

# San Mateo-Foster City School District



## 2021-22 First Interim

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December 16, 2021

2021-22 First Interim  
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# EXECUTIVE SUMMARY

## 2021-22 First Interim Overview

This report represents the snapshot of October 31, 2021 budget projections of all revenues and expenditures for the current year as well as two subsequent fiscal years. The report will be submitted to the San Mateo County Office of Education by December 15, 2021 for review and approval.

The 2021 Budget Act passed by the Legislature and signed by Governor Gavin Newsom on July 9, 2021. On September 23, 2021, Governor Newsom signed a subsequent education trailer bill that changed the allocation formula for the California Prekindergarten Planning and Implementation Grant. With that, the 1<sup>st</sup> interim is prepared based on the Enacted Budget and subsequent trailer bills, the recommendations and guidance from School Services of California, San Mateo County Office of Education, and our internal policy and budget plans.

Below are the **major changes** from the Adopted Budget to 1<sup>st</sup> Interim.

- All carryovers are posted and reflected in the 1<sup>st</sup> interim
- Actual Enrollment of 10,359 is less than Projection of 11,057
- Unemployment Insurance rate changed from 1.23% to 0.5%
- Unrestricted Lottery increased from \$150 to \$163 per ADA; Restricted Lottery increased from \$49 to \$65 per ADA
- Union contracts have been settled with a 3% ongoing salary increase, and a one-time of \$1,500/FTE payment
- Workers' Compensation rate changed from 2.38% to 1.99%

## Budget Assumptions

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

Assumptions	2021-22	2022-23	2023-24
COLA (Per FCMAT Calculator)	5.07%	2.48%	3.11%
Enrollment (preliminary CalPADS report)	10,359	10,359	10,359
P2 ADA (ADA/Enrollment)	11,132.22/Hold Harmless	9,965	9,965
Ratio of ADA/Enrollment	96.2%	96.2%	96.2%
FTEs Changes (Certificated)		Reduction of 28 FTEs	Additional 17 FTEs reduction
FTEs Changes (Classified)		At Same level of 21-22	At same level of 22-23
H&W Rate		5% Increase from 21-22	5% Increase from 22-23
<b>Revenues</b>			
Property Tax (Growth Rate)	Actual growth	3.33%	3.33%
Federal Rev	Carryover+additional funding	No new \$ except 5212 ESSER II \$1,557,429, the rest is flat	No new \$.
State Rev	Carryover+additional funding	No new \$ except 2600 ELO prgm \$2,290,431 & Ed Eff 6266 \$2,415,798	No new \$
Mandated Block (Per SSC Dartboard)	\$32.79	\$33.60	\$34.64
Lottery (Per SSC Dartboard):			
Unrestricted/Restricted	\$163/\$65	\$163/\$65	\$163/\$65
Parcel Tax, Measure V; \$298/Parcel (2018)+ Adjusted annually by Consumer Price Index	\$311.56/Parcel	\$316.52/Parcel	\$322.84/Parcel
Parcel Taxes (Parcel #: 34,100,34,000,34,000)	\$121.48/Parcel	\$123.91/Parcel	\$126.39/Parcel
Local: Interest income (@1%; No donation (We budget it when it is committed.)	Interest rate @1%, Donation is budgeted as committed.	Interest @1%; No donation	Interest @1%; No donation
Restricted Routine Maintenance Accounts (Exclusion of STRS of Behalf & LLMF)	3%	3%	3%
<b>Expenditures</b>			
Certificated Sal (Step & Column Increasing)	3% salary increase + \$1,500 one-time off schedule bonus	1.50%	1.50%
Classified Sal (Step Increasing)	3% salary increase + \$1,500 one-time off schedule bonus	1.50%	1.50%
STRS	16.92%	19.10%	19.10%
PERS	22.91%	26.10%	27.10%
SUI	0.50%	0.50%	0.20%
Payroll Statutory Rate (Cert/Classified)	23.36%/35.55%	25.54%/38.74%	25.24%/39.44%
Indirect Cost (%)	6.28%	5.32%	5.32%



## 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.

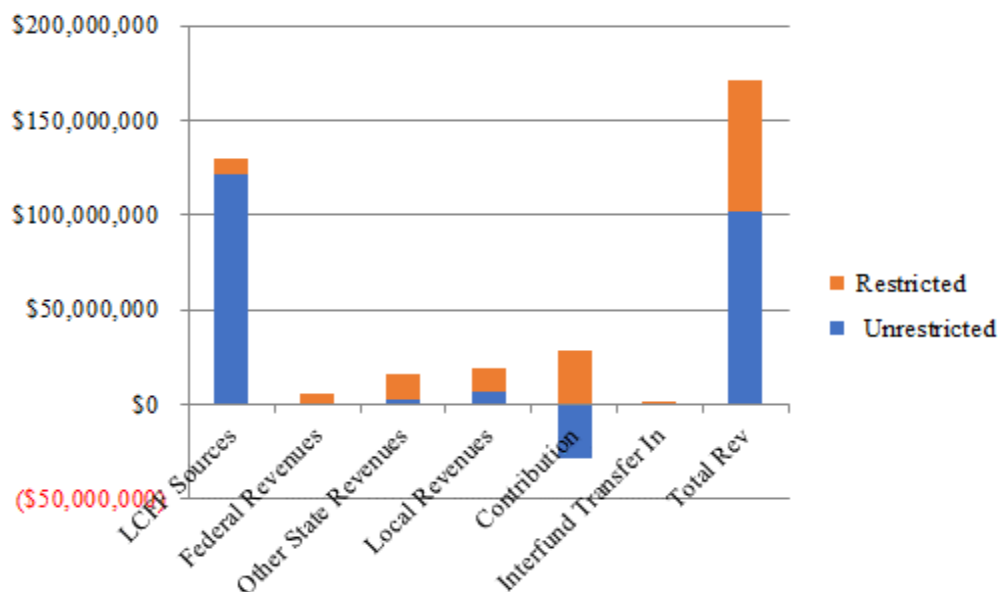
*General Fund Unrestricted:* Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on those programs that fit and meet its priority.

*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: \$170,705,990 (Unrestricted \$102,032,936; Restricted: \$68,673,054)**

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	76.0%
Federal Revenues	\$0	5,965,482	\$5,965,482	3.5%
Other State Revenues	\$2,308,974	14,082,636	\$16,391,610	9.6%
Local Revenues	\$6,314,236	12,335,392	\$18,649,628	10.9%
Contribution	(\$28,493,071)	28,493,071	\$0	0.0%
Interfund Transfer In	\$0	187,042	\$187,042	0.1%
<b>Total Rev</b>	<b>\$102,032,936</b>	<b>\$68,673,054</b>	<b>\$170,705,990</b>	<b>100.0%</b>

**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. Compared to the adopted budget, the 1<sup>st</sup> interim reflects an increase of \$4,731,411 which includes an additional \$2M for federal, \$1.5M for state, \$2.1M for local, and a reduction of \$458,909 for transfer in. The LCFF sources constitute 76% of the District total revenues.

**Federal Revenue (Object 8100-8299): \$5,965,482 (Unrestricted: \$0; Restricted: \$5,965,482)**

This represents 3.5% of the total general fund revenues. Compared to the adopted budget, the first interim reflects a \$2M increase. The changes are listed as follows:

Special Education Entitlement: additional \$6,528

Title 1: additional \$487,086

Title 2: additional \$172,365

Title 3: additional \$168,759

Every Student Succeeds Act: additional \$170,809

Other Federal: additional \$1,005,739

**Other State Revenue (Object 8300-8599): \$16,391,610 (Unrestricted: \$2,308,974; Restricted: \$14,082,636)**

Other State Revenue represents 9.6% of the total general fund revenues. Compared to the adopted budget, the first interim reflects an increase of \$474,186. The following changes are made in the 1<sup>st</sup> interim.

Mental Health: additional \$34,034

TUPE: (\$35,652)

In Person Instruction (IPI): additional \$400,875

Expanded Learning Opportunity (ELO): additional \$72,883

ELO (PARA): additional \$2,046

**Other Local Revenue (Object 8600-8799): \$18,649,628 (Unrestricted: \$6,314,236; Restricted: \$12,335,392)**

This represents 10.9% of the total general fund revenues. Compared to the adopted budget, the First Interim reflects about a \$2.3M increase. The changes are listed as follows:

Parcel taxes: (\$352,711)

Leases and rental: (\$350,000)

Interest: (\$72,780)

Other locals: additional \$3,121,687  
Supplemental: \$26,451  
Tech support (new grant): \$1,587,507  
Needy family bus pass: \$10,000  
Outdoor ed: \$51,923  
PTA funded payroll: \$990,454  
Other foundation: \$61,572  
Site grant: \$500  
Silicon Valley grant: \$448  
Donations: \$303,416  
Site grants: \$71,416  
Mis. income: \$18,000

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

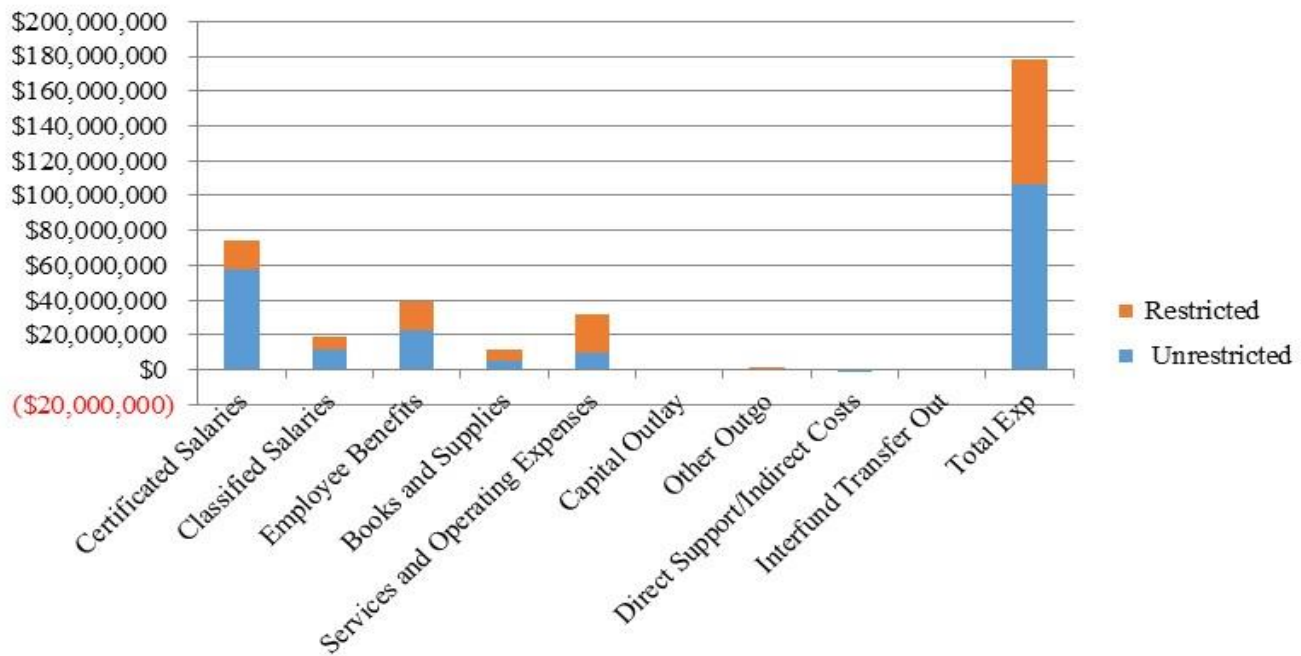
Compared to adopted budget, the first interim projection is down from \$645,951 to \$187,042 for a reduction of \$458,909. The changes include the suspension of transfer in from ANNEX to general fund in the amount of \$500,000, additional transfer in from PIP grants for the amount of \$41,091.

**Contributions:** Contributions represent the amount of money that must be contributed from unrestricted resources in the general fund when the expenditures incurred for a given restricted resource exceed the amount available for expenditure. This account may also apply to contributions of unrestricted resources to other unrestricted resources such as supplemental programs under LCAP. This account must net to zero at the fund level. The total contributions from unrestricted funds to restricted programs are \$28,493,071. Compared to the budget in June, it is reduced by \$1,524,514 and is mainly for Special Ed due to increased AB602 funding.

Overall, the First Interim total revenues are higher than the adopted budget by \$5,190,320.

**Expenditures Summary, including other financial uses: \$178,053,614 (Unrestricted \$106,394,714; Restricted: \$71,658,900)**

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



	Unrestricted	Restricted	Total	%	
Certificated Salaries	\$57,298,506	\$17,198,954	\$74,497,460	41.8%	
Classified Salaries	11,347,077	7,969,803	\$19,316,880	10.8%	
Employee Benefits	23,014,003	16,608,815	\$39,622,818	22.3%	
Books and Supplies	5,464,725	6,272,474	\$11,737,199	6.6%	
Services and Operating Expenses	9,860,465	21,887,316	\$31,747,781	17.8%	
Capital Outlay	19,947	46,328	\$66,275	0.0%	
Other Outgo	0	1,641,251	\$1,641,251	0.5%	combination of Other Outgo & Direct Support
Direct Support/Indirect Costs	(695,700)	0	(\$695,700)		
Interfund Transfer Out	85,691	33,959	\$119,650	0.1%	
<b>Total Exp</b>	<b>\$106,394,714</b>	<b>\$71,658,900</b>	<b>\$178,053,614</b>	<b>100.0%</b>	

**Certificated Salaries (Object 1000-1999): \$74,497,460 (Unrestricted: \$57,298,506; Restricted: \$17,198,954)**

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 adopted budget, the certificated salaries are increased by \$1,276,392 as the results of a 3% on-going salaries increase, a \$1,500/FTE one-time bonus, and revisiting vacant positions. At the first interim, total certificated salaries represent about 41.8% of the total expenditures.

**Classified Salaries (Object 2000-2999): \$19,316,880 (Unrestricted: \$11,347,077; Restricted \$7,969,803)**

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 10.8% of the total expenditures. Compared to the adopted budget, the budget is increased by \$1,223,550 as the result of a 3% of on-going salaries increase, a \$1,500/FTE one-time bonus, and revisiting positions.

