Part B, §	340,294.14
3318	Special Ed: IDEA Part B, Sec 619, Preschoo	11,602.25
6266	Educator Effectiveness, FY 2021-22	1,582,638.00
7425	Expanded Learning Opportunities (ELO) Gra	3,212,334.00
8150	Ongoing & Major Maintenance Account (RM,	4,464,731.65
8210	Student Activity Funds	0.40
9010	Other Restricted Local	11,685,817.49
Total, Restricted Balance		23,213,228.93

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	94,654.00	94,654.00	116,483.00	94,654.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,585,656.00	2,598,416.00	874,972.54	3,332,661.00	734,245.00	28.3%
4) Other Local Revenue		8600-8799	60,825.00	140,831.00	26,011.42	143,890.00	3,059.00	2.2%
5) TOTAL, REVENUES			2,741,135.00	2,833,901.00	1,017,466.96	3,571,205.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	125,901.00	129,678.00	75,644.96	129,678.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,176,135.00	1,319,594.25	738,456.98	1,503,957.25	(184,363.00)	-14.0%
3) Employee Benefits		3000-3999	807,814.00	825,159.97	399,039.09	866,899.97	(41,740.00)	-5.1%
4) Books and Supplies		4000-4999	77,809.00	109,644.00	24,313.37	112,208.00	(2,564.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	333,049.50	278,693.25	35,647.99	743,736.75	(465,043.50)	-166.9%
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	159,601.50	159,131.53	0.00	202,725.03	(43,593.50)	-27.4%
9) TOTAL, EXPENDITURES			2,680,310.00	2,821,901.00	1,273,102.39	3,559,205.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,825.00	12,000.00	(255,635.43)	12,000.00		
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	222,023.50	263,114.50	76,072.50	263,114.50	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			(222,023.50)	(263,114.50)	(76,072.50)	(263,114.50)		

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)			(161,198.50)	(251,114.50)	(331,707.93)	(251,114.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,173,458.31	1,173,458.31		1,173,458.31	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)			1,173,458.31	1,173,458.31		1,173,458.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,458.31	1,173,458.31		1,173,458.31		
2) Ending Balance, June 30 (E + F1e)			1,012,259.81	922,343.81		922,343.81		
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	689,487.54	602,471.54		602,471.54		
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	322,772.27	319,872.27		319,872.27		
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	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	94,654.00	94,654.00	116,483.00	94,654.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			94,654.00	94,654.00	116,483.00	94,654.00	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	2,585,656.00	2,598,416.00	874,972.54	3,332,661.00	734,245.00	28.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,585,656.00	2,598,416.00	874,972.54	3,332,661.00	734,245.00	28.3%
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	15,442.00	12,000.00	5,380.04	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	75,696.00	0.00	76,191.00	495.00	0.7%
Interagency Services		8677	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								
All Other Local Revenue		8699	45,383.00	53,135.00	20,631.38	55,699.00	2,564.00	4.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,825.00	140,831.00	26,011.42	143,890.00	3,059.00	2.2%
TOTAL, REVENUES			2,741,135.00	2,833,901.00	1,017,466.96	3,571,205.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	125,901.00	129,678.00	75,644.96	129,678.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			125,901.00	129,678.00	75,644.96	129,678.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	931,993.00	956,513.25	589,378.70	1,140,450.25	(183,937.00)	-19.2%
Classified Support Salaries		2200	57,748.00	76,999.00	29,578.82	77,147.00	(148.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	27,060.00	126,748.00	74,098.28	127,026.00	(278.00)	-0.2%
Clerical, Technical and Office Salaries		2400	86,709.00	86,709.00	35,455.70	86,709.00	0.00	0.0%
Other Classified Salaries		2900	72,625.00	72,625.00	9,945.48	72,625.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,176,135.00	1,319,594.25	738,456.98	1,503,957.25	(184,363.00)	-14.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,303.00	21,303.00	12,799.15	21,942.00	(639.00)	-3.0%
PERS		3201-3202	344,972.00	356,736.00	163,395.69	357,565.00	(829.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	120,346.00	125,168.97	56,483.85	125,341.97	(173.00)	-0.1%
Health and Welfare Benefits		3401-3402	206,297.00	206,297.00	122,074.93	245,466.00	(39,169.00)	-19.0%
Unemployment Insurance		3501-3502	20,618.00	20,720.00	4,037.79	20,720.00	0.00	0.0%
Workers' Compensation		3601-3602	39,920.00	40,577.00	16,119.93	40,577.00	0.00	0.0%
OPEB, Allocated		3701-3702	38,719.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	38,719.00	19,774.70	39,467.00	(748.00)	-1.9%
Other Employee Benefits		3901-3902	15,639.00	15,639.00	4,353.05	15,821.00	(182.00)	-1.2%
TOTAL, EMPLOYEE BENEFITS			807,814.00	825,159.97	399,039.09	866,899.97	(41,740.00)	-5.1%
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	73,771.00	105,606.00	24,313.37	108,170.00	(2,564.00)	-2.4%
Noncapitalized Equipment		4400	4,038.00	4,038.00	0.00	4,038.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,809.00	109,644.00	24,313.37	112,208.00	(2,564.00)	-2.3%

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	3,439.00	3,439.00	776.00	3,386.00	53.00	1.5%
Dues and Memberships		5300	1,887.00	1,887.00	484.00	1,887.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,942.00	38,437.05	15,745.72	39,346.05	(909.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,430.00	7,496.00	872.82	7,496.00	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	1,400.00	1,400.00	90.00	1,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	281,517.50	224,600.20	17,194.45	688,821.70	(464,221.50)	-206.7%
Communications		5900	1,434.00	1,434.00	485.00	1,400.00	34.00	2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			333,049.50	278,693.25	35,647.99	743,736.75	(465,043.50)	-166.9%
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								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	159,601.50	159,131.53	0.00	202,725.03	(43,593.50)	-27.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			159,601.50	159,131.53	0.00	202,725.03	(43,593.50)	-27.4%
TOTAL, EXPENDITURES			2,680,310.00	2,821,901.00	1,273,102.39	3,559,205.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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								
Other Authorized Interfund Transfers Out		7619	222,023.50	263,114.50	76,072.50	263,114.50	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			222,023.50	263,114.50	76,072.50	263,114.50	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 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%
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)			(222,023.50)	(263,114.50)	(76,072.50)	(263,114.50)		

Resource	Description	2021/22
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	89,975.61
9010	Other Restricted Local	512,495.93
Total, Restricted Balance		602,471.54

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	1,960,643.00	4,872,427.00	1,899,152.64	4,977,232.00	104,805.00	2.2%
3) Other State Revenue		8300-8599	123,000.00	303,909.00	120,603.76	303,909.00	0.00	0.0%
4) Other Local Revenue		8600-8799	824,000.00	95,412.00	20,669.17	95,412.00	0.00	0.0%
5) TOTAL, REVENUES			2,907,643.00	5,271,748.00	2,040,425.57	5,376,553.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,091,080.00	1,248,582.12	710,110.47	1,297,832.12	(49,250.00)	-3.9%
3) Employee Benefits		3000-3999	483,418.00	509,333.09	274,222.97	509,390.09	(57.00)	0.0%
4) Books and Supplies		4000-4999	1,426,500.00	1,903,230.80	679,933.66	1,884,298.80	18,932.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	135,210.00	293,607.68	71,087.45	218,757.68	74,850.00	25.5%
6) Capital Outlay		6000-6999	0.00	190,528.73	0.00	235,003.73	(44,475.00)	-23.3%
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	97,603.20	120,053.20	0.00	120,053.20	0.00	0.0%
9) TOTAL, EXPENDITURES			3,233,811.20	4,265,335.62	1,735,354.55	4,265,335.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(326,168.20)	1,006,412.38	305,071.02	1,111,217.38		
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)			(326,168.20)	1,006,412.38	305,071.02	1,111,217.38		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,313,599.27	2,313,599.27		2,313,599.27	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)			2,313,599.27	2,313,599.27		2,313,599.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,313,599.27	2,313,599.27		2,313,599.27		
2) Ending Balance, June 30 (E + F1e)			1,987,431.07	3,320,011.65		3,424,816.65		
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	896,221.68	2,413,708.15		2,518,513.15		
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	1,091,209.39	906,303.50		906,303.50		
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	1,735,000.00	4,872,427.00	1,899,152.64	4,977,232.00	104,805.00	2.2%
Donated Food Commodities		8221	225,643.00	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			1,960,643.00	4,872,427.00	1,899,152.64	4,977,232.00	104,805.00	2.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	123,000.00	303,909.00	120,603.76	303,909.00	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			123,000.00	303,909.00	120,603.76	303,909.00	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	772,000.00	49,258.00	16,822.00	49,258.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	6,154.00	3,792.17	6,154.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	40,000.00	55.00	40,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			824,000.00	95,412.00	20,669.17	95,412.00	0.00	0.0%
TOTAL, REVENUES			2,907,643.00	5,271,748.00	2,040,425.57	5,376,553.00		

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)
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	745,413.00	871,227.62	474,791.05	861,206.62	10,021.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	287,146.00	314,952.38	199,390.38	374,223.38	(59,271.00)	-18.8%
Clerical, Technical and Office Salaries		2400	58,521.00	62,402.12	35,929.04	62,402.12	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,091,080.00	1,248,582.12	710,110.47	1,297,832.12	(49,250.00)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	212,170.00	217,831.30	120,390.02	224,753.30	(6,922.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	85,759.00	92,081.93	53,512.77	99,152.93	(7,071.00)	-7.7%
Health and Welfare Benefits		3401-3402	89,684.00	99,672.64	53,179.54	100,086.64	(414.00)	-0.4%
Unemployment Insurance		3501-3502	13,789.00	13,864.80	3,584.41	6,571.80	7,293.00	52.6%
Workers' Compensation		3601-3602	26,695.00	27,663.64	14,310.23	26,236.64	1,427.00	5.2%
OPEB, Allocated		3701-3702	26,824.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	29,721.78	16,240.50	30,422.78	(701.00)	-2.4%
Other Employee Benefits		3901-3902	28,497.00	28,497.00	13,005.50	22,166.00	6,331.00	22.2%
TOTAL, EMPLOYEE BENEFITS			483,418.00	509,333.09	274,222.97	509,390.09	(57.00)	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	25,500.00	42,438.80	11,689.71	44,441.80	(2,003.00)	-4.7%
Noncapitalized Equipment		4400	15,000.00	15,000.00	542.64	15,000.00	0.00	0.0%
Food		4700	1,386,000.00	1,845,792.00	667,701.31	1,824,857.00	20,935.00	1.1%
TOTAL, BOOKS AND SUPPLIES			1,426,500.00	1,903,230.80	679,933.66	1,884,298.80	18,932.00	1.0%

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	5,960.00	3,974.12	1,394.07	3,974.12	0.00	0.0%
Dues and Memberships		5300	12,000.00	11,500.00	611.00	11,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	6,000.00	3,539.58	6,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	204,515.00	33,557.14	129,515.00	75,000.00	36.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,900.00	59,718.56	31,599.06	59,868.56	(150.00)	-0.3%
Communications		5900	2,850.00	2,900.00	386.60	2,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,210.00	293,607.68	71,087.45	218,757.68	74,850.00	25.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	190,528.73	0.00	235,003.73	(44,475.00)	-23.3%
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	190,528.73	0.00	235,003.73	(44,475.00)	-23.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	97,603.20	120,053.20	0.00	120,053.20	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			97,603.20	120,053.20	0.00	120,053.20	0.00	0.0%
TOTAL, EXPENDITURES			3,233,811.20	4,265,335.62	1,735,354.55	4,265,335.62		

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	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								
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)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,518,513.15
Total, Restricted Balance		<u>2,518,513.15</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	52,000.00	25,856.07	52,000.00	0.00	0.0%
5) TOTAL, REVENUES			80,000.00	52,000.00	25,856.07	52,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	466,010.00	466,010.00	0.00	466,010.00	0.00	0.0%
6) Capital Outlay		6000-6999	33,980.00	33,980.00	0.00	33,980.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			499,990.00	499,990.00	0.00	499,990.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(419,990.00)	(447,990.00)	25,856.07	(447,990.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	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)			580,010.00	(447,990.00)	25,856.07	(447,990.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,065,287.89	6,065,287.89		6,065,287.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,065,287.89	6,065,287.89		6,065,287.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,065,287.89	6,065,287.89		6,065,287.89		
2) Ending Balance, June 30 (E + F1e)			6,645,297.89	5,617,297.89		5,617,297.89		
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	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	6,645,297.89	5,617,297.89		5,617,297.89		
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)
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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Interest		8660	80,000.00	52,000.00	25,856.07	52,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			80,000.00	52,000.00	25,856.07	52,000.00	0.00	0.0%
TOTAL, REVENUES			80,000.00	52,000.00	25,856.07	52,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	460,409.00	460,409.00	0.00	460,409.00	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	5,601.00	5,601.00	0.00	5,601.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			466,010.00	466,010.00	0.00	466,010.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	33,980.00	33,980.00	0.00	33,980.00	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			33,980.00	33,980.00	0.00	33,980.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, EXPENDITURES			499,990.00	499,990.00	0.00	499,990.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	0.00	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)			1,000,000.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
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Total, Restricted Balance

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,928.00	12,928.00	3,585.37	12,928.00	0.00	0.0%
5) TOTAL, REVENUES			12,928.00	12,928.00	3,585.37	12,928.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,928.00	12,928.00	3,585.37	12,928.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	85,691.00	85,691.00	85,691.00	85,691.00	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			85,691.00	85,691.00	85,691.00	85,691.00		

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)			98,619.00	98,619.00	89,276.37	98,619.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	786,546.95	786,546.95		786,546.95	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)			786,546.95	786,546.95		786,546.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			786,546.95	786,546.95		786,546.95		
2) Ending Balance, June 30 (E + F1e)			885,165.95	885,165.95		885,165.95		
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	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	885,165.95	885,165.95		885,165.95		
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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,928.00	12,928.00	3,585.37	12,928.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,928.00	12,928.00	3,585.37	12,928.00	0.00	0.0%
TOTAL, REVENUES			12,928.00	12,928.00	3,585.37	12,928.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	85,691.00	85,691.00	85,691.00	85,691.00	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			85,691.00	85,691.00	85,691.00	85,691.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			85,691.00	85,691.00	85,691.00	85,691.00		

		2021/22
Resource	Description	Projected Year Totals

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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	1,399,000.00	649,675.41	1,399,000.00	0.00	0.0%
5) TOTAL, REVENUES			500,000.00	1,399,000.00	649,675.41	1,399,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	619,218.00	746,397.62	373,145.61	746,397.62	0.00	0.0%
3) Employee Benefits		3000-3999	290,459.00	331,103.69	162,724.73	331,103.69	0.00	0.0%
4) Books and Supplies		4000-4999	10,500.00	312,648.67	198,855.82	312,648.67	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,210.00	648,881.87	263,583.86	648,881.87	0.00	0.0%
6) Capital Outlay		6000-6999	48,428,613.00	60,533,638.73	5,317,781.77	60,533,638.73	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,400,000.00	62,572,670.58	6,316,091.79	62,572,670.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,900,000.00)	(61,173,670.58)	(5,666,416.38)	(61,173,670.58)		
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)			(48,900,000.00)	(61,173,670.58)	(5,666,416.38)	(61,173,670.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	139,903,132.50	139,903,132.50		139,903,132.50	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)			139,903,132.50	139,903,132.50		139,903,132.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,903,132.50	139,903,132.50		139,903,132.50		
2) Ending Balance, June 30 (E + F1e)			91,003,132.50	78,729,461.92		78,729,461.92		
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) Legally Restricted Balance		9740	91,025,171.50	78,729,461.92		78,729,461.92		
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	(22,039.00)	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								
FEMA		8281	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	1,399,000.00	649,675.41	1,399,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			500,000.00	1,399,000.00	649,675.41	1,399,000.00	0.00	0.0%
TOTAL, REVENUES			500,000.00	1,399,000.00	649,675.41	1,399,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	457,560.00	622,436.81	320,259.31	622,436.81	0.00	0.0%
Clerical, Technical and Office Salaries		2400	161,658.00	123,960.81	52,886.30	123,960.81	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			619,218.00	746,397.62	373,145.61	746,397.62	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	141,864.00	170,415.89	81,355.46	170,415.89	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	47,495.00	53,435.19	26,276.47	53,435.19	0.00	0.0%
Health and Welfare Benefits		3401-3402	62,637.00	74,144.52	40,147.77	74,144.52	0.00	0.0%
Unemployment Insurance		3501-3502	7,636.00	4,790.39	1,716.84	4,790.39	0.00	0.0%
Workers' Compensation		3601-3602	14,786.00	14,641.34	6,863.40	14,641.34	0.00	0.0%
OPEB, Allocated		3701-3702	16,041.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	13,676.36	6,364.79	13,676.36	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			290,459.00	331,103.69	162,724.73	331,103.69	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	9,000.00	196,239.32	120,294.66	196,239.32	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	116,409.35	78,561.16	116,409.35	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,500.00	312,648.67	198,855.82	312,648.67	0.00	0.0%
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	2,500.00	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	2,000.00	7,758.00	8,513.22	7,758.00	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	206.00	206.36	206.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,040.00	639,388.87	253,571.14	639,388.87	0.00	0.0%
Communications		5900	2,670.00	1,529.00	1,293.14	1,529.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,210.00	648,881.87	263,583.86	648,881.87	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)
CAPITAL OUTLAY								
Land		6100	1,528,800.00	2,270,042.00	667,461.72	2,270,042.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	196,816.25	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,536,113.00	57,745,737.73	4,307,144.82	57,745,737.73	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	363,700.00	517,859.00	146,358.98	517,859.00	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			48,428,613.00	60,533,638.73	5,317,781.77	60,533,638.73	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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%
TOTAL, EXPENDITURES			49,400,000.00	62,572,670.58	6,316,091.79	62,572,670.58		