**Employee Benefits (Object 3000-3999): \$39,622,818 (Unrestricted: \$23,014,003; Restricted: \$16,608,815)**

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 22.3% 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 adopted budget, the first interim is increased by \$1,493,764.

**Books and Supplies (Object 4000-4999): \$11,737,199 (Unrestricted: \$5,464,725; Restricted \$6,272,474)**

These accounts are for expenditures related to curriculum books and supplies, other reference materials, and non-capitalized classroom equipment. One of the bigger projected expenditures is for textbooks and core curricula materials purchases about \$10M. The rest of the spending budget is for tech devices for about \$1.8M. It represents 6.6% of the total expenditures. Compared to the adopted budget approved in June, the first interim is about \$5.8M higher. The increases are the results of budget reallocation to address the needs of the district.

**Services and Other Operation Expenditures (Object 5000-5999): \$31,747,781 (Unrestricted \$9,860,465; Restricted \$21,887,316)**

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 17.8% of the total expenditures. Compared to the adopted budget approved in June, the first interim budget is increased by about \$3.4M. The increases are the results of budget reallocation and adjustments due to address the needs of the District.

**Capital Outlay (Object 6000-6999): \$66,275 (Unrestricted: \$19,947; Restricted: \$46,328)**

Capital Outlay is for expenditure that exceeds \$5,000 as value and is subject to depreciation. Compared to the adopted budget, the first interim reflects a reduction of \$150,053 as capital outlay can be funded by Capital Outlay related funds as opposed to general fund.

**Total Other Outgo and Indirect Costs (Object 7100-7499): \$945,551**

The major expenditures include the net of tuitions to COE for excess costs (Special Education), and indirect costs. It is about 0.6% of the total expenditures. There is no change for the first interim.

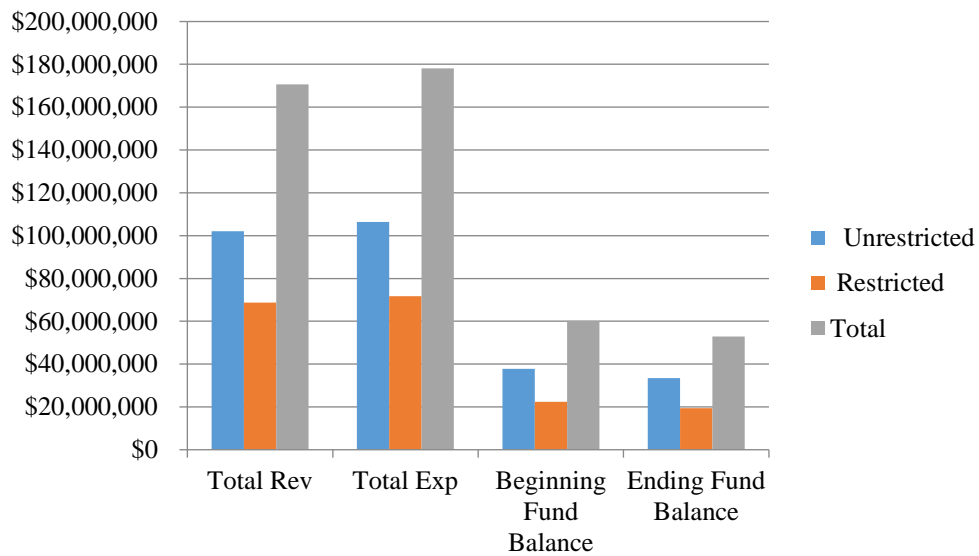
**Transfer Out (Object 7600-7629): \$119,650 (Unrestricted: \$0; Restricted: \$119,650).**

Compared to the adopted budget, this represents a suspension of transfer to Deferred Maintenance Fund (fund 14) for the current year. This category represents 0.6% of the total expenditures. There is no change for the First Interim.

**Fund Balance: \$45,286,543 (Unrestricted: \$31,848,537; Restricted: \$13,438,006)**

The First Interim fund balance is increased by \$11.7 M compared to the adopted budget. The unrestricted fund balance increases by \$7.3M and restricted fund balance increases by \$4.4M. The restricted fund balance will be carried over into 21-22 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), 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
<b>Total Rev</b>	\$102,032,936	\$68,673,054	\$170,705,990
<b>Total Exp</b>	\$106,394,714	\$71,658,901	\$178,053,615
<b>Beginning Fund Balance</b>	\$37,778,530	\$22,455,457	\$60,233,987
<b>Ending Fund Balance</b>	\$33,416,752	\$19,469,610	\$52,886,362

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

Fiscal Year	2021-22	2022-23	2023-24
<b>Revenues</b>			
LCFF Sources	\$129,512,228	\$132,942,193	\$136,679,598
Federal Revenues	\$5,965,482	\$7,670,530	\$6,185,220
Other State Revenues	\$16,391,610	\$15,867,821	\$11,172,372
Local Revenues	\$18,649,628	\$15,619,310	\$15,918,510
Transfer In	\$187,042	\$937,040	\$937,040
<b>Total Revenues</b>	<b>\$170,705,990</b>	<b>\$173,036,894</b>	<b>\$170,892,740</b>
<b>Expenditures</b>			
Certificated Salaries	\$74,497,460	\$73,100,522	\$71,612,172
Classified Salaries	\$19,316,880	19,477,825	\$19,741,240
Employee Benefits	\$39,622,818	41,892,432	\$41,862,162
Books and Supplies	\$11,737,200	8,977,700	\$7,220,921
Services and Operating Expenses	\$31,747,781	30,652,037	\$27,169,931
Capital Outlay	\$66,275	39,950	\$39,950
Other Outgo + Transfer Out	1,344,386	2,344,391	\$2,344,391
Direct Support/Indirect Costs	(279,185)	(279,180)	(279,180)
<b>Total Expenditures</b>	<b>\$178,053,615</b>	<b>\$176,205,677</b>	<b>\$169,711,588</b>
<b>Excess (Deficiency) before Financing Sources &amp; Uses</b>	<b>(\$7,347,625)</b>	<b>(\$3,168,783)</b>	<b>\$1,181,152</b>
<b>Beginning Fund Balance</b>	<b>\$60,233,987</b>	<b>\$52,886,362</b>	<b>\$49,717,579</b>
<b>Ending Fund Balance</b>	<b>\$52,886,362</b>	<b>\$49,717,579</b>	<b>\$50,898,731</b>
<b>For Unrestricted GF</b>	<b>\$33,416,751</b>	<b>\$30,247,968</b>	<b>\$31,429,121</b>
<b>For Restricted GF</b>	<b>\$19,469,611</b>	<b>\$19,469,611</b>	<b>\$19,469,611</b>
<b>Component of Ending Balance (for Unrestricted)</b>			
Non-spendable	35,000	35,000	35,000
Committed			
Stabilization Arrangements @3%	5,341,608	5,286,170	5,091,348
Assigned			
Vacation	500,000	500,000	500,000
One Month Payroll	11,570,292	11,685,990	11,802,850
Set Aside for Mold Insurance	291,595	291,595	291,595
Set aside for insurance deduction for P&L insurance	500,000	500,000	500,000
refresh	1,461,447	1,461,447	1,461,447
refresh		1,688,517	1,688,517
refresh			1,688,517
Delays from 19-20 due to COVID Pandemic and reserves for future allocations	8,375,200	3,513,078	3,278,500
Reserve for Economic Uncertainties @3%	5,341,608	5,286,170	5,091,348
<b>Total Unrestricted GF</b>	<b>33,416,751</b>	<b>30,247,968</b>	<b>31,429,121</b>

## Cash Flow

There is an old saying that Cash is King. 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 First Interim 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 adopted budget, the revenues increase by \$2,364,106 due to AB 130, universal meals and reimbursement rates increase. The AB 130 provides additional Proposition 98 funding to address the increase in meals served through the Seamless Summer Option that are eligible for the state meal reimbursement in the 2021–22 School Year because of COVID-19. The expenditures increase by \$1,031,525 to properly reflect what to anticipate including salaries improvements, and additional food costs and services, and equipment replacement for the 2021-22. The projected ending balance is \$3,320,012.

**DEFERRED MAINTENANCE (Fund 14):** This fund historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. Compared to the adopted budget, the revenue reduces by \$28,000 for interest income. There is no budget adjustment made for the expenditures. 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. Compared to the adopted budget, the revenue increases by \$899,000 for interest income adjustment. The expenditures increase by \$13,172,671 to reflect the needs for the 2021-22. The adjustments include salaries and benefit agreement, supplies and services. The biggest adjustment was made for the capital outlay for the additional amount of \$12,105,026. 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 adopted budget, the revenue is decreasing by \$11,150 for the interest income adjustment. There is no budget adjustment made for the expenditures. The projected ending balance is \$5,364,142.

**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 First 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. Compared to the adopted budget, the revenue is reducing by \$99,608 as the adjustment for the interest income. The expenditures increase by \$74,768 for the additional supplies. 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. The revenues are adjusted down by \$1,488,050 including interest income down by about \$45K, and the fees-based program (before and after school) is down by about \$1.4M. The expenditures are adjusted down by \$1,092,433 to reflect the best projections at 1<sup>st</sup> interim including adjustments for salaries, benefits, supplies, and services. for the First Interim. The projected ending balance is \$3,901,023 which include \$798,308 for Super CO-OP and the balance is for the child care.

**RETIREE BENEFIT (Fund 71):** The District uses this fund to account for retiree benefits. Compared to the adopted budget, the revenue is reduced by \$173,000 mainly for interest income. The expenditure is increased by \$38,000 for additional retiree insurances. 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):**

<b>2021-22 Other Funds, 1st Interim</b>	<b>Beginning Balance @7/1/2021</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Balance @6/30/2022</b>
Child Development, Fund 12	1,173,458	2,833,901	3,085,016	922,344
Cafeteria, Fund 13	2,313,599	5,271,748	4,265,336	3,320,012
Deferred Maint., Fund 14	6,065,288	52,000	499,990	5,617,298
Sp. Reserve, Fund 17	786,547	98,619	-	885,166
Building, Fund 21	139,903,133	1,399,000	62,572,671	78,729,462
Capital Facility, Fund 25	4,875,791	814,500	326,149	5,364,142
County School Facility, Fund 35	25,637	400	-	26,037
Sp. Reserve, Capital, Fund 40	16,250,391	197,959	114,768	16,333,582
Other Enterprise, Fund 63	3,541,625	7,123,587	6,764,188	3,901,023
Retiree Benefits, Fund 71	25,418,379	2,863,093	1,937,000	26,344,472
Foundation Private Trust, Fund 73	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:			
Form	Description	2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
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
SIAI	Summary of Interfund Activities - Projected Year Totals				G
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: December 16, 2021

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@smfc.k12.ca.us

### 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 budget adoption.		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 budget adoption.		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 budget adoption.	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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first 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	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, 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)	X	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	X	
		Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	122,672,648.00	122,672,648.00	7,435,143.55	121,902,797.00	(769,851.00)	-0.6%
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	(40,117.23)	2,308,974.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,880,829.00	4,880,829.00	174,108.77	6,314,236.44	1,433,407.44	29.4%
5) TOTAL, REVENUES			129,862,451.00	129,862,451.00	7,569,135.09	130,526,007.44		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	56,077,952.00	56,077,952.00	16,352,924.88	57,298,505.50	(1,220,553.50)	-2.2%
2) Classified Salaries		2000-2999	10,759,452.00	10,759,452.00	3,909,376.95	11,347,077.22	(587,625.22)	-5.5%
3) Employee Benefits		3000-3999	23,704,127.50	23,704,127.50	6,509,137.38	23,014,003.09	690,124.41	2.9%
4) Books and Supplies		4000-4999	3,110,865.98	3,110,865.98	1,378,923.39	5,464,725.16	(2,353,859.18)	-75.7%
5) Services and Other Operating Expenditures		5000-5999	8,134,945.00	8,134,945.00	3,365,617.79	9,860,464.93	(1,725,519.93)	-21.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	19,947.16	(19,947.16)	New
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)	(503,477.80)	(7,807.15)	(695,700.03)	192,222.23	-38.2%
9) TOTAL, EXPENDITURES			101,283,864.68	101,283,864.68	31,508,173.24	106,309,023.03		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,578,586.32	28,578,586.32	(23,939,038.15)	24,216,984.41		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	0.00	(500,000.00)	-100.0%
b) Transfers Out		7600-7629	85,691.00	85,691.00	0.00	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)	(30,017,585.57)	0.00	(28,493,071.24)	1,524,514.33	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,603,276.57)	(29,603,276.57)	0.00	(28,578,762.24)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,024,690.25)	(1,024,690.25)	(23,939,038.15)	(4,361,777.83)		
<b>F. FUND BALANCE, RESERVES</b>								
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	36,753,839.29		33,416,751.71		
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	0.00		0.00		
Other Commitments		9760	5,070,333.00	5,070,333.00		5,341,608.41		
d) Assigned								
Other Assignments		9780	26,578,173.29	26,578,173.29		22,698,534.89		
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		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		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,070,333.00	5,070,333.00		5,341,608.41		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,821,366.00	7,821,366.00	2,189,982.00	7,821,366.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,232,158.00	2,232,158.00	558,070.00	2,232,280.00	122.00	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	374,996.00	0.00	349,732.00	(25,264.00)	-6.7%
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	104,340,475.00	(536.02)	104,530,887.00	190,412.00	0.2%
Unsecured Roll Taxes		8042	4,538,426.00	4,538,426.00	3,778,101.93	3,736,905.00	(801,521.00)	-17.7%
Prior Years' Taxes		8043	0.00	0.00	(46,420.27)	(46,420.00)	(46,420.00)	New
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	3,365,227.00	955,945.91	3,278,047.00	(87,180.00)	-2.6%
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	122,672,648.00	7,435,143.55	121,902,797.00	(769,851.00)	-0.6%
<b>LCFF Transfers</b>								
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	122,672,648.00	7,435,143.55	121,902,797.00	(769,851.00)	-0.6%
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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	0.00	347,764.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,668,212.00	1,668,212.00	(40,117.23)	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	0.00	292,998.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,308,974.00	2,308,974.00	(40,117.23)	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)
<b>OTHER LOCAL REVENUE</b>								
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	4,208,814.00	0.00	4,101,043.00	(107,771.00)	-2.6%
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	612,780.00	133,644.48	540,000.00	(72,780.00)	-11.9%
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	59,235.00	40,464.29	1,673,193.44	1,613,958.44	2724.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,880,829.00</b>	<b>4,880,829.00</b>	<b>174,108.77</b>	<b>6,314,236.44</b>	<b>1,433,407.44</b>	<b>29.4%</b>
<b>TOTAL, REVENUES</b>			<b>129,862,451.00</b>	<b>129,862,451.00</b>	<b>7,569,135.09</b>	<b>130,526,007.44</b>	<b>663,556.44</b>	<b>0.5%</b>