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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	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)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	78,729,461.92
Total, Restricted Balance		<u>78,729,461.92</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	825,650.00	814,500.00	576,080.99	1,064,500.00	250,000.00	30.7%
5) TOTAL, REVENUES			825,650.00	814,500.00	576,080.99	1,064,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	114,149.00	114,149.00	11,704.00	114,149.00	0.00	0.0%
6) Capital Outlay		6000-6999	212,000.00	212,000.00	5,243.00	216,695.00	(4,695.00)	-2.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			326,149.00	326,149.00	16,947.00	330,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			499,501.00	488,351.00	559,133.99	733,656.00		
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)			499,501.00	488,351.00	559,133.99	733,656.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,875,790.62	4,875,790.62		4,875,790.62	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)			4,875,790.62	4,875,790.62		4,875,790.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,875,790.62	4,875,790.62		4,875,790.62		
2) Ending Balance, June 30 (E + F1e)			5,375,291.62	5,364,141.62		5,609,446.62		
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) Legally Restricted Balance		9740	5,320,080.87	5,320,080.87		5,565,385.87		
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	55,210.75	44,060.75		44,060.75		
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)
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,650.00	64,500.00	23,113.83	64,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	750,000.00	750,000.00	552,967.16	1,000,000.00	250,000.00	33.3%
Other Local Revenue								
All Other Local Revenue		8699	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			825,650.00	814,500.00	576,080.99	1,064,500.00	250,000.00	30.7%
TOTAL, REVENUES			825,650.00	814,500.00	576,080.99	1,064,500.00		

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)
CERTIFICATED SALARIES								
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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	68,129.00	68,129.00	11,704.00	68,129.00	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	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
Communications		5900	20.00	20.00	0.00	20.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,149.00	114,149.00	11,704.00	114,149.00	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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	32,000.00	32,000.00	0.00	32,000.00	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	180,000.00	180,000.00	5,243.00	184,695.00	(4,695.00)	-2.6%
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	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			212,000.00	212,000.00	5,243.00	216,695.00	(4,695.00)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			326,149.00	326,149.00	16,947.00	330,844.00		

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)
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								
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	0.00	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)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	5,565,385.87
Total, Restricted Balance		<u>5,565,385.87</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	119.80	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	119.80	400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	400.00	119.80	400.00		
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)			400.00	400.00	119.80	400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,636.65	25,636.65		25,636.65	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)			25,636.65	25,636.65		25,636.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,636.65	25,636.65		25,636.65		
2) Ending Balance, June 30 (E + F1e)			26,036.65	26,036.65		26,036.65		
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) Legally Restricted Balance		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	26,036.65	26,036.65		26,036.65		
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								
All Other Federal Revenue		8290	0.00	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								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	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	400.00	400.00	119.80	400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			400.00	400.00	119.80	400.00	0.00	0.0%
TOTAL, REVENUES			400.00	400.00	119.80	400.00		

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)
CLASSIFIED SALARIES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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 Column B & D (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	0.00	0.00	0.00	0.00	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	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								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	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: 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								
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%
(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)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	263,608.00	164,000.00	76,122.56	164,000.00	0.00	0.0%
5) TOTAL, REVENUES			263,608.00	164,000.00	76,122.56	164,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	74,767.78	15,714.56	74,767.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	40,000.00	0.00	40,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,000.00	114,767.78	15,714.56	114,767.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			223,608.00	49,232.22	60,408.00	49,232.22		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,959.00	33,959.00	0.00	33,959.00	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			33,959.00	33,959.00	0.00	33,959.00		

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)			257,567.00	83,191.22	60,408.00	83,191.22		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,250,391.12	16,250,391.12		16,250,391.12	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)			16,250,391.12	16,250,391.12		16,250,391.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,250,391.12	16,250,391.12		16,250,391.12		
2) Ending Balance, June 30 (E + F1e)			16,507,958.12	16,333,582.34		16,333,582.34		
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) Legally Restricted Balance		9740	15,531,569.45	15,477,301.67		15,477,301.67		
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	976,388.67	856,280.67		856,280.67		
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								
FEMA		8281	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	263,608.00	164,000.00	76,122.56	164,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			263,608.00	164,000.00	76,122.56	164,000.00	0.00	0.0%
TOTAL, REVENUES			263,608.00	164,000.00	76,122.56	164,000.00		

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)
CLASSIFIED SALARIES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	0.00	55,267.78	898.45	55,267.78	0.00	0.0%
Noncapitalized Equipment		4400	0.00	19,500.00	14,816.11	19,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	74,767.78	15,714.56	74,767.78	0.00	0.0%
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%
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	40,000.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	0.00	0.00	0.00	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 Column B & D (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	0.00	0.00	0.00	0.00	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	0.00	40,000.00	0.00	40,000.00	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			0.00	40,000.00	0.00	40,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,000.00	114,767.78	15,714.56	114,767.78		

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/CSSF		8912	33,959.00	33,959.00	0.00	33,959.00	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			33,959.00	33,959.00	0.00	33,959.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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								
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	0.00	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)			33,959.00	33,959.00	0.00	33,959.00		

Resource	Description	2021/22
		Projected Year Totals
6230	California Clean Energy Jobs Act	0.00
9010	Other Restricted Local	15,477,301.67
Total, Restricted Balance		<u>15,477,301.67</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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,535,564.00	7,047,514.00	1,534,148.76	7,099,864.00	52,350.00	0.7%
5) TOTAL, REVENUES			8,535,564.00	7,047,514.00	1,534,148.76	7,099,864.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	382,693.00	397,782.00	232,039.44	397,782.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,829,002.50	3,001,279.12	1,662,008.17	3,044,470.12	(43,191.00)	-1.4%
3) Employee Benefits		3000-3999	2,041,188.50	1,651,826.83	887,127.53	1,628,732.83	23,094.00	1.4%
4) Books and Supplies		4000-4999	217,198.00	190,765.06	35,940.82	198,700.06	(7,935.00)	-4.2%
5) Services and Other Operating Expenses		5000-5999	1,386,539.00	1,522,534.99	199,999.69	1,459,110.99	63,424.00	4.2%
6) Depreciation and Amortization		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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,856,621.00	6,764,188.00	3,017,115.65	6,728,796.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			678,943.00	283,326.00	(1,482,966.89)	371,068.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	76,072.50	76,072.50	76,072.50	76,072.50	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	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			(423,927.50)	76,072.50	76,072.50	76,072.50		

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 NET POSITION (C + D4)			255,015.50	359,398.50	(1,406,894.39)	447,140.50		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,541,624.93	3,541,624.93		3,541,624.93	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)			3,541,624.93	3,541,624.93		3,541,624.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,541,624.93	3,541,624.93		3,541,624.93		
2) Ending Net Position, June 30 (E + F1e)			3,796,640.43	3,901,023.43		3,988,765.43		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	621,920.21	621,920.21		621,920.21		
c) Unrestricted Net Position		9790	3,174,720.22	3,279,103.22		3,366,845.22		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	8,500.00	52,350.00	52,350.00	New
Interest		8660	93,320.00	48,000.00	17,426.37	48,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	5,360,000.00	5,748,795.00	890,381.20	5,748,795.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,082,244.00	1,250,719.00	617,841.19	1,250,719.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,535,564.00	7,047,514.00	1,534,148.76	7,099,864.00	52,350.00	0.7%
TOTAL, REVENUES			8,535,564.00	7,047,514.00	1,534,148.76	7,099,864.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	382,693.00	397,782.00	232,039.44	397,782.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			382,693.00	397,782.00	232,039.44	397,782.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,219,327.50	931,855.50	557,378.64	951,433.50	(19,578.00)	-2.1%
Classified Support Salaries		2200	57,427.00	57,427.00	16,921.28	28,130.00	29,297.00	51.0%
Classified Supervisors' and Administrators' Salaries		2300	30,831.00	31,756.00	18,524.57	31,756.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	275,624.00	204,204.82	112,879.51	226,696.82	(22,492.00)	-11.0%
Other Classified Salaries		2900	2,245,793.00	1,776,035.80	956,304.17	1,806,453.80	(30,418.00)	-1.7%
TOTAL, CLASSIFIED SALARIES			3,829,002.50	3,001,279.12	1,662,008.17	3,044,470.12	(43,191.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	64,752.00	81,532.35	42,553.52	74,716.35	6,816.00	8.4%
PERS		3201-3202	925,436.00	674,229.58	363,610.52	669,806.58	4,423.00	0.7%
OASDI/Medicare/Alternative		3301-3302	327,611.00	234,428.31	129,227.58	236,517.31	(2,089.00)	-0.9%
Health and Welfare Benefits		3401-3402	373,250.50	417,985.00	235,657.20	420,755.00	(2,770.00)	-0.7%
Unemployment Insurance		3501-3502	57,372.00	19,991.14	9,433.41	19,417.14	574.00	2.9%
Workers' Compensation		3601-3602	111,077.00	69,225.30	37,661.87	69,504.30	(279.00)	-0.4%
OPEB, Allocated		3701-3702	113,773.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	91,367.50	45,577.76	91,663.50	(296.00)	-0.3%
Other Employee Benefits		3901-3902	67,917.00	63,067.65	23,405.67	46,352.65	16,715.00	26.5%
TOTAL, EMPLOYEE BENEFITS			2,041,188.50	1,651,826.83	887,127.53	1,628,732.83	23,094.00	1.4%
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	400.00	400.00	0.00	400.00	0.00	0.0%
Materials and Supplies		4300	184,298.00	159,315.06	35,940.82	166,700.06	(7,385.00)	-4.6%
Noncapitalized Equipment		4400	32,500.00	31,050.00	0.00	31,600.00	(550.00)	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			217,198.00	190,765.06	35,940.82	198,700.06	(7,935.00)	-4.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,835.00	4,839.00	1,577.37	5,387.00	(548.00)	-11.3%
Dues and Memberships		5300	967,291.00	967,291.00	1,210.00	2,755.00	964,536.00	99.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,334.00	30,134.00	12,866.63	33,712.00	(3,578.00)	-11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,754.00	71,254.00	0.00	71,254.00	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	2,500.00	2,294.00	646.05	2,432.00	(138.00)	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	305,478.00	442,435.99	182,883.28	1,339,268.99	(896,833.00)	-202.7%
Communications		5900	4,347.00	4,287.00	816.36	4,302.00	(15.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,386,539.00	1,522,534.99	199,999.69	1,459,110.99	63,424.00	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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%
TOTAL, EXPENSES			7,856,621.00	6,764,188.00	3,017,115.65	6,728,796.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	76,072.50	76,072.50	76,072.50	76,072.50	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,072.50	76,072.50	76,072.50	76,072.50	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	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%
(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%
(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)			(423,927.50)	76,072.50	76,072.50	76,072.50		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	621,920.21
Total, Restricted Net Position		621,920.21

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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,036,093.00	2,863,093.00	1,366,723.87	2,863,093.00	0.00	0.0%
5) TOTAL, REVENUES			3,036,093.00	2,863,093.00	1,366,723.87	2,863,093.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,899,000.00	1,937,000.00	1,226,135.57	1,937,000.00	0.00	0.0%
6) Depreciation and Amortization		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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,899,000.00	1,937,000.00	1,226,135.57	1,937,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,137,093.00	926,093.00	140,588.30	926,093.00		
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 NET POSITION (C + D4)			1,137,093.00	926,093.00	140,588.30	926,093.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	25,418,379.41	25,418,379.41		25,418,379.41	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)			25,418,379.41	25,418,379.41		25,418,379.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,418,379.41	25,418,379.41		25,418,379.41		
2) Ending Net Position, June 30 (E + F1e)			26,555,472.41	26,344,472.41		26,344,472.41		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	26,555,472.41	26,344,472.41		26,344,472.41		

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)
OTHER LOCAL REVENUE								
Interest		8660	400,000.00	252,000.00	118,199.38	252,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,396,093.00	2,396,093.00	1,040,211.78	2,396,093.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	240,000.00	215,000.00	208,312.71	215,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,036,093.00	2,863,093.00	1,366,723.87	2,863,093.00	0.00	0.0%
TOTAL, REVENUES			3,036,093.00	2,863,093.00	1,366,723.87	2,863,093.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,899,000.00	1,937,000.00	1,226,135.57	1,937,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,899,000.00	1,937,000.00	1,226,135.57	1,937,000.00	0.00	0.0%
TOTAL, EXPENSES			1,899,000.00	1,937,000.00	1,226,135.57	1,937,000.00		
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%
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%
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%
(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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
Total, Restricted Net Position		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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	22,200.00	670.21	22,200.00	0.00	0.0%
5) TOTAL, REVENUES			22,200.00	22,200.00	670.21	22,200.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,700.00	14,700.00	0.00	14,700.00	0.00	0.0%
6) Depreciation and Amortization		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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,700.00	14,700.00	0.00	14,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,500.00	7,500.00	670.21	7,500.00		
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 NET POSITION (C + D4)			7,500.00	7,500.00	670.21	7,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	143,343.78	143,343.78		143,343.78	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)			143,343.78	143,343.78		143,343.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			143,343.78	143,343.78		143,343.78		
2) Ending Net Position, June 30 (E + F1e)			150,843.78	150,843.78		150,843.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	150,843.78	150,843.78		150,843.78		

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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	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%
Interest		8660	2,200.00	2,200.00	670.21	2,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	22,200.00	670.21	22,200.00	0.00	0.0%
TOTAL, REVENUES			22,200.00	22,200.00	670.21	22,200.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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 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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	14,700.00	14,700.00	0.00	14,700.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,700.00	14,700.00	0.00	14,700.00	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 Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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%
TOTAL, EXPENSES			14,700.00	14,700.00	0.00	14,700.00		
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
Total, Restricted Net Position		0.00