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	46,076,654.00	13,064,293.81	46,835,358.52	(758,704.52)	-1.6%
Certificated Pupil Support Salaries		1200	2,402,281.00	2,402,281.00	739,916.78	2,611,860.87	(209,579.87)	-8.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,153,569.00	7,153,569.00	2,396,070.08	7,371,715.83	(218,146.83)	-3.0%
Other Certificated Salaries		1900	445,448.00	445,448.00	152,644.21	479,570.28	(34,122.28)	-7.7%
TOTAL, CERTIFICATED SALARIES			56,077,952.00	56,077,952.00	16,352,924.88	57,298,505.50	(1,220,553.50)	-2.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	229,521.00	229,521.00	92,344.07	311,168.00	(81,647.00)	-35.6%
Classified Support Salaries		2200	2,879,318.00	2,879,318.00	961,166.80	3,056,262.92	(176,944.92)	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	1,247,977.00	1,247,977.00	374,333.00	1,211,658.19	36,318.81	2.9%
Clerical, Technical and Office Salaries		2400	5,277,341.00	5,277,341.00	1,654,496.24	5,139,072.94	138,268.06	2.6%
Other Classified Salaries		2900	1,125,295.00	1,125,295.00	827,036.84	1,628,915.17	(503,620.17)	-44.8%
TOTAL, CLASSIFIED SALARIES			10,759,452.00	10,759,452.00	3,909,376.95	11,347,077.22	(587,625.22)	-5.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,536,018.00	9,536,018.00	2,618,856.94	9,419,809.85	116,208.15	1.2%
PERS		3201-3202	2,598,927.00	2,598,927.00	783,814.68	2,593,266.77	5,660.23	0.2%
OASDI/Medicare/Alternative		3301-3302	1,714,893.00	1,714,893.00	541,621.29	1,751,534.87	(36,641.87)	-2.1%
Health and Welfare Benefits		3401-3402	6,225,811.00	6,225,811.00	1,519,893.46	5,546,723.97	679,087.03	10.9%
Unemployment Insurance		3501-3502	47,893.50	47,893.50	99,417.95	379,588.65	(331,695.15)	-692.6%
Workers' Compensation		3601-3602	1,609,721.00	1,609,721.00	396,917.21	1,338,350.97	271,370.03	16.9%
OPEB, Allocated		3701-3702	1,563,927.00	1,563,927.00	461.22	66.77	1,563,860.23	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	451,246.03	1,607,943.77	(1,607,943.77)	New
Other Employee Benefits		3901-3902	406,937.00	406,937.00	96,908.60	376,717.47	30,219.53	7.4%
TOTAL, EMPLOYEE BENEFITS			23,704,127.50	23,704,127.50	6,509,137.38	23,014,003.09	690,124.41	2.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,300,000.00	1,300,000.00	0.00	1,914,541.00	(614,541.00)	-47.3%
Books and Other Reference Materials		4200	4,495.00	4,495.00	1,421.78	10,397.86	(5,902.86)	-131.3%
Materials and Supplies		4300	962,330.98	962,330.98	1,351,117.59	2,670,696.36	(1,708,365.38)	-177.5%
Noncapitalized Equipment		4400	844,040.00	844,040.00	26,384.02	869,089.94	(25,049.94)	-3.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,110,865.98	3,110,865.98	1,378,923.39	5,464,725.16	(2,353,859.18)	-75.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	59,094.00	59,094.00	55,432.28	264,786.00	(205,692.00)	-348.1%
Dues and Memberships		5300	49,912.00	49,912.00	96,675.66	113,864.00	(63,952.00)	-128.1%
Insurance		5400-5450	1,383,430.00	1,383,430.00	1,104,843.24	1,179,844.00	203,586.00	14.7%
Operations and Housekeeping Services		5500	2,432,563.00	2,432,563.00	644,461.81	2,940,669.80	(508,106.80)	-20.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	465,054.00	465,054.00	73,456.25	481,097.70	(16,043.70)	-3.4%
Transfers of Direct Costs		5710	(3,999.00)	(3,999.00)	(26,702.85)	(31,587.38)	27,588.38	-689.9%
Transfers of Direct Costs - Interfund		5750	(8,900.00)	(8,900.00)	(670.04)	(8,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,405,067.00	3,405,067.00	1,308,742.78	4,377,619.26	(972,552.26)	-28.6%
Communications		5900	352,724.00	352,724.00	109,378.66	543,071.55	(190,347.55)	-54.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,134,945.00	8,134,945.00	3,365,617.79	9,860,464.93	(1,725,519.93)	-21.2%

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)
<b>CAPITAL OUTLAY</b>								
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	19,947.16	(19,947.16)	New
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	19,947.16	(19,947.16)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(246,273.10)	(246,273.10)	(7,807.15)	(416,515.30)	170,242.20	-69.1%
Transfers of Indirect Costs - Interfund		7350	(257,204.70)	(257,204.70)	0.00	(279,184.73)	21,980.03	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(503,477.80)	(503,477.80)	(7,807.15)	(695,700.03)	192,222.23	-38.2%
TOTAL, EXPENDITURES			101,283,864.68	101,283,864.68	31,508,173.24	106,309,023.03	(5,025,158.35)	-5.0%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	500,000.00	0.00	0.00	(500,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	0.00	(500,000.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	0.00	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	0.00	85,691.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(30,017,585.57)	(30,017,585.57)	0.00	(28,493,071.24)	1,524,514.33	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,017,585.57)	(30,017,585.57)	0.00	(28,493,071.24)	1,524,514.33	-5.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(29,603,276.57)	(29,603,276.57)	0.00	(28,578,762.24)	1,024,514.33	-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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,480,927.02	6,480,927.02	688,135.91	7,609,430.79	1,128,503.77	17.4%
2) Federal Revenue		8100-8299	3,954,196.95	3,954,196.95	(2,407,296.90)	5,965,482.10	2,011,285.15	50.9%
3) Other State Revenue		8300-8599	13,608,449.64	13,608,449.64	32,719.44	14,082,635.52	474,185.88	3.5%
4) Other Local Revenue		8600-8799	11,422,603.00	11,422,603.00	671,176.44	12,335,392.04	912,789.04	8.0%
5) TOTAL, REVENUES			35,466,176.61	35,466,176.61	(1,015,265.11)	39,992,940.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	17,143,115.59	17,143,115.59	4,776,803.16	17,198,954.42	(55,838.83)	-0.3%
2) Classified Salaries		2000-2999	7,333,878.00	7,333,878.00	2,209,027.99	7,969,802.56	(635,924.56)	-8.7%
3) Employee Benefits		3000-3999	17,412,455.00	17,412,455.00	2,459,667.40	16,608,815.22	803,639.78	4.6%
4) Books and Supplies		4000-4999	2,780,497.00	2,780,497.00	1,818,575.05	6,272,473.54	(3,491,976.54)	-125.6%
5) Services and Other Operating Expenditures		5000-5999	20,250,292.49	20,250,292.49	4,110,065.87	21,887,315.69	(1,637,023.20)	-8.1%
6) Capital Outlay		6000-6999	216,328.00	216,328.00	0.00	46,328.00	170,000.00	78.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,224,736.00	1,224,736.00	18,621.90	1,224,736.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	246,273.10	246,273.10	7,807.15	416,515.30	(170,242.20)	-69.1%
9) TOTAL, EXPENDITURES			66,607,575.18	66,607,575.18	15,400,568.52	71,624,940.73		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,141,398.57)	(31,141,398.57)	(16,415,833.63)	(31,632,000.28)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	145,951.00	145,951.00	0.00	187,042.00	41,091.00	28.2%
b) Transfers Out		7600-7629	1,033,959.00	1,033,959.00	0.00	33,959.00	1,000,000.00	96.7%
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	30,017,585.57	0.00	28,493,071.24	(1,524,514.33)	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,129,577.57	29,129,577.57	0.00	28,646,154.24		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,011,821.00)	(2,011,821.00)	(16,415,833.63)	(2,985,846.04)		
<b>F. FUND BALANCE, RESERVES</b>								
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	20,443,636.19		19,469,611.15		
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	21,449,305.19		19,469,611.15		
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	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)	(1,005,669.00)		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)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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	6,480,927.02	688,135.91	7,609,430.79	1,128,503.77	17.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,480,927.02</b>	<b>6,480,927.02</b>	<b>688,135.91</b>	<b>7,609,430.79</b>	<b>1,128,503.77</b>	<b>17.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,204,135.33	2,204,135.33	(2,297,050.97)	2,210,663.39	6,528.06	0.3%
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	861,187.00	(30,216.50)	1,348,272.50	487,085.50	56.6%
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	201,296.00	75,356.27	373,661.27	172,365.27	85.6%

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)
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	318,833.00	(213,980.44)	487,591.56	168,758.56	52.9%
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	241,591.00	6,784.76	412,399.76	170,808.76	70.7%
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	75,000.00	129,632.91	1,080,739.00	1,005,739.00	1341.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,954,196.95</b>	<b>3,954,196.95</b>	<b>(2,407,296.90)</b>	<b>5,965,482.10</b>	<b>2,011,285.15</b>	<b>50.9%</b>
<b>OTHER STATE REVENUE</b>								
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	(27,798.20)	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)	363,359.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	170,280.64	170,280.64	2,656.77	134,628.69	(35,651.95)	-20.9%
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	12,529,861.00	57,861.11	13,039,698.83	509,837.83	4.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,608,449.64</b>	<b>13,608,449.64</b>	<b>32,719.44</b>	<b>14,082,635.52</b>	<b>474,185.88</b>	<b>3.5%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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	10,816,015.00	0.00	10,571,075.00	(244,940.00)	-2.3%
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	0.00	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	420,732.00	46,167.30	70,732.00	(350,000.00)	-83.2%
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	151,897.00	625,009.14	1,659,626.04	1,507,729.04	992.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,422,603.00</b>	<b>11,422,603.00</b>	<b>671,176.44</b>	<b>12,335,392.04</b>	<b>912,789.04</b>	<b>8.0%</b>
<b>TOTAL, REVENUES</b>			<b>35,466,176.61</b>	<b>35,466,176.61</b>	<b>(1,015,265.11)</b>	<b>39,992,940.45</b>	<b>4,526,763.84</b>	<b>12.8%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	12,918,229.59	12,918,229.59	3,608,444.66	12,834,324.38	83,905.21	0.6%
Certificated Pupil Support Salaries		1200	2,555,098.00	2,555,098.00	654,388.25	2,632,082.54	(76,984.54)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	843,204.00	843,204.00	338,003.53	903,430.00	(60,226.00)	-7.1%
Other Certificated Salaries		1900	826,584.00	826,584.00	175,966.72	829,117.50	(2,533.50)	-0.3%
TOTAL, CERTIFICATED SALARIES			17,143,115.59	17,143,115.59	4,776,803.16	17,198,954.42	(55,838.83)	-0.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,166,954.00	4,166,954.00	1,185,456.99	4,696,035.74	(529,081.74)	-12.7%
Classified Support Salaries		2200	1,861,042.00	1,861,042.00	517,517.46	1,686,022.98	175,019.02	9.4%
Classified Supervisors' and Administrators' Salaries		2300	442,968.00	442,968.00	115,625.20	438,218.00	4,750.00	1.1%
Clerical, Technical and Office Salaries		2400	492,696.00	492,696.00	163,154.76	509,918.16	(17,222.16)	-3.5%
Other Classified Salaries		2900	370,218.00	370,218.00	227,273.58	639,607.68	(269,389.68)	-72.8%
TOTAL, CLASSIFIED SALARIES			7,333,878.00	7,333,878.00	2,209,027.99	7,969,802.56	(635,924.56)	-8.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,666,657.00	9,666,657.00	747,230.90	9,646,942.76	19,714.24	0.2%
PERS		3201-3202	1,766,624.00	1,766,624.00	511,850.76	1,902,581.60	(135,957.60)	-7.7%
OASDI/Medicare/Alternative		3301-3302	868,580.00	868,580.00	246,679.24	908,066.15	(39,486.15)	-4.5%
Health and Welfare Benefits		3401-3402	2,917,299.00	2,917,299.00	598,093.23	2,666,873.60	250,425.40	8.6%
Unemployment Insurance		3501-3502	1,172,020.00	1,172,020.00	34,509.59	255,426.12	916,593.88	78.2%
Workers' Compensation		3601-3602	592,205.00	592,205.00	137,776.96	555,791.93	36,413.07	6.1%
OPEB, Allocated		3701-3702	254,047.00	254,047.00	(461.22)	0.00	254,047.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	142,727.30	492,589.14	(492,589.14)	New
Other Employee Benefits		3901-3902	175,023.00	175,023.00	41,260.64	180,543.92	(5,520.92)	-3.2%
TOTAL, EMPLOYEE BENEFITS			17,412,455.00	17,412,455.00	2,459,667.40	16,608,815.22	803,639.78	4.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	70,000.00	70,000.00	25,333.96	374,125.26	(304,125.26)	-434.5%
Books and Other Reference Materials		4200	10,118.00	10,118.00	43,928.74	154,940.98	(144,822.98)	-1431.3%
Materials and Supplies		4300	1,656,736.00	1,656,736.00	1,713,341.89	4,724,700.86	(3,067,964.86)	-185.2%
Noncapitalized Equipment		4400	1,043,643.00	1,043,643.00	35,970.46	1,018,706.44	24,936.56	2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,780,497.00	2,780,497.00	1,818,575.05	6,272,473.54	(3,491,976.54)	-125.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	162,599.11	162,599.11	105,334.13	435,574.99	(272,975.88)	-167.9%
Dues and Memberships		5300	2,177.00	2,177.00	(85.35)	2,865.00	(688.00)	-31.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	2,299.00	2,300.00	(2,300.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,407,147.00	1,407,147.00	325,488.55	971,330.59	435,816.41	31.0%
Transfers of Direct Costs		5710	3,999.00	3,999.00	26,702.85	31,587.38	(27,588.38)	-689.9%
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	18,666,116.38	3,646,394.98	20,429,976.73	(1,763,860.35)	-9.4%
Communications		5900	8,254.00	8,254.00	3,931.71	13,681.00	(5,427.00)	-65.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,250,292.49	20,250,292.49	4,110,065.87	21,887,315.69	(1,637,023.20)	-8.1%