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)	10,654.45	9,986.52	9,569.53	11,159.34	1,172.82	12%
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)	10,654.45	9,986.52	9,569.53	11,159.34	1,172.82	12%
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	7.52	7.52	7.70	7.70	0.18	2%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.52	7.52	7.70	7.70	0.18	2%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,661.97	9,994.04	9,577.23	11,167.04	1,173.00	12%
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	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	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						
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)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	FEB									
A. BEGINNING CASH			58,282,296.00	54,511,733.30	42,246,809.18	28,951,891.80	19,981,721.94	12,845,855.61	66,856,245.37	64,161,123.23
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,094,991.00	2,323,137.00	1,261,993.00	(1,932,069.00)	703,923.00	1,261,993.00	703,923.00	703,923.00
Property Taxes	8020-8079		955,945.91	821.75	(57.97)	3,730,381.86	5,194,467.97	47,601,661.02	8,243,190.82	1,937.95
Miscellaneous Funds	8080-8099		821,641.24	0.00	(133,505.33)	0.00	0.00	3,321,064.96	0.00	0.00
Federal Revenue	8100-8299		87,761.52	495,788.53	(2,990,846.95)	0.00	429,346.30	1,174,250.91	535,505.43	465,312.84
Other State Revenue	8300-8599		47,905.21	0.00	(91,638.88)	36,335.88	1,327,051.35	5,378,649.58	435,646.90	308,216.00
Other Local Revenue	8600-8799		342,503.98	49,938.63	124,798.31	328,044.29	150,522.41	7,507,487.32	1,595,384.27	223,369.08
Interfund Transfers In	8910-8929							0.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,350,748.86	2,869,685.91	(1,829,257.82)	2,162,693.03	7,805,311.03	66,245,106.79	11,513,650.42	1,702,758.87
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		733,021.30	7,505,938.99	6,385,552.78	6,505,214.97	6,356,366.93	6,304,996.36	6,331,813.30	6,370,459.88
Classified Salaries	2000-2999		613,728.08	1,762,598.79	1,530,774.96	2,211,303.11	1,553,596.35	1,551,185.12	1,536,004.95	1,552,995.98
Employee Benefits	3000-3999		596,744.68	2,836,452.98	2,692,377.37	2,853,774.37	2,718,295.70	2,694,778.71	2,742,152.45	2,749,915.97
Books and Supplies	4000-4999		41,284.45	175,245.79	2,571,104.80	393,958.13	524,821.77	209,701.53	879,292.57	269,067.64
Services	5000-5999		400,171.67	2,407,024.55	2,805,916.31	1,878,476.40	3,809,469.01	1,012,836.69	2,368,653.67	2,670,976.39
Capital Outlay	6000-6599						13,965.00	0.00	0.00	10,207.47
Other Outgo	7000-7499		(207,638.23)	207,628.23	0.00	18,621.90	0.00	67,639.72	101,480.97	1,330.00
Interfund Transfers Out	7600-7629						85,691.00			
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,177,311.95	14,894,889.33	15,985,726.22	13,861,348.88	15,062,205.76	11,841,138.13	13,959,397.91	13,624,953.33
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	255,433.77	6,920.05	(2,601.99)	0.00	(538.44)		83,885.00		
Accounts Receivable	9200-9299	7,588,765.11	112,298.41	266,346.38	4,512,255.56	2,654,673.44	37.53	43,153.79		
Due From Other Funds	9310	1,121,474.47	0.00			1,121,474.47				
Stores	9320	0.00	0.00							
Prepaid Expenditures	9330	1,248,919.57	165,815.78	923,014.29	(2,497.50)	(5,467.75)	(72,960.00)			
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		10,214,592.92	285,034.24	1,186,758.68	4,509,758.06	3,770,141.72	(72,922.47)	127,038.79	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,572,662.38	4,931,624.80	1,426,479.38	(8,082.33)	(331,532.55)	(193,950.87)	498,749.30	249,374.65	
Due To Other Funds	9610	1,370,962.01			(2,226.27)	1,373,188.28				
Current Loans	9640	0.00								
Unearned Revenues	9650	319,277.44	297,409.05					21,868.39		
Deferred Inflows of Resources	9690									
SUBTOTAL		8,262,901.83	5,229,033.85	1,426,479.38	(10,308.60)	1,041,655.73	(193,950.87)	520,617.69	249,374.65	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,951,691.09	(4,943,999.61)	(239,720.70)	4,520,066.66	2,728,485.99	121,028.40	(393,578.90)	(249,374.65)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,770,562.70)	(12,264,924.12)	(13,294,917.38)	(8,970,169.86)	(7,135,866.33)	54,010,389.76	(2,695,122.14)	(11,922,194.46)
F. ENDING CASH (A + E)			54,511,733.30	42,246,809.18	28,951,891.80	19,981,721.94	12,845,855.61	66,856,245.37	64,161,123.23	52,238,928.77
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	FEB								
A. BEGINNING CASH		52,238,928.77	48,020,978.77	70,471,373.77	61,930,589.51				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	986,678.00	986,678.00	986,678.00	971,798.00	0.00		10,053,646.00	10,053,646.00
Property Taxes	8020-8079	5,602,765.00	28,272,077.00	821,114.00	11,424,845.69			111,849,151.00	111,849,151.00
Miscellaneous Funds	8080-8099	381,173.00	1,855,401.00	468,809.92	894,846.00			7,609,430.79	7,609,430.79
Federal Revenue	8100-8299	345,998.00	280,378.00	29,827.00	3,418,221.00	3,508,804.52		7,780,347.10	7,780,347.10
Other State Revenue	8300-8599	1,128,928.00	1,197,051.00	2,485,567.00	7,250,500.00	132,822.48		19,637,034.52	19,637,034.52
Other Local Revenue	8600-8799	1,153,148.00	3,285,767.00	1,626,440.00	2,606,260.00	539,223.04		19,532,886.33	19,532,886.33
Interfund Transfers In	8910-8929				187,042.00			187,042.00	187,042.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		9,598,690.00	35,877,352.00	6,418,435.92	26,753,512.69	4,180,850.04	0.00	176,649,537.74	176,649,537.74
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,807,408.00	6,698,041.00	6,338,502.00	6,519,332.00	472,037.57		73,328,685.08	73,328,685.08
Classified Salaries	2000-2999	1,656,402.00	1,636,749.00	1,547,143.00	2,035,676.83	180,900.00		19,369,058.17	19,369,058.17
Employee Benefits	3000-3999	2,818,464.00	2,786,643.00	2,730,061.00	10,666,679.03	73,281.00		38,959,620.26	38,959,620.26
Books and Supplies	4000-4999	329,172.00	465,561.00	890,347.00	2,720,022.82	215,700.00		9,685,279.50	9,685,279.50
Services	5000-5999	1,964,384.00	1,839,963.00	3,310,582.00	6,610,325.00	1,992,731.73		33,071,510.42	33,071,510.42
Capital Outlay	6000-6599	653.00			25,125.00	25,222.69		75,173.16	75,173.16
Other Outgo	7000-7499	324,042.00		142,585.18	223,423.00	22,845.00		901,957.77	901,957.77
Interfund Transfers Out	7600-7629				33,959.00			119,650.00	119,650.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		13,900,525.00	13,426,957.00	14,959,220.18	28,834,542.68	2,982,717.99	0.00	175,510,934.36	175,510,934.36
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	83,885.00			48,885.15	3,879,986.94	35,000.00	4,135,421.71	
Accounts Receivable	9200-9299							7,588,765.11	
Due From Other Funds	9310							1,121,474.47	
Stores	9320							0.00	
Prepaid Expenditures	9330				241,014.75			1,248,919.57	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		83,885.00	0.00	0.00	289,899.90	3,879,986.94	35,000.00	14,094,580.86	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					3,837,789.00		10,410,451.38	
Due To Other Funds	9610					42,197.94		1,413,159.95	
Current Loans	9640							0.00	
Unearned Revenues	9650							319,277.44	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	3,879,986.94	0.00	12,142,888.77	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		83,885.00	0.00	0.00	289,899.90	0.00	35,000.00	1,951,692.09	
E. NET INCREASE/DECREASE (B - C + D)		(4,217,950.00)	22,450,395.00	(8,540,784.26)	(1,791,130.09)	1,198,132.05	35,000.00	3,090,295.47	1,138,603.38
F. ENDING CASH (A + E)		48,020,978.77	70,471,373.77	61,930,589.51	60,139,459.42				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								61,372,591.47	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	FEB									
A. BEGINNING CASH			60,139,459.42	54,779,994.47	42,790,696.37	34,337,015.99	28,593,012.42	23,171,060.36	64,978,093.36	65,440,202.36
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		491,011.00	491,011.00	883,820.00	883,820.00	883,820.00	883,820.00	883,820.00	883,820.00
Property Taxes	8020-8079		388,088.00	405,809.00	1,224,544.00	5,006,606.00	5,304,186.00	45,583,536.00	9,450,846.00	686,986.00
Miscellaneous Funds	8080-8099		26,563.00	27,776.00	83,816.00	342,686.00	363,055.00	3,120,049.00	646,881.00	47,022.00
Federal Revenue	8100-8299		500,948.00	42,745.00	14,441.00	376,156.00	239,372.00	42,745.00	1,453,330.00	42,745.00
Other State Revenue	8300-8599		12,253.00	12,253.00	12,253.00	75,501.00	358,987.00	1,188,445.00	40,393.00	0.00
Other Local Revenue	8600-8799		164,066.00	80,145.00	476,257.00	292,448.00	404,509.00	5,589,657.00	1,681,985.00	483,616.00
Interfund Transfers In	8910-8929							186,148.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,582,929.00	1,059,739.00	2,695,131.00	6,977,217.00	7,553,929.00	56,594,400.00	14,157,255.00	2,144,189.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		703,779.00	6,327,158.00	6,415,468.00	6,411,028.00	6,414,733.00	6,227,766.00	6,388,314.00	6,435,982.00
Classified Salaries	2000-2999		847,778.00	1,520,960.00	1,503,082.00	1,595,551.00	1,562,212.00	1,454,996.00	1,526,111.00	1,540,217.00
Employee Benefits	3000-3999		618,822.00	2,840,572.00	2,857,289.00	2,876,533.00	2,870,932.00	2,839,300.00	2,867,503.00	2,884,810.00
Books and Supplies	4000-4999		62,593.00	244,215.00	458,434.00	235,461.00	264,694.00	556,561.00	185,748.00	193,899.00
Services	5000-5999		1,889,280.00	1,425,109.00	2,088,808.00	2,811,945.00	1,881,515.00	3,449,434.00	2,723,362.00	2,534,352.00
Capital Outlay	6000-6599			1,698.00		3,493.00	1,195.00	6,887.00	4,108.00	
Other Outgo	7000-7499					29,341.00		252,423.00		
Interfund Transfers Out	7600-7629					115,864.00				
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,122,252.00	12,359,712.00	13,323,081.00	14,079,216.00	12,995,281.00	14,787,367.00	13,695,146.00	13,589,260.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	35,000.00								
Accounts Receivable	9200-9299	3,879,986.94	58,199.80	135,799.54	2,308,592.23	1,357,995.43	19,399.94			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,914,986.94	58,199.80	135,799.54	2,308,592.23	1,357,995.43	19,399.94	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,837,789.00	2,878,341.75	825,124.64	134,322.61					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		3,837,789.00	2,878,341.75	825,124.64	134,322.61	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		77,197.94	(2,820,141.95)	(689,325.10)	2,174,269.62	1,357,995.43	19,399.94	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(5,359,464.95)	(11,989,298.10)	(8,453,680.38)	(5,744,003.57)	(5,421,952.06)	41,807,033.00	462,109.00	(11,445,071.00)
F. ENDING CASH (A + E)			54,779,994.47	42,790,696.37	34,337,015.99	28,593,012.42	23,171,060.36	64,978,093.36	65,440,202.36	53,995,131.36
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	FEB								
A. BEGINNING CASH		53,995,131.36	48,122,165.36	70,344,254.36	57,737,394.36				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	883,820.00	883,820.00	883,820.00	883,824.00			9,820,226.00	
Property Taxes	8020-8079	5,865,709.00	28,551,985.00	859,650.00	13,770,405.00			117,098,350.00	
Miscellaneous Funds	8080-8099	401,489.00	1,954,293.00	58,840.00	942,543.00			8,015,013.00	
Federal Revenue	8100-8299	495,842.00	401,803.00	42,745.00	3,838,851.00	1,057,278.00		8,549,001.00	
Other State Revenue	8300-8599	843,914.00	894,838.00	0.00	8,352,370.00	462,100.00		12,253,307.00	
Other Local Revenue	8600-8799	962,732.00	2,743,199.00	522,998.00	1,809,373.00	359,090.00		15,570,075.00	
Interfund Transfers In	8910-8929				894.00			187,042.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		9,453,506.00	35,429,938.00	2,368,053.00	29,598,260.00	1,878,468.00	0.00	171,493,014.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,531,901.00	6,426,961.00	6,321,855.00	6,472,420.00	405,062.00		71,482,427.00	
Classified Salaries	2000-2999	1,578,014.00	1,559,291.00	1,560,524.00	1,973,089.00	180,900.00		18,402,725.00	
Employee Benefits	3000-3999	2,917,386.00	2,884,448.00	2,864,470.00	11,628,150.00	63,283.00		41,013,498.00	
Books and Supplies	4000-4999	143,166.00	202,485.00	387,236.00	1,964,834.00	205,501.00		5,104,827.00	
Services	5000-5999	3,926,451.00	2,134,664.00	3,840,828.00	5,786,984.00	2,340,001.00		36,832,733.00	
Capital Outlay	6000-6599	197.00			2,372.00			19,950.00	
Other Outgo	7000-7499	229,357.00			135,297.00	22,842.00		669,260.00	
Interfund Transfers Out	7600-7629				3,786.00			119,650.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		15,326,472.00	13,207,849.00	14,974,913.00	27,966,932.00	3,217,589.00	0.00	173,645,070.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						35,000.00	35,000.00	
Accounts Receivable	9200-9299					1,879,984.00		5,759,970.94	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,879,984.00	35,000.00	5,794,970.94	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					3,217,586.00		7,055,375.00	
Due To Other Funds	9610					(1,337,602.00)		(1,337,602.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,879,984.00	0.00	5,717,773.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	35,000.00	77,197.94	
E. NET INCREASE/DECREASE (B - C + D)		(5,872,966.00)	22,222,089.00	(12,606,860.00)	1,631,328.00	(1,339,121.00)	35,000.00	(2,074,858.06)	0.00
F. ENDING CASH (A + E)		48,122,165.36	70,344,254.36	57,737,394.36	59,368,722.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								58,064,601.36	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	175,510,934.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,013,181.52
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	75,173.16
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	119,650.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				194,823.16
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				165,302,929.68

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		9,577.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,259.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	148,561,007.79	13,309.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	148,561,007.79	13,309.96
B. Required effort (Line A.2 times 90%)	133,704,907.01	11,978.96
C. Current year expenditures (Line I.E and Line II.B)	165,302,929.68	17,259.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (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	121,902,797.00	4.11%	126,918,576.00	2.99%	130,708,793.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,308,974.00	1.47%	2,342,871.00	0.55%	2,355,841.00
4. Other Local Revenues	8600-8799	6,317,384.44	-24.76%	4,752,940.00	1.77%	4,837,260.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,775,883.24)	2.15%	(28,371,931.00)	-0.13%	(28,334,997.00)
6. Total (Sum lines A1 thru A5c)		102,753,272.20	2.81%	105,642,456.00	3.71%	109,566,897.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,148,336.16		55,489,960.00
b. Step & Column Adjustment				874,288.84		845,305.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,532,665.00)		(1,530,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,148,336.16	-1.17%	55,489,960.00	-1.23%	54,805,265.00
2. Classified Salaries						
a. Base Salaries				10,568,845.18		11,441,268.00
b. Step & Column Adjustment				158,097.82		162,904.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				714,325.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,568,845.18	8.25%	11,441,268.00	1.42%	11,604,172.00
3. Employee Benefits	3000-3999	22,488,990.29	10.09%	24,758,706.00	0.42%	24,863,670.00
4. Books and Supplies	4000-4999	3,694,744.74	1.99%	3,768,310.00	1.73%	3,833,380.00
5. Services and Other Operating Expenditures	5000-5999	10,167,170.09	9.27%	11,109,820.00	-0.80%	11,020,890.00
6. Capital Outlay	6000-6999	19,947.16	0.01%	19,950.00	0.00%	19,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(801,284.06)	0.00%	(801,284.00)	0.00%	(801,284.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	85,691.00	0.00%	85,691.00	0.00%	85,691.00
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)		102,372,440.56	3.42%	105,872,421.00	-0.42%	105,431,734.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		380,831.64		(229,965.00)		4,135,163.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,778,529.54		38,159,361.18		37,929,396.18
2. Ending Fund Balance (Sum lines C and D1)		38,159,361.18		37,929,396.18		42,064,559.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	5,265,328.00		5,209,352.00		5,095,414.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	27,593,705.18		27,475,692.18		31,838,731.18
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,265,328.00		5,209,352.00		5,095,414.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		38,159,361.18		37,929,396.18		42,064,559.18

Description	Object Codes	Projected Year Totals (Form 011) (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	5,265,328.00		5,209,352.00		5,095,414.00
b. Reserve for Economic Uncertainties	9789	5,265,328.00		5,209,352.00		5,095,414.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		10,530,656.00		10,418,704.00		10,190,828.00
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.						
22-23 includes reduction of 25 FTEs & 23-24 includes reduction of 17 FTEs for certificated staffing. Both years also include TUPE TOSA since unsure if new grant award will be received and UTK certificated 7 staff & classified staffing.						

Description	Object Codes	Projected Year Totals (Form 011) (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	7,609,430.79	5.33%	8,015,013.00	3.61%	8,304,355.00
2. Federal Revenues	8100-8299	7,780,347.10	9.88%	8,549,001.00	-11.99%	7,523,656.00
3. Other State Revenues	8300-8599	17,328,060.52	-42.81%	9,910,436.00	-14.91%	8,432,395.00
4. Other Local Revenues	8600-8799	13,215,501.89	-18.15%	10,817,135.00	2.00%	11,033,477.00
5. Other Financing Sources						
a. Transfers In	8900-8929	187,042.00	0.00%	187,042.00	0.00%	187,042.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,775,883.24	2.15%	28,371,931.00	-0.13%	28,334,997.00
6. Total (Sum lines A1 thru A5c)		73,896,265.54	-10.89%	65,850,558.00	-3.09%	63,815,922.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,180,348.92		15,992,467.00
b. Step & Column Adjustment				257,705.23		261,570.81
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,445,587.15)		(529,552.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,180,348.92	-6.91%	15,992,467.00	-1.68%	15,724,485.00
2. Classified Salaries						
a. Base Salaries				8,800,212.99		6,961,457.00
b. Step & Column Adjustment				132,003.19		133,983.24
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,970,759.18)		(46,952.24)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,800,212.99	-20.89%	6,961,457.00	1.25%	7,048,488.00
3. Employee Benefits	3000-3999	16,470,629.97	-1.31%	16,254,792.00	0.45%	16,328,184.00
4. Books and Supplies	4000-4999	5,990,534.76	-77.69%	1,336,517.00	0.26%	1,339,963.00
5. Services and Other Operating Expenditures	5000-5999	22,904,340.33	12.31%	25,722,913.00	-12.30%	22,557,739.00
6. Capital Outlay	6000-6999	55,226.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,224,736.00	0.00%	1,224,740.00	0.00%	1,224,740.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	478,505.83	-48.63%	245,804.00	-35.78%	157,852.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	33,959.00	0.00%	33,959.00	0.00%	33,959.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		73,138,493.80	-7.34%	67,772,649.00	-4.95%	64,415,410.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		757,771.74		(1,922,091.00)		(599,488.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,455,457.19		23,213,228.93		21,291,137.93
2. Ending Fund Balance (Sum lines C and D1)		23,213,228.93		21,291,137.93		20,691,649.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	23,213,228.93		21,291,137.93		20,691,649.93
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		23,213,228.93		21,291,137.93		20,691,649.93

Description	Object Codes	Projected Year Totals (Form 011) (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.						
Adjustments include reduction in other pay/stipends due to no additional funding as well as one time positions. Expenses included professional development related to different plans from different funding sources like Educator Effectiveness funds, ELO/ESSER, etc.						