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<b>CAPITAL OUTLAY</b>								
Land		6100	50,000.00	50,000.00	0.00	26,328.00	23,672.00	47.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	156,328.00	156,328.00	0.00	10,000.00	146,328.00	93.6%
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	10,000.00	10,000.00	0.00	10,000.00	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			216,328.00	216,328.00	0.00	46,328.00	170,000.00	78.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	18,621.90	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	18,621.90	1,224,736.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	246,273.10	246,273.10	7,807.15	416,515.30	(170,242.20)	-69.1%
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	246,273.10	7,807.15	416,515.30	(170,242.20)	-69.1%
TOTAL, EXPENDITURES			66,607,575.18	66,607,575.18	15,400,568.52	71,624,940.73	(5,017,365.55)	-7.5%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	145,951.00	0.00	187,042.00	41,091.00	28.2%
(a) TOTAL, INTERFUND TRANSFERS IN			145,951.00	145,951.00	0.00	187,042.00	41,091.00	28.2%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,033,959.00	1,033,959.00	0.00	33,959.00	1,000,000.00	96.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	30,017,585.57	30,017,585.57	0.00	28,493,071.24	(1,524,514.33)	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			30,017,585.57	30,017,585.57	0.00	28,493,071.24	(1,524,514.33)	-5.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			29,129,577.57	29,129,577.57	0.00	28,646,154.24	483,423.33	-1.7%

2021-22 First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	129,153,575.02	129,153,575.02	8,123,279.46	129,512,227.79	358,652.77	0.3%
2) Federal Revenue		8100-8299	3,954,196.95	3,954,196.95	(2,407,296.90)	5,965,482.10	2,011,285.15	50.9%
3) Other State Revenue		8300-8599	15,917,423.64	15,917,423.64	(7,397.79)	16,391,609.52	474,185.88	3.0%
4) Other Local Revenue		8600-8799	16,303,432.00	16,303,432.00	845,285.21	18,649,628.48	2,346,196.48	14.4%
5) TOTAL, REVENUES			165,328,627.61	165,328,627.61	6,553,869.98	170,518,947.89		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	73,221,067.59	73,221,067.59	21,129,728.04	74,497,459.92	(1,276,392.33)	-1.7%
2) Classified Salaries		2000-2999	18,093,330.00	18,093,330.00	6,118,404.94	19,316,879.78	(1,223,549.78)	-6.8%
3) Employee Benefits		3000-3999	41,116,582.50	41,116,582.50	8,968,804.78	39,622,818.31	1,493,764.19	3.6%
4) Books and Supplies		4000-4999	5,891,362.98	5,891,362.98	3,197,498.44	11,737,198.70	(5,845,835.72)	-99.2%
5) Services and Other Operating Expenditures		5000-5999	28,385,237.49	28,385,237.49	7,475,683.66	31,747,780.62	(3,362,543.13)	-11.8%
6) Capital Outlay		6000-6999	216,328.00	216,328.00	0.00	66,275.16	150,052.84	69.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,224,736.00	1,224,736.00	18,621.90	1,224,736.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(257,204.70)	(257,204.70)	0.00	(279,184.73)	21,980.03	-8.5%
9) TOTAL, EXPENDITURES			167,891,439.86	167,891,439.86	46,908,741.76	177,933,963.76		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,562,812.25)	(2,562,812.25)	(40,354,871.78)	(7,415,015.87)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	645,951.00	645,951.00	0.00	187,042.00	(458,909.00)	-71.0%
b) Transfers Out		7600-7629	1,119,650.00	1,119,650.00	0.00	119,650.00	1,000,000.00	89.3%
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)	(473,699.00)	0.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,036,511.25)	(3,036,511.25)	(40,354,871.78)	(7,347,623.87)		
<b>F. FUND BALANCE, RESERVES</b>								
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	57,197,475.48		52,886,362.86		
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	21,449,305.19		19,469,611.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,070,333.00	5,070,333.00		5,341,608.41		
d) Assigned								
Other Assignments		9780	26,578,173.29	26,578,173.29		22,698,534.89		
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		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		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,070,333.00	5,070,333.00		5,341,608.41		
Unassigned/Unappropriated Amount		9790	(1,005,669.00)	(1,005,669.00)		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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,821,366.00	7,821,366.00	2,189,982.00	7,821,366.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,232,158.00	2,232,158.00	558,070.00	2,232,280.00	122.00	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	374,996.00	0.00	349,732.00	(25,264.00)	-6.7%
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	104,340,475.00	(536.02)	104,530,887.00	190,412.00	0.2%
Unsecured Roll Taxes		8042	4,538,426.00	4,538,426.00	3,778,101.93	3,736,905.00	(801,521.00)	-17.7%
Prior Years' Taxes		8043	0.00	0.00	(46,420.27)	(46,420.00)	(46,420.00)	New
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	3,365,227.00	955,945.91	3,278,047.00	(87,180.00)	-2.6%
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	122,672,648.00	7,435,143.55	121,902,797.00	(769,851.00)	-0.6%
<b>LCFF Transfers</b>								
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	6,480,927.02	688,135.91	7,609,430.79	1,128,503.77	17.4%
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	129,153,575.02	8,123,279.46	129,512,227.79	358,652.77	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,204,135.33	2,204,135.33	(2,297,050.97)	2,210,663.39	6,528.06	0.3%
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	861,187.00	(30,216.50)	1,348,272.50	487,085.50	56.6%
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	201,296.00	75,356.27	373,661.27	172,365.27	85.6%

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)
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	318,833.00	(213,980.44)	487,591.56	168,758.56	52.9%
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	241,591.00	6,784.76	412,399.76	170,808.76	70.7%
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	75,000.00	129,632.91	1,080,739.00	1,005,739.00	1341.0%
TOTAL, FEDERAL REVENUE			3,954,196.95	3,954,196.95	(2,407,296.90)	5,965,482.10	2,011,285.15	50.9%
<b>OTHER STATE REVENUE</b>								
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	0.00	347,764.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,213,161.00	2,213,161.00	(67,915.43)	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)	363,359.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	170,280.64	170,280.64	2,656.77	134,628.69	(35,651.95)	-20.9%
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	12,822,859.00	57,861.11	13,332,696.83	509,837.83	4.0%
TOTAL, OTHER STATE REVENUE			15,917,423.64	15,917,423.64	(7,397.79)	16,391,609.52	474,185.88	3.0%

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)
<b>OTHER LOCAL REVENUE</b>								
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	15,024,829.00	0.00	14,672,118.00	(352,711.00)	-2.3%
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	0.00	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	420,732.00	46,167.30	70,732.00	(350,000.00)	-83.2%
Interest		8660	612,780.00	612,780.00	133,644.48	540,000.00	(72,780.00)	-11.9%
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	211,132.00	665,473.43	3,332,819.48	3,121,687.48	1478.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,303,432.00</b>	<b>16,303,432.00</b>	<b>845,285.21</b>	<b>18,649,628.48</b>	<b>2,346,196.48</b>	<b>14.4%</b>
<b>TOTAL, REVENUES</b>			<b>165,328,627.61</b>	<b>165,328,627.61</b>	<b>6,553,869.98</b>	<b>170,518,947.89</b>	<b>5,190,320.28</b>	<b>3.1%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	58,994,883.59	58,994,883.59	16,672,738.47	59,669,682.90	(674,799.31)	-1.1%
Certificated Pupil Support Salaries		1200	4,957,379.00	4,957,379.00	1,394,305.03	5,243,943.41	(286,564.41)	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,996,773.00	7,996,773.00	2,734,073.61	8,275,145.83	(278,372.83)	-3.5%
Other Certificated Salaries		1900	1,272,032.00	1,272,032.00	328,610.93	1,308,687.78	(36,655.78)	-2.9%
TOTAL, CERTIFICATED SALARIES			73,221,067.59	73,221,067.59	21,129,728.04	74,497,459.92	(1,276,392.33)	-1.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,396,475.00	4,396,475.00	1,277,801.06	5,007,203.74	(610,728.74)	-13.9%
Classified Support Salaries		2200	4,740,360.00	4,740,360.00	1,478,684.26	4,742,285.90	(1,925.90)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,690,945.00	1,690,945.00	489,958.20	1,649,876.19	41,068.81	2.4%
Clerical, Technical and Office Salaries		2400	5,770,037.00	5,770,037.00	1,817,651.00	5,648,991.10	121,045.90	2.1%
Other Classified Salaries		2900	1,495,513.00	1,495,513.00	1,054,310.42	2,268,522.85	(773,009.85)	-51.7%
TOTAL, CLASSIFIED SALARIES			18,093,330.00	18,093,330.00	6,118,404.94	19,316,879.78	(1,223,549.78)	-6.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	19,202,675.00	19,202,675.00	3,366,087.84	19,066,752.61	135,922.39	0.7%
PERS		3201-3202	4,365,551.00	4,365,551.00	1,295,665.44	4,495,848.37	(130,297.37)	-3.0%
OASDI/Medicare/Alternative		3301-3302	2,583,473.00	2,583,473.00	788,300.53	2,659,601.02	(76,128.02)	-2.9%
Health and Welfare Benefits		3401-3402	9,143,110.00	9,143,110.00	2,117,986.69	8,213,597.57	929,512.43	10.2%
Unemployment Insurance		3501-3502	1,219,913.50	1,219,913.50	133,927.54	635,014.77	584,898.73	47.9%
Workers' Compensation		3601-3602	2,201,926.00	2,201,926.00	534,694.17	1,894,142.90	307,783.10	14.0%
OPEB, Allocated		3701-3702	1,817,974.00	1,817,974.00	0.00	66.77	1,817,907.23	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	593,973.33	2,100,532.91	(2,100,532.91)	New
Other Employee Benefits		3901-3902	581,960.00	581,960.00	138,169.24	557,261.39	24,698.61	4.2%
TOTAL, EMPLOYEE BENEFITS			41,116,582.50	41,116,582.50	8,968,804.78	39,622,818.31	1,493,764.19	3.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,370,000.00	1,370,000.00	25,333.96	2,288,666.26	(918,666.26)	-67.1%
Books and Other Reference Materials		4200	14,613.00	14,613.00	45,350.52	165,338.84	(150,725.84)	-1031.5%
Materials and Supplies		4300	2,619,066.98	2,619,066.98	3,064,459.48	7,395,397.22	(4,776,330.24)	-182.4%
Noncapitalized Equipment		4400	1,887,683.00	1,887,683.00	62,354.48	1,887,796.38	(113.38)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,891,362.98	5,891,362.98	3,197,498.44	11,737,198.70	(5,845,835.72)	-99.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	221,693.11	221,693.11	160,766.41	700,360.99	(478,667.88)	-215.9%
Dues and Memberships		5300	52,089.00	52,089.00	96,590.31	116,729.00	(64,640.00)	-124.1%
Insurance		5400-5450	1,383,430.00	1,383,430.00	1,104,843.24	1,179,844.00	203,586.00	14.7%
Operations and Housekeeping Services		5500	2,432,563.00	2,432,563.00	646,760.81	2,942,969.80	(510,406.80)	-21.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,872,201.00	1,872,201.00	398,944.80	1,452,428.29	419,772.71	22.4%
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)	(670.04)	(8,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,071,183.38	22,071,183.38	4,955,137.76	24,807,595.99	(2,736,412.61)	-12.4%
Communications		5900	360,978.00	360,978.00	113,310.37	556,752.55	(195,774.55)	-54.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,385,237.49	28,385,237.49	7,475,683.66	31,747,780.62	(3,362,543.13)	-11.8%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	50,000.00	50,000.00	0.00	26,328.00	23,672.00	47.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	156,328.00	156,328.00	0.00	10,000.00	146,328.00	93.6%
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	10,000.00	10,000.00	0.00	29,947.16	(19,947.16)	-199.5%
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	216,328.00	0.00	66,275.16	150,052.84	69.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	18,621.90	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	18,621.90	1,224,736.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(257,204.70)	(257,204.70)	0.00	(279,184.73)	21,980.03	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(257,204.70)	(257,204.70)	0.00	(279,184.73)	21,980.03	-8.5%
TOTAL, EXPENDITURES			167,891,439.86	167,891,439.86	46,908,741.76	177,933,963.76	(10,042,523.90)	-6.0%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	645,951.00	0.00	187,042.00	(458,909.00)	-71.0%
(a) TOTAL, INTERFUND TRANSFERS IN			645,951.00	645,951.00	0.00	187,042.00	(458,909.00)	-71.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	0.00	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	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,119,650.00	1,119,650.00	0.00	119,650.00	1,000,000.00	89.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(473,699.00)	(473,699.00)	0.00	67,392.00	(541,091.00)	-114.2%

Resource	Description	2021-22
		Projected Year Totals
3312	Special Ed: IDEA Local Assistance, Part B, §	340,294.14
3318	Special Ed: IDEA Part B, Sec 619, Preschoo	11,602.25
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	11,440,648.71
Total, Restricted Balance		19,469,611.15

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)
<b>A. REVENUES</b>								
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	39,371.00	94,654.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,585,656.00	2,585,656.00	669,501.54	2,598,416.00	12,760.00	0.5%
4) Other Local Revenue		8600-8799	60,825.00	60,825.00	10,952.69	140,831.00	80,006.00	131.5%
5) TOTAL, REVENUES			2,741,135.00	2,741,135.00	719,825.23	2,833,901.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	125,901.00	125,901.00	43,225.70	129,678.00	(3,777.00)	-3.0%
2) Classified Salaries		2000-2999	1,176,135.00	1,176,135.00	413,686.96	1,319,594.25	(143,459.25)	-12.2%
3) Employee Benefits		3000-3999	807,814.00	807,814.00	229,363.30	825,159.97	(17,345.97)	-2.1%
4) Books and Supplies		4000-4999	77,809.00	77,809.00	10,146.50	109,644.00	(31,835.00)	-40.9%
5) Services and Other Operating Expenditures		5000-5999	333,049.50	333,049.50	14,717.49	278,693.25	54,356.25	16.3%
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	159,601.50	0.00	159,131.53	469.97	0.3%
9) TOTAL, EXPENDITURES			2,680,310.00	2,680,310.00	711,139.95	2,821,901.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,825.00	60,825.00	8,685.28	12,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	222,023.50	76,072.50	263,114.50	(41,091.00)	-18.5%
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)	(222,023.50)	(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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(161,198.50)	(161,198.50)	(67,387.22)	(251,114.50)		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,012,259.81		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	689,487.54		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	322,772.27		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)
<b>FEDERAL REVENUE</b>								
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	39,371.00	94,654.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>94,654.00</b>	<b>94,654.00</b>	<b>39,371.00</b>	<b>94,654.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	2,585,656.00	669,501.54	2,598,416.00	12,760.00	0.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,585,656.00</b>	<b>2,585,656.00</b>	<b>669,501.54</b>	<b>2,598,416.00</b>	<b>12,760.00</b>	<b>0.5%</b>
<b>OTHER LOCAL REVENUE</b>								
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	15,442.00	2,983.69	12,000.00	(3,442.00)	-22.3%
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	0.00	0.00	75,696.00	75,696.00	New
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	45,383.00	7,969.00	53,135.00	7,752.00	17.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>60,825.00</b>	<b>60,825.00</b>	<b>10,952.69</b>	<b>140,831.00</b>	<b>80,006.00</b>	<b>131.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,741,135.00</b>	<b>2,741,135.00</b>	<b>719,825.23</b>	<b>2,833,901.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
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	125,901.00	43,225.70	129,678.00	(3,777.00)	-3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			125,901.00	125,901.00	43,225.70	129,678.00	(3,777.00)	-3.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	931,993.00	931,993.00	325,279.13	956,513.25	(24,520.25)	-2.6%
Classified Support Salaries		2200	57,748.00	57,748.00	20,122.39	76,999.00	(19,251.00)	-33.3%
Classified Supervisors' and Administrators' Salaries		2300	27,060.00	27,060.00	42,341.90	126,748.00	(99,688.00)	-368.4%
Clerical, Technical and Office Salaries		2400	86,709.00	86,709.00	20,260.40	86,709.00	0.00	0.0%
Other Classified Salaries		2900	72,625.00	72,625.00	5,683.14	72,625.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,176,135.00	1,176,135.00	413,686.96	1,319,594.25	(143,459.25)	-12.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	21,303.00	21,303.00	7,313.80	21,303.00	0.00	0.0%
PERS		3201-3202	344,972.00	344,972.00	95,467.71	356,736.00	(11,764.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	120,346.00	120,346.00	32,159.48	125,168.97	(4,822.97)	-4.0%
Health and Welfare Benefits		3401-3402	206,297.00	206,297.00	69,049.39	206,297.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,618.00	20,618.00	2,273.99	20,720.00	(102.00)	-0.5%
Workers' Compensation		3601-3602	39,920.00	39,920.00	9,078.41	40,577.00	(657.00)	-1.6%
OPEB, Allocated		3701-3702	38,719.00	38,719.00	0.00	0.00	38,719.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	11,160.61	38,719.00	(38,719.00)	New
Other Employee Benefits		3901-3902	15,639.00	15,639.00	2,859.91	15,639.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			807,814.00	807,814.00	229,363.30	825,159.97	(17,345.97)	-2.1%
<b>BOOKS AND SUPPLIES</b>								
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	73,771.00	10,146.50	105,606.00	(31,835.00)	-43.2%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			77,809.00	77,809.00	10,146.50	109,644.00	(31,835.00)	-40.9%

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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	416.00	3,439.00	0.00	0.0%
Dues and Memberships		5300	1,887.00	1,887.00	0.00	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	35,942.00	7,173.37	38,437.05	(2,495.05)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,430.00	7,430.00	872.82	7,496.00	(66.00)	-0.9%
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	281,517.50	5,905.30	224,600.20	56,917.30	20.2%
Communications		5900	1,434.00	1,434.00	260.00	1,434.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>333,049.50</b>	<b>333,049.50</b>	<b>14,717.49</b>	<b>278,693.25</b>	<b>54,356.25</b>	<b>16.3%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	159,601.50	159,601.50	0.00	159,131.53	469.97	0.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>159,601.50</b>	<b>159,601.50</b>	<b>0.00</b>	<b>159,131.53</b>	<b>469.97</b>	<b>0.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,680,310.00</b>	<b>2,680,310.00</b>	<b>711,139.95</b>	<b>2,821,901.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	222,023.50	222,023.50	76,072.50	263,114.50	(41,091.00)	-18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			222,023.50	222,023.50	76,072.50	263,114.50	(41,091.00)	-18.5%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)	(222,023.50)	(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)
<b>A. REVENUES</b>								
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	1,960,643.00	466,670.97	4,872,427.00	2,911,784.00	148.5%
3) Other State Revenue		8300-8599	123,000.00	123,000.00	31,708.97	303,909.00	180,909.00	147.1%
4) Other Local Revenue		8600-8799	824,000.00	824,000.00	11,002.20	95,412.00	(728,588.00)	-88.4%
5) TOTAL, REVENUES			2,907,643.00	2,907,643.00	509,382.14	5,271,748.00		
<b>B. EXPENDITURES</b>								
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	1,091,080.00	367,250.39	1,248,582.12	(157,502.12)	-14.4%
3) Employee Benefits		3000-3999	483,418.00	483,418.00	147,492.14	509,333.09	(25,915.09)	-5.4%
4) Books and Supplies		4000-4999	1,426,500.00	1,426,500.00	307,691.15	1,903,230.80	(476,730.80)	-33.4%
5) Services and Other Operating Expenditures		5000-5999	135,210.00	135,210.00	57,216.88	293,607.68	(158,397.68)	-117.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	190,528.73	(190,528.73)	New
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	97,603.20	0.00	120,053.20	(22,450.00)	-23.0%
9) TOTAL, EXPENDITURES			3,233,811.20	3,233,811.20	879,650.56	4,265,335.62		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(326,168.20)	(326,168.20)	(370,268.42)	1,006,412.38		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(326,168.20)	(326,168.20)	(370,268.42)	1,006,412.38		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,987,431.07		3,320,011.65		
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	896,221.68		2,413,708.15		
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	1,091,209.39		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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	1,735,000.00	1,735,000.00	466,670.97	4,872,427.00	3,137,427.00	180.8%
Donated Food Commodities		8221	225,643.00	225,643.00	0.00	0.00	(225,643.00)	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,960,643.00	1,960,643.00	466,670.97	4,872,427.00	2,911,784.00	148.5%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	123,000.00	123,000.00	31,708.97	303,909.00	180,909.00	147.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			123,000.00	123,000.00	31,708.97	303,909.00	180,909.00	147.1%
<b>OTHER LOCAL REVENUE</b>								
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	772,000.00	8,793.25	49,258.00	(722,742.00)	-93.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	2,153.95	6,154.00	(5,846.00)	-48.7%
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	824,000.00	11,002.20	95,412.00	(728,588.00)	-88.4%
TOTAL, REVENUES			2,907,643.00	2,907,643.00	509,382.14	5,271,748.00		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	745,413.00	745,413.00	249,324.50	871,227.62	(125,814.62)	-16.9%
Classified Supervisors' and Administrators' Salaries		2300	287,146.00	287,146.00	97,065.79	314,952.38	(27,806.38)	-9.7%
Clerical, Technical and Office Salaries		2400	58,521.00	58,521.00	20,860.10	62,402.12	(3,881.12)	-6.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,091,080.00	1,091,080.00	367,250.39	1,248,582.12	(157,502.12)	-14.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	212,170.00	212,170.00	65,801.17	217,831.30	(5,661.30)	-2.7%
OASDI/Medicare/Alternative		3301-3302	85,759.00	85,759.00	28,371.93	92,081.93	(6,322.93)	-7.4%
Health and Welfare Benefits		3401-3402	89,684.00	89,684.00	28,735.61	99,672.64	(9,988.64)	-11.1%
Unemployment Insurance		3501-3502	13,789.00	13,789.00	1,875.87	13,864.80	(75.80)	-0.5%
Workers' Compensation		3601-3602	26,695.00	26,695.00	7,489.05	27,663.64	(968.64)	-3.6%
OPEB, Allocated		3701-3702	26,824.00	26,824.00	0.00	0.00	26,824.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	8,438.00	29,721.78	(29,721.78)	New
Other Employee Benefits		3901-3902	28,497.00	28,497.00	6,780.51	28,497.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			483,418.00	483,418.00	147,492.14	509,333.09	(25,915.09)	-5.4%
<b>BOOKS AND SUPPLIES</b>								
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	25,500.00	7,563.68	42,438.80	(16,938.80)	-66.4%
Noncapitalized Equipment		4400	15,000.00	15,000.00	542.64	15,000.00	0.00	0.0%
Food		4700	1,386,000.00	1,386,000.00	299,584.83	1,845,792.00	(459,792.00)	-33.2%
TOTAL, BOOKS AND SUPPLIES			1,426,500.00	1,426,500.00	307,691.15	1,903,230.80	(476,730.80)	-33.4%

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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,960.00	5,960.00	362.12	3,974.12	1,985.88	33.3%
Dues and Memberships		5300	12,000.00	12,000.00	396.00	11,500.00	500.00	4.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	1,753.77	6,000.00	(500.00)	-9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	23,038.94	204,515.00	(164,515.00)	-411.3%
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	63,900.00	31,465.26	59,718.56	4,181.44	6.5%
Communications		5900	2,850.00	2,850.00	200.79	2,900.00	(50.00)	-1.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>135,210.00</b>	<b>135,210.00</b>	<b>57,216.88</b>	<b>293,607.68</b>	<b>(158,397.68)</b>	<b>-117.1%</b>
<b>CAPITAL OUTLAY</b>								
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	190,528.73	(190,528.73)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,528.73</b>	<b>(190,528.73)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	97,603.20	97,603.20	0.00	120,053.20	(22,450.00)	-23.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>97,603.20</b>	<b>97,603.20</b>	<b>0.00</b>	<b>120,053.20</b>	<b>(22,450.00)</b>	<b>-23.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,233,811.20</b>	<b>3,233,811.20</b>	<b>879,650.56</b>	<b>4,265,335.62</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	2,413,708.15
Total, Restricted Balance		<u>2,413,708.15</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)
<b>A. REVENUES</b>								
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	80,000.00	12,628.54	52,000.00	(28,000.00)	-35.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	12,628.54	52,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(419,990.00)	(419,990.00)	12,628.54	(447,990.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.00	0.00	(1,000,000.00)	-100.0%
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	1,000,000.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			580,010.00	580,010.00	12,628.54	(447,990.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	6,645,297.89		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	6,645,297.89		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)
<b>LCFF SOURCES</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	80,000.00	12,628.54	52,000.00	(28,000.00)	-35.0%
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	80,000.00	12,628.54	52,000.00	(28,000.00)	-35.0%
TOTAL, REVENUES			80,000.00	80,000.00	12,628.54	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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.00	0.00	(1,000,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.00	0.00	(1,000,000.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,000,000.00	1,000,000.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
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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)
<b>A. REVENUES</b>								
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	1,746.14	12,928.00	0.00	0.0%
5) TOTAL, REVENUES			12,928.00	12,928.00	1,746.14	12,928.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,928.00	12,928.00	1,746.14	12,928.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	85,691.00	85,691.00	0.00	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	0.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			98,619.00	98,619.00	1,746.14	98,619.00		
<b>F. FUND BALANCE, RESERVES</b>								
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)
<b>OTHER LOCAL REVENUE</b>								
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	1,746.14	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,928.00	12,928.00	1,746.14	12,928.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			12,928.00	12,928.00	1,746.14	12,928.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	85,691.00	85,691.00	0.00	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			85,691.00	85,691.00	0.00	85,691.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			85,691.00	85,691.00	0.00	85,691.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
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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)
<b>A. REVENUES</b>								
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	500,000.00	349,683.36	1,399,000.00	899,000.00	179.8%
5) TOTAL, REVENUES			500,000.00	500,000.00	349,683.36	1,399,000.00		
<b>B. EXPENDITURES</b>								
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	619,218.00	226,463.60	746,397.62	(127,179.62)	-20.5%
3) Employee Benefits		3000-3999	290,459.00	290,459.00	100,950.43	331,103.69	(40,644.69)	-14.0%
4) Books and Supplies		4000-4999	10,500.00	10,500.00	95,715.81	312,648.67	(302,148.67)	-2877.6%
5) Services and Other Operating Expenditures		5000-5999	51,210.00	51,210.00	85,077.90	648,881.87	(597,671.87)	-1167.1%
6) Capital Outlay		6000-6999	48,428,613.00	48,428,613.00	1,643,018.24	60,533,638.73	(12,105,025.73)	-25.0%
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	49,400,000.00	2,151,225.98	62,572,670.58		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(48,900,000.00)	(48,900,000.00)	(1,801,542.62)	(61,173,670.58)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(48,900,000.00)	(48,900,000.00)	(1,801,542.62)	(61,173,670.58)		
<b>F. FUND BALANCE, RESERVES</b>								
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	91,003,132.50		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	91,025,171.50		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)	(22,039.00)		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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	500,000.00	349,683.36	1,399,000.00	899,000.00	179.8%
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	500,000.00	349,683.36	1,399,000.00	899,000.00	179.8%
TOTAL, REVENUES			500,000.00	500,000.00	349,683.36	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)
<b>CLASSIFIED SALARIES</b>								
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	457,560.00	196,858.81	622,436.81	(164,876.81)	-36.0%
Clerical, Technical and Office Salaries		2400	161,658.00	161,658.00	29,604.79	123,960.81	37,697.19	23.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			619,218.00	619,218.00	226,463.60	746,397.62	(127,179.62)	-20.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	141,864.00	141,864.00	51,298.38	170,415.89	(28,551.89)	-20.1%
OASDI/Medicare/Alternative		3301-3302	47,495.00	47,495.00	16,086.48	53,435.19	(5,940.19)	-12.5%
Health and Welfare Benefits		3401-3402	62,637.00	62,637.00	24,333.12	74,144.52	(11,507.52)	-18.4%
Unemployment Insurance		3501-3502	7,636.00	7,636.00	1,051.45	4,790.39	2,845.61	37.3%
Workers' Compensation		3601-3602	14,786.00	14,786.00	4,197.64	14,641.34	144.66	1.0%
OPEB, Allocated		3701-3702	16,041.00	16,041.00	0.00	0.00	16,041.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	3,983.36	13,676.36	(13,676.36)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			290,459.00	290,459.00	100,950.43	331,103.69	(40,644.69)	-14.0%
<b>BOOKS AND SUPPLIES</b>								
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	9,000.00	29,372.39	196,239.32	(187,239.32)	-2080.4%
Noncapitalized Equipment		4400	1,500.00	1,500.00	66,343.42	116,409.35	(114,909.35)	-7660.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			10,500.00	10,500.00	95,715.81	312,648.67	(302,148.67)	-2877.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
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	2,000.00	7,758.22	7,758.00	(5,758.00)	-287.9%
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	206.36	206.00	(206.00)	New
Professional/Consulting Services and Operating Expenditures		5800	44,040.00	44,040.00	76,274.10	639,388.87	(595,348.87)	-1351.8%
Communications		5900	2,670.00	2,670.00	839.22	1,529.00	1,141.00	42.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			51,210.00	51,210.00	85,077.90	648,881.87	(597,671.87)	-1167.1%