Description	Object Codes	Projected Year Totals (Form 011) (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	129,512,227.79	4.19%	134,933,589.00	3.02%	139,013,148.00
2. Federal Revenues	8100-8299	7,780,347.10	9.88%	8,549,001.00	-11.99%	7,523,656.00
3. Other State Revenues	8300-8599	19,637,034.52	-37.60%	12,253,307.00	-11.96%	10,788,236.00
4. Other Local Revenues	8600-8799	19,532,886.33	-20.29%	15,570,075.00	1.93%	15,870,737.00
5. Other Financing Sources						
a. Transfers In	8900-8929	187,042.00	0.00%	187,042.00	0.00%	187,042.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		176,649,537.74	-2.92%	171,493,014.00	1.10%	173,382,819.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				73,328,685.08		71,482,427.00
b. Step & Column Adjustment				1,131,994.07		1,106,875.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,978,252.15)		(2,059,552.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,328,685.08	-2.52%	71,482,427.00	-1.33%	70,529,750.00
2. Classified Salaries						
a. Base Salaries				19,369,058.17		18,402,725.00
b. Step & Column Adjustment				290,101.01		296,887.24
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,256,434.18)		(46,952.24)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,369,058.17	-4.99%	18,402,725.00	1.36%	18,652,660.00
3. Employee Benefits	3000-3999	38,959,620.26	5.27%	41,013,498.00	0.43%	41,191,854.00
4. Books and Supplies	4000-4999	9,685,279.50	-47.29%	5,104,827.00	1.34%	5,173,343.00
5. Services and Other Operating Expenditures	5000-5999	33,071,510.42	11.37%	36,832,733.00	-8.83%	33,578,629.00
6. Capital Outlay	6000-6999	75,173.16	-73.46%	19,950.00	0.00%	19,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,224,736.00	0.00%	1,224,740.00	0.00%	1,224,740.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(322,778.23)	72.09%	(555,480.00)	15.83%	(643,432.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	119,650.00	0.00%	119,650.00	0.00%	119,650.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		175,510,934.36	-1.06%	173,645,070.00	-2.19%	169,847,144.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,138,603.38		(2,152,056.00)		3,535,675.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		60,233,986.73		61,372,590.11		59,220,534.11
2. Ending Fund Balance (Sum lines C and D1)		61,372,590.11		59,220,534.11		62,756,209.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740	23,213,228.93		21,291,137.93		20,691,649.93
c. Committed						
1. Stabilization Arrangements	9750	5,265,328.00		5,209,352.00		5,095,414.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	27,593,705.18		27,475,692.18		31,838,731.18
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,265,328.00		5,209,352.00		5,095,414.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		61,372,590.11		59,220,534.11		62,756,209.11

Description	Object Codes	Projected Year Totals (Form 011) (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	5,265,328.00		5,209,352.00		5,095,414.00
b. Reserve for Economic Uncertainties	9789	5,265,328.00		5,209,352.00		5,095,414.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,530,656.00		10,418,704.00		10,190,828.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
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)		9,569.53		9,586.36		9,586.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		175,510,934.36		173,645,070.00		169,847,144.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		175,510,934.36		173,645,070.00		169,847,144.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,265,328.03		5,209,352.10		5,095,414.32
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)		5,265,328.03		5,209,352.10		5,095,414.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,377,274.71
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 126,280,088.80

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.26%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,189,042.59
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,594,525.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	43,700.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	585,919.63
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,413,187.22
9. Carry-Forward Adjustment (Part IV, Line F)	(445,051.36)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,968,135.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	116,861,877.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,662,454.99
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,153,390.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	223,147.37
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,570,921.33
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	169,848.41
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	162,673.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,168,062.26
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,356,479.97
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,085,421.69
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	170,414,276.87

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.52%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	5.26%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,413,187.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>843,778.01</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.28%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B19); zero if positive	<u>(445,051.36)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(445,051.36)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.26%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-222,525.68) is applied to the current year calculation and the remainder (\$-222,525.68) is deferred to one or more future years:	<u>5.39%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-148,350.45) is applied to the current year calculation and the remainder (\$-296,700.91) is deferred to one or more future years:	<u>5.44%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(445,051.36)</u>

Approved indirect cost rate: 6.28%
 Highest rate used in any program: 6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,235,602.16	77,595.34	6.28%
01	3182	240,055.99	15,075.52	6.28%
01	3212	1,881,821.00	118,179.00	6.28%
01	3216	193,021.00	6,979.00	3.62%
01	3312	631,799.85	39,643.80	6.27%
01	3318	18,208.85	1,143.53	6.28%
01	4035	351,073.83	22,047.44	6.28%
01	4127	148,046.40	9,296.85	6.28%
01	4203	592,339.56	28,811.00	4.86%
01	6010	396,580.00	19,829.00	5.00%
01	6695	127,897.59	6,731.10	5.26%
01	7422	1,905,593.19	119,671.25	6.28%
01	9010	14,614,713.08	13,503.00	0.09%
12	5025	89,060.97	5,593.03	6.28%
12	6105	3,211,720.00	197,132.00	6.14%
13	5310	2,084,421.69	120,000.00	5.76%

Second Interim
2021-22 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(9,038.00)	0.00	(322,778.23)				
Other Sources/Uses Detail					187,042.00	119,650.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,400.00	0.00	202,725.03	0.00		263,114.50		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	120,053.20	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					85,691.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	206.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					33,959.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	2,432.00	0.00						
Other Sources/Uses Detail					76,072.50	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	9,038.00	(9,038.00)	322,778.23	(322,778.23)	382,764.50	382,764.50		

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%**

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 AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	11,153.70	11,159.34		
Charter School	0.00	0.00		
Total ADA	11,153.70	11,159.34	0.1%	Met
1st Subsequent Year (2022-23)				
District Regular	9,986.60	9,586.36		
Charter School				
Total ADA	9,986.60	9,586.36	-4.0%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	9,986.60	9,586.36		
Charter School				
Total ADA	9,986.60	9,586.36	-4.0%	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)

Due to COVID ADA hold harmless for year 21-22. District is facing declining enrollment as a result ADA will go down. Adopted budget did not reflect declining enrollment situation.

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	10,367	10,387		
Charter School				
Total Enrollment	10,367	10,387	0.2%	Met
1st Subsequent Year (2022-23)				
District Regular	10,367	10,387		
Charter School				
Total Enrollment	10,367	10,387	0.2%	Met
2nd Subsequent Year (2023-24)				
District Regular	10,367	10,387		
Charter School				
Total Enrollment	10,367	10,387	0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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	11,269	11,724	
Charter School			
Total ADA/Enrollment	11,269	11,724	96.1%
Second Prior Year (2019-20)			
District Regular	11,154	11,576	
Charter School			
Total ADA/Enrollment	11,154	11,576	96.4%
First Prior Year (2020-21)			
District Regular	11,154	11,576	
Charter School	0		
Total ADA/Enrollment	11,154	11,576	96.4%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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	9,570	10,387		
Charter School	0			
Total ADA/Enrollment	9,570	10,387	92.1%	Met
1st Subsequent Year (2022-23)				
District Regular	9,586	10,387		
Charter School				
Total ADA/Enrollment	9,586	10,387	92.3%	Met
2nd Subsequent Year (2023-24)				
District Regular	9,586	10,387		
Charter School				
Total ADA/Enrollment	9,586	10,387	92.3%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	121,902,797.00	121,902,797.00	0.0%	Met
1st Subsequent Year (2022-23)	125,332,763.00	126,918,576.00	1.3%	Met
2nd Subsequent Year (2023-24)	129,070,168.00	130,708,793.00	1.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	78,317,940.17	87,273,591.53	89.7%
Second Prior Year (2019-20)	82,974,854.45	93,264,491.79	89.0%
First Prior Year (2020-21)	87,186,586.52	96,479,500.37	90.4%
Historical Average Ratio:			89.7%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	89,206,171.63	102,286,749.56	87.2%	Met
1st Subsequent Year (2022-23)	91,689,934.00	105,786,730.00	86.7%	Met
2nd Subsequent Year (2023-24)	91,273,107.00	105,346,043.00	86.6%	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)

reduction in staffing due to one-time funds, funds have been allocated to instructional materials, supplies, technology and professional development.