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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	1,528,800.00	1,528,800.00	319,052.65	2,270,042.00	(741,242.00)	-48.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,536,113.00	46,536,113.00	1,248,943.83	57,745,737.73	(11,209,624.73)	-24.1%
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	363,700.00	75,021.76	517,859.00	(154,159.00)	-42.4%
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	48,428,613.00	1,643,018.24	60,533,638.73	(12,105,025.73)	-25.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL EXPENDITURES</b>			49,400,000.00	49,400,000.00	2,151,225.98	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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)
<b>A. REVENUES</b>								
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	825,650.00	71,480.36	814,500.00	(11,150.00)	-1.4%
5) TOTAL, REVENUES			825,650.00	825,650.00	71,480.36	814,500.00		
<b>B. EXPENDITURES</b>								
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	6,688.00	114,149.00	0.00	0.0%
6) Capital Outlay		6000-6999	212,000.00	212,000.00	4,695.00	212,000.00	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			326,149.00	326,149.00	11,383.00	326,149.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			499,501.00	499,501.00	60,097.36	488,351.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			499,501.00	499,501.00	60,097.36	488,351.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	5,375,291.62		5,364,141.62		
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		5,320,080.87		
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	55,210.75		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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	75,650.00	11,708.56	64,500.00	(11,150.00)	-14.7%
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	59,771.80	750,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			825,650.00	825,650.00	71,480.36	814,500.00	(11,150.00)	-1.4%
<b>TOTAL, REVENUES</b>			825,650.00	825,650.00	71,480.36	814,500.00		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	6,688.00	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	6,688.00	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)
<b>CAPITAL OUTLAY</b>								
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	4,695.00	180,000.00	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	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	4,695.00	212,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	11,383.00	326,149.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	5,320,080.87
Total, Restricted Balance		<u>5,320,080.87</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)
<b>A. REVENUES</b>								
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	63.87	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	63.87	400.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			400.00	400.00	63.87	400.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400.00	400.00	63.87	400.00		
<b>F. FUND BALANCE, RESERVES</b>								
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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	63.87	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	63.87	400.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			400.00	400.00	63.87	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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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)
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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)
<b>A. REVENUES</b>								
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	263,608.00	40,696.15	164,000.00	(99,608.00)	-37.8%
5) TOTAL, REVENUES			263,608.00	263,608.00	40,696.15	164,000.00		
<b>B. EXPENDITURES</b>								
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	9,882.68	74,767.78	(74,767.78)	New
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	0.00	0.00	40,000.00	100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	40,000.00	(40,000.00)	New
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	40,000.00	9,882.68	114,767.78		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			223,608.00	223,608.00	30,813.47	49,232.22		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			257,567.00	257,567.00	30,813.47	83,191.22		
<b>F. FUND BALANCE, RESERVES</b>								
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	16,507,958.12		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	15,531,569.45		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	976,388.67		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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	263,608.00	40,696.15	164,000.00	(99,608.00)	-37.8%
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	263,608.00	40,696.15	164,000.00	(99,608.00)	-37.8%
TOTAL, REVENUES			263,608.00	263,608.00	40,696.15	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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	898.45	55,267.78	(55,267.78)	New
Noncapitalized Equipment		4400	0.00	0.00	8,984.23	19,500.00	(19,500.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	9,882.68	74,767.78	(74,767.78)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	40,000.00	0.00	0.00	40,000.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	0.00	0.00	40,000.00	100.0%



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)
<b>CAPITAL OUTLAY</b>								
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	40,000.00	(40,000.00)	New
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	40,000.00	(40,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	40,000.00	9,882.68	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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)
<b>A. REVENUES</b>								
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	8,535,564.00	944,945.50	7,047,514.00	(1,488,050.00)	-17.4%
5) TOTAL, REVENUES			8,535,564.00	8,535,564.00	944,945.50	7,047,514.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	382,693.00	382,693.00	132,593.94	397,782.00	(15,089.00)	-3.9%
2) Classified Salaries		2000-2999	3,829,002.50	3,829,002.50	830,134.96	3,001,279.12	827,723.38	21.6%
3) Employee Benefits		3000-3999	2,041,188.50	2,041,188.50	451,166.55	1,651,826.83	389,361.67	19.1%
4) Books and Supplies		4000-4999	217,198.00	217,198.00	18,666.82	190,765.06	26,432.94	12.2%
5) Services and Other Operating Expenses		5000-5999	1,386,539.00	1,386,539.00	110,393.56	1,522,534.99	(135,995.99)	-9.8%
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	7,856,621.00	1,542,955.83	6,764,188.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			678,943.00	678,943.00	(598,010.33)	283,326.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	500,000.00	0.00	0.00	500,000.00	100.0%
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)	(423,927.50)	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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			255,015.50	255,015.50	(521,937.83)	359,398.50		
<b>F. NET POSITION</b>								
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	3,796,640.43		3,901,023.43		
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	3,174,720.22		621,920.21		
c) Unrestricted Net Position		9790	3,174,720.22	621,920.21		3,279,103.22		

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)
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	2,850.00	0.00	0.00	0.0%
Interest		8660	93,320.00	93,320.00	11,218.85	48,000.00	(45,320.00)	-48.6%
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	5,360,000.00	681,380.11	5,748,795.00	388,795.00	7.3%
Other Local Revenue								
All Other Local Revenue		8699	3,082,244.00	3,082,244.00	249,496.54	1,250,719.00	(1,831,525.00)	-59.4%
TOTAL, OTHER LOCAL REVENUE			8,535,564.00	8,535,564.00	944,945.50	7,047,514.00	(1,488,050.00)	-17.4%
TOTAL, REVENUES			8,535,564.00	8,535,564.00	944,945.50	7,047,514.00		

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)
<b>CERTIFICATED SALARIES</b>								
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	382,693.00	132,593.94	397,782.00	(15,089.00)	-3.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			382,693.00	382,693.00	132,593.94	397,782.00	(15,089.00)	-3.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,219,327.50	1,219,327.50	266,338.02	931,855.50	287,472.00	23.6%
Classified Support Salaries		2200	57,427.00	57,427.00	9,776.67	57,427.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,831.00	30,831.00	10,585.46	31,756.00	(925.00)	-3.0%
Clerical, Technical and Office Salaries		2400	275,624.00	275,624.00	63,712.34	204,204.82	71,419.18	25.9%
Other Classified Salaries		2900	2,245,793.00	2,245,793.00	479,722.47	1,776,035.80	469,757.20	20.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,829,002.50	3,829,002.50	830,134.96	3,001,279.12	827,723.38	21.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	64,752.00	64,752.00	23,228.75	81,532.35	(16,780.35)	-25.9%
PERS		3201-3202	925,436.00	925,436.00	183,983.32	674,229.58	251,206.42	27.1%
OASDI/Medicare/Alternative		3301-3302	327,611.00	327,611.00	65,633.86	234,428.31	93,182.69	28.4%
Health and Welfare Benefits		3401-3402	373,250.50	373,250.50	117,789.60	417,985.00	(44,734.50)	-12.0%
Unemployment Insurance		3501-3502	57,372.00	57,372.00	4,818.16	19,991.14	37,380.86	65.2%
Workers' Compensation		3601-3602	111,077.00	111,077.00	19,235.72	69,225.30	41,851.70	37.7%
OPEB, Allocated		3701-3702	113,773.00	113,773.00	0.00	0.00	113,773.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	23,279.79	91,367.50	(91,367.50)	New
Other Employee Benefits		3901-3902	67,917.00	67,917.00	13,197.35	63,067.65	4,849.35	7.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,041,188.50	2,041,188.50	451,166.55	1,651,826.83	389,361.67	19.1%
<b>BOOKS AND SUPPLIES</b>								
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	184,298.00	18,666.82	159,315.06	24,982.94	13.6%
Noncapitalized Equipment		4400	32,500.00	32,500.00	0.00	31,050.00	1,450.00	4.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			217,198.00	217,198.00	18,666.82	190,765.06	26,432.94	12.2%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,835.00	5,835.00	965.95	4,839.00	996.00	17.1%
Dues and Memberships		5300	967,291.00	967,291.00	968.00	967,291.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,334.00	28,334.00	7,308.64	30,134.00	(1,800.00)	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,754.00	72,754.00	0.00	71,254.00	1,500.00	2.1%
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	2,500.00	373.68	2,294.00	206.00	8.2%
Professional/Consulting Services and Operating Expenditures		5800	305,478.00	305,478.00	100,335.93	442,435.99	(136,957.99)	-44.8%
Communications		5900	4,347.00	4,347.00	441.36	4,287.00	60.00	1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			1,386,539.00	1,386,539.00	110,393.56	1,522,534.99	(135,995.99)	-9.8%

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 Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	7,856,621.00	1,542,955.83	6,764,188.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	0.00	500,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	0.00	500,000.00	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)	(423,927.50)	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)
<b>A. REVENUES</b>								
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	3,036,093.00	610,489.96	2,863,093.00	(173,000.00)	-5.7%
5) TOTAL, REVENUES			3,036,093.00	3,036,093.00	610,489.96	2,863,093.00		
<b>B. EXPENSES</b>								
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	1,899,000.00	725,161.36	1,937,000.00	(38,000.00)	-2.0%
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	1,899,000.00	725,161.36	1,937,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,137,093.00	1,137,093.00	(114,671.40)	926,093.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,137,093.00	1,137,093.00	(114,671.40)	926,093.00		
<b>F. NET POSITION</b>								
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	26,555,472.41		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	26,555,472.41		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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	400,000.00	400,000.00	62,947.84	252,000.00	(148,000.00)	-37.0%
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	435,965.94	2,396,093.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	240,000.00	240,000.00	111,576.18	215,000.00	(25,000.00)	-10.4%
TOTAL, OTHER LOCAL REVENUE			3,036,093.00	3,036,093.00	610,489.96	2,863,093.00	(173,000.00)	-5.7%
TOTAL, REVENUES			3,036,093.00	3,036,093.00	610,489.96	2,863,093.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	1,899,000.00	725,161.36	1,937,000.00	(38,000.00)	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,899,000.00	1,899,000.00	725,161.36	1,937,000.00	(38,000.00)	-2.0%
TOTAL, EXPENSES			1,899,000.00	1,899,000.00	725,161.36	1,937,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	357.47	22,200.00	0.00	0.0%
5) TOTAL, REVENUES			22,200.00	22,200.00	357.47	22,200.00		
<b>B. EXPENSES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,500.00	7,500.00	357.47	7,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			7,500.00	7,500.00	357.47	7,500.00		
<b>F. NET POSITION</b>								
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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	357.47	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			22,200.00	22,200.00	357.47	22,200.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			22,200.00	22,200.00	357.47	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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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)
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	10,654.45	9,986.52	11,153.70	499.25	5%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,654.45	10,654.45	9,986.52	11,153.70	499.25	5%
<b>5. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	7.52	7.52	7.70	7.70	0.18	2%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,661.97	10,661.97	9,994.22	11,161.40	499.43	5%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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):	OCT									
A. BEGINNING CASH			58,282,296.00	54,520,816.77	42,257,353.80	28,962,494.39	19,992,324.53	13,910,715.93	56,334,994.03	56,272,539.38
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)	904,828.00	904,828.00	904,828.00	904,828.00
Property Taxes	8020-8079		955,945.91	821.75	0.00	3,730,381.86	5,066,414.00	44,540,150.00	9,027,191.00	656,190.00
Miscellaneous Funds	8080-8099		821,641.24	0.00	(133,505.33)	0.00	113,057.00	2,962,166.00	614,147.00	44,643.00
Federal Revenue	8100-8299		87,761.52	495,788.53	(2,990,846.95)	0.00	167,033.00	29,827.00	1,014,132.00	29,827.00
Other State Revenue	8300-8599		47,905.21	0.00	(91,638.88)	36,335.88	480,228.00	1,589,817.00	54,035.00	0.00
Other Local Revenue	8600-8799		342,503.98	49,938.63	124,798.31	328,044.29	484,515.00	6,695,217.00	2,014,659.00	579,269.00
Interfund Transfers In	8910-8929							186,148.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,350,748.86	2,869,685.91	(1,829,199.85)	2,162,693.03	7,216,075.00	56,908,153.00	13,628,992.00	2,214,757.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		733,021.30	7,505,938.99	6,385,552.78	6,505,214.97	6,685,297.00	6,698,880.00	6,407,765.00	6,707,443.00
Classified Salaries	2000-2999		613,728.08	1,762,598.79	1,530,774.96	2,211,303.11	1,639,815.00	1,621,743.00	1,511,920.00	1,616,727.00
Employee Benefits	3000-3999		587,661.21	2,834,991.83	2,692,377.37	2,853,774.37	2,773,585.00	2,772,975.00	2,734,272.00	2,786,993.00
Books and Supplies	4000-4999		41,284.45	175,245.79	2,571,104.80	409,863.40	608,593.00	1,063,965.00	427,079.00	445,820.00
Services	5000-5999		400,171.67	2,407,024.55	2,805,916.31	1,862,571.13	1,621,762.00	1,553,222.00	2,347,388.00	2,184,472.00
Capital Outlay	6000-6599						3,969.00	22,879.00	13,648.00	
Other Outgo	7000-7499		(207,638.23)	207,628.23	0.00	18,621.90	0.00	356,632.00		
Interfund Transfers Out	7600-7629						85,691.00			
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,168,228.48	14,893,428.18	15,985,726.22	13,861,348.88	13,418,712.00	14,090,296.00	13,442,072.00	13,741,455.00
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)			(3,761,479.23)	(12,263,462.97)	(13,294,859.41)	(8,970,169.86)	(6,081,608.60)	42,424,278.10	(62,454.65)	(11,526,698.00)
F. ENDING CASH (A + E)			54,520,816.77	42,257,353.80	28,962,494.39	19,992,324.53	13,910,715.93	56,334,994.03	56,272,539.38	44,745,841.38
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):	OCT								
A. BEGINNING CASH		44,745,841.38	40,446,041.38	62,814,586.38	50,436,023.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	904,828.00	904,828.00	904,828.00	971,797.00			10,053,645.00	10,053,646.00
Property Taxes	8020-8079	5,602,765.00	28,272,077.00	821,114.00	13,176,099.00			111,849,149.52	111,849,151.00
Miscellaneous Funds	8080-8099	381,173.00	1,855,401.00	55,863.00	894,846.00			7,609,431.91	7,609,430.79
Federal Revenue	8100-8299	345,998.00	280,378.00	29,827.00	3,418,221.00	3,057,534.00		5,965,480.10	5,965,482.10
Other State Revenue	8300-8599	1,128,928.00	1,197,051.00	0.00	11,485,567.00	463,383.94		16,391,612.15	16,391,609.52
Other Local Revenue	8600-8799	1,153,148.00	3,285,767.00	626,440.00	2,606,260.00	359,069.00		18,649,629.21	18,649,628.48
Interfund Transfers In	8910-8929				894.00			187,042.00	187,042.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		9,516,840.00	35,795,502.00	2,438,072.00	32,553,684.00	3,879,986.94	0.00	170,705,989.89	170,705,989.89
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,807,408.00	6,698,041.00	6,338,502.00	6,519,332.00	505,063.00		74,497,459.04	74,497,459.92
Classified Salaries	2000-2999	1,656,402.00	1,636,749.00	1,547,143.00	1,787,074.00	180,900.00		19,316,877.94	19,316,879.78
Employee Benefits	3000-3999	2,818,464.00	2,786,643.00	2,730,061.00	11,177,740.00	73,281.00		39,622,818.78	39,622,818.31
Books and Supplies	4000-4999	329,172.00	465,561.00	890,347.00	4,093,463.00	215,700.00		11,737,198.44	11,737,198.70
Services	5000-5999	1,964,384.00	1,839,963.00	3,310,582.00	6,610,325.00	2,840,000.00		31,747,781.66	31,747,780.62
Capital Outlay	6000-6599	653.00			25,125.00	0.00		66,274.00	66,275.16
Other Outgo	7000-7499	324,042.00			223,423.00	22,845.00		945,553.90	945,551.27
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	14,816,635.00	30,470,441.00	3,837,789.00	0.00	178,053,613.76	178,053,613.76
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)		(4,299,800.00)	22,368,545.00	(12,378,563.00)	2,373,142.90	42,197.94	35,000.00	(5,395,931.78)	(7,347,623.87)
F. ENDING CASH (A + E)		40,446,041.38	62,814,586.38	50,436,023.38	52,809,166.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								52,886,364.22	



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCT									
A. BEGINNING CASH			52,809,166.28	47,586,580.33	35,349,064.23	26,586,641.85	19,751,297.28	14,137,435.22	56,027,730.22	56,213,745.22
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		382,832.00	400,314.00	1,207,961.00	4,938,803.00	5,232,354.00	44,966,217.00	9,322,858.00	677,682.00
Miscellaneous Funds	8080-8099		25,219.00	26,371.00	79,575.00	325,345.00	344,683.00	2,962,166.00	614,147.00	44,643.00
Federal Revenue	8100-8299		449,472.00	38,353.00	12,957.00	337,503.00	214,775.00	38,353.00	1,303,990.00	38,353.00
Other State Revenue	8300-8599		15,868.00	15,868.00	15,868.00	97,772.00	464,882.00	1,539,015.00	52,308.00	0.00
Other Local Revenue	8600-8799		164,585.00	80,398.00	477,763.00	293,372.00	405,788.00	5,607,332.00	1,687,303.00	485,145.00
Interfund Transfers In	8910-8929							932,563.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,528,987.00	1,052,315.00	2,677,944.00	6,876,615.00	7,546,302.00	56,929,466.00	13,864,426.00	2,129,643.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		719,710.00	6,470,381.00	6,560,690.00	6,556,150.00	6,559,938.00	6,373,266.00	6,532,922.00	6,581,668.00
Classified Salaries	2000-2999		897,306.00	1,609,816.00	1,590,893.00	1,688,764.00	1,653,478.00	1,545,256.00	1,615,267.00	1,630,198.00
Employee Benefits	3000-3999		632,084.00	2,901,446.00	2,918,522.00	2,938,178.00	2,932,457.00	2,900,812.00	2,928,955.00	2,946,633.00
Books and Supplies	4000-4999		110,081.00	429,494.00	806,234.00	414,098.00	465,509.00	978,807.00	326,670.00	341,005.00
Services	5000-5999		1,572,250.00	1,185,969.00	1,738,297.00	2,340,088.00	1,565,789.00	2,870,604.00	2,266,370.00	2,109,077.00
Capital Outlay	6000-6599			3,400.00		6,995.00	2,393.00	13,791.00	8,227.00	
Other Outgo	7000-7499					41,455.00		356,635.00		
Interfund Transfers Out	7600-7629					1,084,227.00				
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,931,431.00	12,600,506.00	13,614,636.00	15,069,955.00	13,179,564.00	15,039,171.00	13,678,411.00	13,608,581.00
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)			(5,222,585.95)	(12,237,516.10)	(8,762,422.38)	(6,835,344.57)	(5,613,862.06)	41,890,295.00	186,015.00	(11,478,938.00)
F. ENDING CASH (A + E)			47,586,580.33	35,349,064.23	26,586,641.85	19,751,297.28	14,137,435.22	56,027,730.22	56,213,745.22	44,734,807.22
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):	OCT								
A. BEGINNING CASH		44,734,807.22	39,115,930.22	60,990,001.22	48,420,851.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	883,820.00	883,820.00	883,820.00	883,820.00			9,820,222.00	
Property Taxes	8020-8079	5,786,272.00	28,165,317.00	848,008.00	13,583,918.00			115,512,536.00	
Miscellaneous Funds	8080-8099	381,173.00	1,855,400.00	55,863.00	894,845.00			7,609,430.00	
Federal Revenue	8100-8299	444,891.00	360,515.00	38,353.00	3,335,487.00	1,057,530.00		7,670,532.00	
Other State Revenue	8300-8599	1,092,853.00	1,158,800.00	0.00	10,951,205.00	463,385.00		15,867,824.00	
Other Local Revenue	8600-8799	965,777.00	2,751,873.00	524,652.00	1,816,253.00	359,069.00		15,619,310.00	
Interfund Transfers In	8910-8929				4,477.00			937,040.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		9,554,786.00	35,175,725.00	2,350,696.00	31,470,005.00	1,879,984.00	0.00	173,036,894.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,679,759.00	6,572,443.00	6,464,958.00	6,623,573.00	405,063.00		73,100,521.00	
Classified Salaries	2000-2999	1,670,203.00	1,650,386.00	1,651,691.00	2,093,668.00	180,900.00		19,477,826.00	
Employee Benefits	3000-3999	2,979,906.00	2,946,263.00	2,925,857.00	11,878,037.00	63,281.00		41,892,431.00	
Books and Supplies	4000-4999	251,781.00	356,104.00	681,020.00	3,611,398.00	205,500.00		8,977,701.00	
Services	5000-5999	3,267,575.00	1,776,458.00	3,196,320.00	4,423,240.00	2,340,000.00		30,652,037.00	
Capital Outlay	6000-6599	394.00			4,750.00			39,950.00	
Other Outgo	7000-7499	324,045.00			200,583.00	22,842.00		945,560.00	
Interfund Transfers Out	7600-7629				35,424.00			1,119,651.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		15,173,663.00	13,301,654.00	14,919,846.00	28,870,673.00	3,217,586.00	0.00	176,205,677.00	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)		(5,618,877.00)	21,874,071.00	(12,569,150.00)	2,599,332.00	(1,337,602.00)	35,000.00	(3,091,585.06)	0.00
F. ENDING CASH (A + E)		39,115,930.22	60,990,001.22	48,420,851.22	51,020,183.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								49,717,581.22	

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	178,053,613.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,705,310.52
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	66,275.16
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)				185,925.16
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)				169,162,378.08

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)*		9,994.22
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,926.02
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)	169,162,378.08	16,926.02
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	121,902,797.00	2.81%	125,332,763.00	2.98%	129,070,168.00
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	100.09%	4,620,008.00	-49.34%	2,340,357.00
4. Other Local Revenues	8600-8799	6,314,236.44	-24.73%	4,752,940.00	1.77%	4,837,260.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	750,000.00	0.00%	750,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(28,493,071.24)	0.60%	(28,662,846.00)	0.55%	(28,820,250.00)
6. Total (Sum lines A1 thru A5c)		102,032,936.20	4.67%	106,792,865.00	1.30%	108,177,535.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				57,298,505.50		55,687,690.00
b. Step & Column Adjustment				859,477.58		835,315.35
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,470,293.08)		(1,540,195.35)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,298,505.50	-2.81%	55,687,690.00	-1.27%	54,982,810.00
2. Classified Salaries						
a. Base Salaries				11,347,077.22		11,551,616.00
b. Step & Column Adjustment				170,206.16		173,274.24
c. Cost-of-Living Adjustment						
d. Other Adjustments				34,332.62		(8,499.24)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,347,077.22	1.80%	11,551,616.00	1.43%	11,716,391.00
3. Employee Benefits	3000-3999	23,014,003.09	7.34%	24,703,820.00	-0.44%	24,595,200.00
4. Books and Supplies	4000-4999	5,464,725.16	3.13%	5,635,520.00	1.14%	5,699,960.00
5. Services and Other Operating Expenditures	5000-5999	9,860,464.93	21.42%	11,973,061.00	-19.89%	9,592,080.00
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	(695,700.03)	0.00%	(695,700.00)	0.00%	(695,700.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	85,691.00	1166.98%	1,085,691.00	0.00%	1,085,691.00
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)		106,394,714.03	3.35%	109,961,648.00	-2.70%	106,996,382.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,361,777.83)		(3,168,783.00)		1,181,153.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,778,529.54		33,416,751.71		30,247,968.71
2. Ending Fund Balance (Sum lines C and D1)		33,416,751.71		30,247,968.71		31,429,121.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	35,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	5,341,608.41				
d. Assigned	9780	22,698,534.89				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,341,608.41				
2. Unassigned/Unappropriated	9790	0.00		30,247,968.71		31,429,121.71
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		33,416,751.71		30,247,968.71		31,429,121.71

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,341,608.41		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		30,247,968.71		31,429,121.71
(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)		5,341,608.41		30,247,968.71		31,429,121.71
<b>F. ASSUMPTIONS</b>						
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 reductions in FTEs						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,609,430.79	0.00%	7,609,430.00	0.00%	7,609,430.00
2. Federal Revenues	8100-8299	5,965,482.10	28.58%	7,670,530.00	-19.36%	6,185,220.00
3. Other State Revenues	8300-8599	14,082,635.52	-20.13%	11,247,813.00	-21.48%	8,832,015.00
4. Other Local Revenues	8600-8799	12,335,392.04	-11.91%	10,866,370.00	1.98%	11,081,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	187,042.00	0.00%	187,040.00	0.00%	187,040.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	28,493,071.24	0.60%	28,662,846.00	0.55%	28,820,250.00
6. Total (Sum lines A1 thru A5c)		68,673,053.69	-3.54%	66,244,029.00	-5.33%	62,715,205.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,198,954.42		17,412,832.00
b. Step & Column Adjustment				257,984.32		261,192.48
c. Cost-of-Living Adjustment						
d. Other Adjustments				(44,106.74)		(1,044,662.48)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,198,954.42	1.24%	17,412,832.00	-4.50%	16,629,362.00
2. Classified Salaries						
a. Base Salaries				7,969,802.56		7,926,209.00
b. Step & Column Adjustment				119,547.04		118,893.14
c. Cost-of-Living Adjustment						
d. Other Adjustments				(163,140.60)		(20,253.14)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,969,802.56	-0.55%	7,926,209.00	1.24%	8,024,849.00
3. Employee Benefits	3000-3999	16,608,815.22	3.49%	17,188,612.00	0.46%	17,266,962.00
4. Books and Supplies	4000-4999	6,272,473.54	-46.72%	3,342,180.00	-54.49%	1,520,961.00
5. Services and Other Operating Expenditures	5000-5999	21,887,315.69	-14.66%	18,678,976.00	-5.89%	17,577,851.00
6. Capital Outlay	6000-6999	46,328.00	-56.83%	20,000.00	0.00%	20,000.00
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	416,515.30	0.00%	416,520.00	0.00%	416,520.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	33,959.00	0.00%	33,960.00	0.00%	33,960.00
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)		71,658,899.73	-7.56%	66,244,029.00	-5.33%	62,715,205.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,985,846.04)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,455,457.19		19,469,611.15		19,469,611.15
2. Ending Fund Balance (Sum lines C and D1)		19,469,611.15		19,469,611.15		19,469,611.15
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,469,611.15		19,469,611.15		19,469,611.15
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)		19,469,611.15		19,469,611.15		19,469,611.15