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	5,965,482.10	7,780,347.10	30.4%	Yes
1st Subsequent Year (2022-23)	7,670,530.00	8,549,001.00	11.5%	Yes
2nd Subsequent Year (2023-24)	6,185,220.00	7,523,656.00	21.6%	Yes

Explanation:
(required if Yes)

includes one-time funding for ESSER, AB86 and Educator Effectiveness.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	16,391,609.52	19,637,034.52	19.8%	Yes
1st Subsequent Year (2022-23)	15,867,821.00	12,253,307.00	-22.8%	Yes
2nd Subsequent Year (2023-24)	11,172,372.00	10,788,236.00	-3.4%	No

Explanation:
(required if Yes)

includes one-time funding for ESSER, AB86 and Educator Effectiveness.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	18,649,628.48	19,532,886.33	4.7%	No
1st Subsequent Year (2022-23)	15,619,310.00	15,570,075.00	-0.3%	No
2nd Subsequent Year (2023-24)	15,918,510.00	15,870,737.00	-0.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	11,737,198.70	9,685,279.50	-17.5%	Yes
1st Subsequent Year (2022-23)	8,977,700.00	5,104,827.00	-43.1%	Yes
2nd Subsequent Year (2023-24)	7,220,921.00	5,173,343.00	-28.4%	Yes

Explanation:
(required if Yes)

due to COVID surges unable to fully utilize planned supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	31,747,780.62	33,071,510.42	4.2%	No
1st Subsequent Year (2022-23)	30,652,037.00	36,832,733.00	20.2%	Yes
2nd Subsequent Year (2023-24)	27,169,931.00	33,578,629.00	23.6%	Yes

Explanation:
(required if Yes)

Spending the reserve from 19-20 due to COVID.

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)	41,006,720.10	46,950,267.95	14.5%	Not Met
1st Subsequent Year (2022-23)	39,157,661.00	36,372,383.00	-7.1%	Not Met
2nd Subsequent Year (2023-24)	33,276,102.00	34,182,629.00	2.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	43,484,979.32	42,756,789.92	-1.7%	Met
1st Subsequent Year (2022-23)	39,629,737.00	41,937,560.00	5.8%	Not Met
2nd Subsequent Year (2023-24)	34,390,852.00	38,751,972.00	12.7%	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)

includes one-time funding for ESSER, AB86 and Educator Effectiveness.

Explanation:

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

includes one-time funding for ESSER, AB86 and Educator Effectiveness.

Explanation:

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

- 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)

due to COVID surges unable to fully utilize planned supplies.

Explanation:

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

Spending the reserve from 19-20 due to COVID.

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	4,864,545.09	4,900,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,900,000.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	6.0%	6.0%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.0%	2.0%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	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)		
Current Year (2021-22)	380,831.64	102,372,440.56	N/A	Met
1st Subsequent Year (2022-23)	(229,965.00)	105,872,421.00	0.2%	Met
2nd Subsequent Year (2023-24)	4,135,163.00	105,431,734.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	61,372,590.11	Met
1st Subsequent Year (2022-23)	59,220,534.11	Met
2nd Subsequent Year (2023-24)	62,756,209.11	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)	60,139,459.42	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.)	9,570	9,586	9,586
District's Reserve Standard Percentage Level:	3%	3%	3%

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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	175,510,934.36	173,645,070.00	169,847,144.00
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)	175,510,934.36	173,645,070.00	169,847,144.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,265,328.03	5,209,352.10	5,095,414.32
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)	5,265,328.03	5,209,352.10	5,095,414.32

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)	5,265,328.00	5,209,352.00	5,095,414.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,265,328.00	5,209,352.00	5,095,414.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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)	0.00	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)	10,530,656.00	10,418,704.00	10,190,828.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	6.00%	6.00%
District's Reserve Standard (Section 10B, Line 7):	5,265,328.03	5,209,352.10	5,095,414.32
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)

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?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

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?

No

- 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:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

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)?

No

- 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:

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)	(28,493,071.24)	(27,775,883.24)	-2.5%	(717,188.00)	Met
1st Subsequent Year (2022-23)	(28,662,846.00)	(28,271,931.00)	-1.4%	(390,915.00)	Met
2nd Subsequent Year (2023-24)	(28,820,250.00)	(28,334,997.00)	-1.7%	(485,253.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	187,042.00	187,042.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	937,040.00	187,042.00	-80.0%	(749,998.00)	Not Met
2nd Subsequent Year (2023-24)	937,040.00	187,042.00	-80.0%	(749,998.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	119,650.00	119,650.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	1,119,651.00	119,650.00	-89.3%	(1,000,001.00)	Not Met
2nd Subsequent Year (2023-24)	1,119,651.00	119,650.00	-89.3%	(1,000,001.00)	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?

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. MET - Projected contributions 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)

1b. NOT MET - The projected transfers in to 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)

Transfers in from the fee based program (enterprise fund) ceased due to insufficient income.

- 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)

Deferred maintenance annual transfer to fund 14 has been waived.

- 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)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

It is funded through fund 51

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?

No

- 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
97,703,644.00	97,703,644.00
0.00	0.00
97,703,644.00	97,703,644.00
Actuarial	Actuarial
Jul 01, 2020	Jul 01, 2020

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
2,274,084.32	2,274,084.32
2,252,940.00	2,252,940.00
2,246,640.00	2,246,640.00

- 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)

2,274,084.32	2,311,903.32
2,252,940.00	2,252,940.00
2,246,640.00	2,246,640.00

- 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)

2,274,084.32	2,274,084.32
2,252,940.00	2,252,940.00
2,246,640.00	2,246,640.00

- d. Number of retirees receiving OPEB benefits

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

705	705
705	705
705	705

4. Comments:

vested retirees 630 receiving district contribution and 75 only receiving MEC paid to CalPERS

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)

No

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

n/a

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

n/a

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

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)
- b. Amount contributed (funded) 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

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?

Yes

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	647.0	642.0	614.0	597.0

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

n/a

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?

No

If Yes, complete questions 6 and 7.

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2022

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

% change in salary schedule from prior year

3.0%

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

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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.

Yes

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	269.5	289.0	298.0	298.0

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

n/a

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?

No

If Yes, complete questions 6 and 7.

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2024

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

3.0%

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

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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)

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:

--

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)

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)

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?

Yes

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	55.0	68.0	69.0	69.0

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.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

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

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

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.

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

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.

- 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?

No

- 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.)

No

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

Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
3/10/2022 6:06:05 PM

41-69039-0000000

Second Interim
2021-22 Projected Totals
Technical Review Checks

San Mateo-Foster City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3312-0-0000-0000-9791	3312	9791	340,294.14
Explanation:balances will clear at year end part of CCEIS			
01-3318-0-0000-0000-9791	3318	9791	11,602.25
Explanation:balances will clear at year end part of CCEIS			
01-4035-0-0000-0000-9791	4035	9791	15,309.02
01-4035-1-0000-0000-9791	4035	9791	-15,309.02
Explanation:balances will clear at year end			

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Export Log
Period: Second Interim
Type of Export: Official

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LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Official Check for LEA: 41-69039-0000000 is good

Export of USER General Ledger started at 3/10/2022 2:27:52 PM

OFFICIAL Header for LEA: 41-69039-0000000 San Mateo-Foster City Elementary
VERSION 2021.2.0

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 1: 1518

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 1581

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 3: 1407

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 4: 1686

Export USER General Ledger completed at 3/10/2022 2:27:53 PM

Export of Supplementals (USER ELEMENTs) started at 3/10/2022 2:27:53 PM
Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 5: 99

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 6: 188

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 7: 193

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 8: 2426

Export of Supplemental (USER ELEMENTs) completed at 3/10/2022 2:27:54 PM

Export of Explanations started at 3/10/2022 2:27:54 PM
Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 9: 14

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 10: 7

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 11: 9

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 12: 17

Export of Explanations completed at 3/10/2022 2:27:54 PM

Export of TRC Log started at 3/10/2022 2:27:54 PM
Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 13: 32

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 14: 46

Fiscal Year: 2021-22

Type of Data: Original Budget
Number of records exported in group 15: 49

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 16: 56

Export of TRC Log completed at 3/10/2022 2:27:54 PM

OFFICIAL END for LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Exported to file: C:\SACS2021ALL\Official\416903900000000I2.DAT

End of Official Export Process