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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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 reductions in other pay/stipends due to no additional funding						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	129,512,227.79	2.65%	132,942,193.00	2.81%	136,679,598.00
2. Federal Revenues	8100-8299	5,965,482.10	28.58%	7,670,530.00	-19.36%	6,185,220.00
3. Other State Revenues	8300-8599	16,391,609.52	-3.20%	15,867,821.00	-29.59%	11,172,372.00
4. Other Local Revenues	8600-8799	18,649,628.48	-16.25%	15,619,310.00	1.92%	15,918,510.00
5. Other Financing Sources						
a. Transfers In	8900-8929	187,042.00	400.98%	937,040.00	0.00%	937,040.00
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)		170,705,989.89	1.37%	173,036,894.00	-1.24%	170,892,740.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				74,497,459.92		73,100,522.00
b. Step & Column Adjustment				1,117,461.90		1,096,507.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,514,399.82)		(2,584,857.83)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,497,459.92	-1.88%	73,100,522.00	-2.04%	71,612,172.00
2. Classified Salaries						
a. Base Salaries				19,316,879.78		19,477,825.00
b. Step & Column Adjustment				289,753.20		292,167.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(128,807.98)		(28,752.38)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,316,879.78	0.83%	19,477,825.00	1.35%	19,741,240.00
3. Employee Benefits	3000-3999	39,622,818.31	5.73%	41,892,432.00	-0.07%	41,862,162.00
4. Books and Supplies	4000-4999	11,737,198.70	-23.51%	8,977,700.00	-19.57%	7,220,921.00
5. Services and Other Operating Expenditures	5000-5999	31,747,780.62	-3.45%	30,652,037.00	-11.36%	27,169,931.00
6. Capital Outlay	6000-6999	66,275.16	-39.72%	39,950.00	0.00%	39,950.00
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	(279,184.73)	0.00%	(279,180.00)	0.00%	(279,180.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	119,650.00	835.77%	1,119,651.00	0.00%	1,119,651.00
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)		178,053,613.76	-1.04%	176,205,677.00	-3.69%	169,711,587.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,347,623.87)		(3,168,783.00)		1,181,153.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		60,233,986.73		52,886,362.86		49,717,579.86
2. Ending Fund Balance (Sum lines C and D1)		52,886,362.86		49,717,579.86		50,898,732.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	35,000.00		0.00		0.00
b. Restricted	9740	19,469,611.15		19,469,611.15		19,469,611.15
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,341,608.41		0.00		0.00
d. Assigned	9780	22,698,534.89		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,341,608.41		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		30,247,968.71		31,429,121.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,886,362.86		49,717,579.86		50,898,732.86

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,341,608.41		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		30,247,968.71		31,429,121.71
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)		5,341,608.41		30,247,968.71		31,429,121.71
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		17.17%		18.52%
<b>F. RECOMMENDED RESERVES</b>						
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)		9,986.52		9,986.52		9,986.52
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		178,053,613.76		176,205,677.00		169,711,587.00
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)		178,053,613.76		176,205,677.00		169,711,587.00
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)		5,341,608.41		5,286,170.31		5,091,347.61
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)		5,341,608.41		5,286,170.31		5,091,347.61
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) 5,467,027.71
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.

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#### 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) 127,970,063.53

#### 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) 4.27%

### 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)	6,083,735.50
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,730,132.00
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)	576,127.26
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)	9,433,694.76
9. Carry-Forward Adjustment (Part IV, Line F)	(538,921.83)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,894,772.93

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	120,501,828.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,389,950.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,667,595.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	37,702.02
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)	1,723,039.33
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)	168,922.41
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)	58,500.00
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)	12,916,314.34
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)	2,662,769.47
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,108,961.69
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)	172,235,582.73

**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)	5.48%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	5.16%
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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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>9,433,694.76</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
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>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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>(538,921.83)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(538,921.83)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>5.16%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-269,460.92) is applied to the current year calculation and the remainder (\$-269,460.91) is deferred to one or more future years:	<u>5.32%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-179,640.61) is applied to the current year calculation and the remainder (\$-359,281.22) is deferred to one or more future years:	<u>5.37%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(538,921.83)</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,268,604.16	79,668.34	6.28%
01	3182	240,055.99	15,075.52	6.28%
01	3212	946,244.82	59,424.18	6.28%
01	3312	631,799.85	39,643.80	6.27%
01	3318	18,208.85	1,143.53	6.28%
01	4035	351,581.93	22,079.34	6.28%
01	4127	147,975.40	9,292.85	6.28%
01	4203	603,355.17	28,811.39	4.78%
01	6010	341,888.00	21,471.00	6.28%
01	6695	127,897.59	6,731.10	5.26%
01	7422	1,905,593.19	119,671.25	6.28%
01	9010	13,902,796.01	13,503.00	0.10%
12	5025	89,060.97	5,593.03	6.28%
12	6105	2,520,573.50	153,538.50	6.09%
13	5310	2,107,961.69	120,000.00	5.69%

First 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	(8,900.00)	0.00	(279,184.73)				
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	159,131.53	0.00				
Other Sources/Uses Detail					0.00	263,114.50		
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								



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

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	2,294.00	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	8,900.00	(8,900.00)	279,184.73	(279,184.73)	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 budget adoption.

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

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	10,654.45	11,153.70		
Charter School		0.00		
<b>Total ADA</b>	<b>10,654.45</b>	<b>11,153.70</b>	<b>4.7%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	10,661.00	9,986.60		
Charter School				
<b>Total ADA</b>	<b>10,661.00</b>	<b>9,986.60</b>	<b>-6.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	10,661.00	9,986.60		
Charter School				
<b>Total ADA</b>	<b>10,661.00</b>	<b>9,986.60</b>	<b>-6.3%</b>	<b>Not Met</b>

#### 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 budget adoption 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, however adopted budget did not reflect declining enrollment situation as a result ADA is overstated.

## 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 budget adoption.

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

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	11,057	10,367		
Charter School				
<b>Total Enrollment</b>	<b>11,057</b>	<b>10,367</b>	<b>-6.2%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	11,064	10,367		
Charter School				
<b>Total Enrollment</b>	<b>11,064</b>	<b>10,367</b>	<b>-6.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	11,064	10,367		
Charter School				
<b>Total Enrollment</b>	<b>11,064</b>	<b>10,367</b>	<b>-6.3%</b>	<b>Not Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

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

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

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

### 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. Budget Adoption 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	11,269	11,724	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,269</b>	<b>11,724</b>	<b>96.1%</b>
Second Prior Year (2019-20)			
District Regular	11,154	11,576	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,154</b>	<b>11,576</b>	<b>96.4%</b>
First Prior Year (2020-21)			
District Regular	11,154	11,576	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,154</b>	<b>11,576</b>	<b>96.4%</b>
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>96.8%</b>

#### 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	9,987	10,367		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,987</b>	<b>10,367</b>	<b>96.3%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	9,987	10,367		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,987</b>	<b>10,367</b>	<b>96.3%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	9,987	10,367		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,987</b>	<b>10,367</b>	<b>96.3%</b>	<b>Met</b>

#### 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 budget adoption.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	122,672,648.00	121,902,797.00	-0.6%	Met
1st Subsequent Year (2022-23)	125,952,814.00	125,332,763.00	-0.5%	Met
2nd Subsequent Year (2023-24)	129,432,744.00	129,070,168.00	-0.3%	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 budget adoption 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)	91,659,585.81	106,309,023.03	86.2%	Not Met
1st Subsequent Year (2022-23)	91,943,126.00	108,875,957.00	84.4%	Not Met
2nd Subsequent Year (2023-24)	91,294,401.00	105,910,691.00	86.2%	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)

Revenue grow excess has been allocated to instructional materials and supplies, technology gear, and professional services.

## 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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	3,954,196.95	5,965,482.10	50.9%	Yes
1st Subsequent Year (2022-23)	3,954,197.00	7,670,530.00	94.0%	Yes
2nd Subsequent Year (2023-24)	3,954,197.00	6,185,220.00	56.4%	Yes

**Explanation:**  
(required if Yes)

Includes one-time funding for ESSER not part of original budget

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	15,917,423.64	16,391,609.52	3.0%	No
1st Subsequent Year (2022-23)	10,346,240.00	15,867,821.00	53.4%	Yes
2nd Subsequent Year (2023-24)	10,053,242.00	11,172,372.00	11.1%	Yes

**Explanation:**  
(required if Yes)

Includes one-time funding for AB86 and Educator Effectiveness.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	16,303,432.00	18,649,628.48	14.4%	Yes
1st Subsequent Year (2022-23)	16,678,734.00	15,619,310.00	-6.4%	Yes
2nd Subsequent Year (2023-24)	17,036,261.00	15,918,510.00	-6.6%	Yes

**Explanation:**  
(required if Yes)

Donations are not budgeted.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	5,891,362.98	11,737,198.70	99.2%	Yes
1st Subsequent Year (2022-23)	6,032,756.00	8,977,700.00	48.8%	Yes
2nd Subsequent Year (2023-24)	9,668,274.00	7,220,921.00	-25.3%	Yes

**Explanation:**  
(required if Yes)

Spending the reserve from 19-20 due to COVID.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	28,385,237.49	31,747,780.62	11.8%	Yes
1st Subsequent Year (2022-23)	29,559,179.00	30,652,037.00	3.7%	No
2nd Subsequent Year (2023-24)	33,667,503.00	27,169,931.00	-19.3%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	36,175,052.59	41,006,720.10	13.4%	Not Met
1st Subsequent Year (2022-23)	30,979,171.00	39,157,661.00	26.4%	Not Met
2nd Subsequent Year (2023-24)	31,043,700.00	33,276,102.00	7.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	34,276,600.47	43,484,979.32	26.9%	Not Met
1st Subsequent Year (2022-23)	35,591,935.00	39,629,737.00	11.3%	Not Met
2nd Subsequent Year (2023-24)	43,335,777.00	34,390,852.00	-20.6%	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 budget adoption 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 not part of original budget

**Explanation:**

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

Includes one-time funding for AB86 and Educator Effectiveness.

**Explanation:**

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

Donations are not budgeted.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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)

Spending the reserve from 19-20 due to COVID.

**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 budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First 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. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	3.0%	17.2%	18.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>5.7%</b>	<b>6.2%</b>

### 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)	(4,361,777.83)	106,394,714.03	4.1%	Not Met
1st Subsequent Year (2022-23)	(3,168,783.00)	109,961,648.00	2.9%	Met
2nd Subsequent Year (2023-24)	1,181,153.00	106,996,382.00	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 NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

Due to carryover and one time funding

## 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)	52,886,362.86	Met
1st Subsequent Year (2022-23)	49,717,579.86	Met
2nd Subsequent Year (2023-24)	50,898,732.86	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)	52,809,166.28	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	9,987	9,987	9,987
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

### 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

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

### 10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	178,053,613.76	176,205,677.00	169,711,587.00
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)	178,053,613.76	176,205,677.00	169,711,587.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,341,608.41	5,286,170.31	5,091,347.61
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,341,608.41</b>	<b>5,286,170.31</b>	<b>5,091,347.61</b>

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,341,608.41		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	30,247,968.71	31,429,121.71
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)	5,341,608.41	30,247,968.71	31,429,121.71
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	17.17%	18.52%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,341,608.41</b>	<b>5,286,170.31</b>	<b>5,091,347.61</b>
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)

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## SUPPLEMENTAL INFORMATION

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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 budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(30,017,585.57)	(28,493,071.24)	-5.1%	(1,524,514.33)	Not Met
1st Subsequent Year (2022-23)	(30,017,585.57)	(28,662,846.00)	-4.5%	(1,354,739.57)	Met
2nd Subsequent Year (2023-24)	(30,017,585.57)	(28,820,250.00)	-4.0%	(1,197,335.57)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	645,951.00	187,042.00	-71.0%	(458,909.00)	Not Met
1st Subsequent Year (2022-23)	895,951.00	937,040.00	4.6%	41,089.00	Met
2nd Subsequent Year (2023-24)	895,951.00	937,040.00	4.6%	41,089.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	1,119,650.00	119,650.00	-89.3%	(1,000,000.00)	Not Met
1st Subsequent Year (2022-23)	1,119,650.00	1,119,651.00	0.0%	1.00	Met
2nd Subsequent Year (2023-24)	1,119,650.00	1,119,651.00	0.0%	1.00	Met

#### 1d. Capital Project Cost Overruns

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

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

Revised SPED budget due to additional property tax transfer and a reduction of expenditures, which decreased contribution from general fund.

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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 fee based program (Enterprise Fund) ceased in 20-21 and 21-22 due to insufficient revenue.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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 was waived for 21-22

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

**Project Information:**  
(required if YES)






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

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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

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

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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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

No

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

No

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
82,430,103.00	97,703,644.00
0.00	0.00
82,430,103.00	97,703,644.00

- 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.

Actuarial	Actuarial
Jul 01, 2017	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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	2,274,084.32
0.00	2,252,940.00
0.00	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)

2,013,331.00	2,274,084.32
2,013,331.00	2,252,940.00
2,013,331.00	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)

0.00	2,274,084.32
0.00	2,252,940.00
0.00	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)

0	705
0	705
0	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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First 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)

Budget Adoption (Form 01CS, Item S7B)		First Interim

4. Comments:

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## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

No

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	647.0	642.0	614.0	597.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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 Budget Adoption

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

Aug 12, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 12, 2021

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

Yes

If Yes, date of budget revision board adoption:

Aug 12, 2021

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 Budget Adoption**

Are any new costs negotiated since budget adoption 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 budget adoption 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 budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

### 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	289.0	289.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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 Budget Adoption

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

Sep 23, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 23, 2021

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

Yes

If Yes, date of budget revision board adoption:

Sep 23, 2021

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)?

Yes

Yes

Yes

### 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 Budget Adoption**

Are any new costs negotiated since budget adoption 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:


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**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 budget adoption 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 budget adoption?

n/a

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	68.0	68.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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.

n/a

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

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.

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## ADDITIONAL FISCAL INDICATORS

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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)

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## End of School District First Interim Criteria and Standards Review

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SACS2021ALL Financial Reporting Software - 2021.2.0  
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41-69039-0000000

First 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:Once the amount is spent, the fund balance will go away.			
01-3318-0-0000-0000-9791	3318	9791	11,602.25
Explanation:Once the amount is spent, the fund balance will go away.			
01-4035-0-0000-0000-9791	4035	9791	15,309.02
01-4035-1-0000-0000-9791	4035	9791	-15,309.02

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

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

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

INTRAFD-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.