

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2021-22 First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Backup

MEETING DATE:

December 21, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. Pursuant to standards and criteria adopted by the State Board of Education (EC §33127) the District certification shall be classified as three possible certifications:

- Positive: The district is projected to meet its obligations in all three years.
- Qualified: The district may not meet its obligations in the current and/or subsequent two years.
- Negative: The district will not meet its obligations in the current or subsequent year.

In certifying the 2021-22 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain its fiscal obligations for the current year (2021-22) and subsequent two budget years (2022-23 and 2023-24) based on the assumptions in the multi-year projection.

A summarized slide presentation and the required State SACS software budget documents are also included after the First Interim notes.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the First Interim report as positive.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

BUDGET ASSUMPTIONS

Planning Factors for First Interim and MYPs:

The 2021-22 budget assumptions are used to prepare the 2021-22 Budget and multi-year projections for 2022-23 and 2023-24 fiscal years. The multi-year projections provide a view of the current year (2021-22) budget and the next two years' budget plan (2022-23 and 2023-24). They are built with assumptions provided by PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Additionally, PCOE recommends the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situation and plan accordingly to maintain fiscal solvency.

Key planning factors for LEAs to incorporate into the 2021-22 budget and multiyear projections are listed on the next page and based on the latest information available.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP – Revenues

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
2021-22 FIRST INTERIM BUDGET ASSUMPTIONS**

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
REVENUES						
Enrollment	7,034	7,209	7,308	7,308	7,381	21-22: actual Oct CALPADS, 22-23: flat enrollment, 23/24: 1% increase from 22/23 21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
ADA Yield	95.8%	96.0%	94.0%	95.0%	95.5%	
ADA (Excl. County ADA)	6,739	6,923	6,870	6,943	7,049	Enrollment x ADA Yield
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068	
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%	
# Increase (Decrease) Enrollment	(175)	175	274	0	73	
Funded ADA (excl. County ADA)	6,947	6,947	6,947	6,943	7,049	20/21 & 21/22 Funded With 19/20 ADA hold harmless 21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
Funded ADA (incl. County ADA)	6,966	6,966	6,966	6,962	7,068	
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%	
# Increase (Decrease) Funded ADA	0	0	0	(4)	106	20/21 & 21/22 Funded With 19/20 ADA hold harmless
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%	Per SSC Dartboard
Base Grant - Grades K-3	\$7,702	\$8,092	\$8,093	\$8,294	\$8,552	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,818	\$8,214	\$8,215	\$8,419	\$8,681	Per LCFF Calculator
Base Grant - Grades 7-8	\$8,050	\$8,458	\$8,458	\$8,668	\$8,938	Per LCFF Calculator
Base Grant - Grades 9-12	\$9,329	\$9,802	\$9,802	\$10,045	\$10,357	Per LCFF Calculator
Grade Span Funding - K-3 CSR	\$801	\$842	\$842	\$863	\$889	Per LCFF Calculator
Grade Span Funding - Grades 9-12	\$243	\$255	\$255	\$261	\$269	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp \$)	9,243	9,727	9,700	9,937	10,213	Per LCFF Calculator
LCFF Funding - Base	\$60,339,800	\$63,310,225	\$63,315,041	\$64,870,932	\$67,851,813	Per LCFF Calculator
Property Tax change	2.68%	3.00%	7.82%	3.00%	3.00%	21-22 P-1 Property Taxes
Est. Property Taxes	\$54,348,448	\$56,363,387	\$58,598,680	\$60,356,640	\$62,167,340	21-22 P-1 Property Taxes
LCFF Supplemental Funds	\$4,110,826	\$4,448,714	\$4,257,643	\$4,346,078	\$4,336,266	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	0.00%	4.05%	4.05%	2.48%	3.11%	Per PCOE Common Msg, SSC Dartboard
Transfers In	13,500	-	-	-	-	
Lottery Unrestricted/ADA	\$169.72	\$150.00	\$163.00	\$163.00	\$163.00	Per SSC Dartboard
Lottery Restricted/ADA	\$73.63	\$49.00	\$65.00	\$65.00	\$65.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.79	\$32.79	\$33.60	\$34.64	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$63.17	\$63.17	\$64.74	\$66.75	Per SSC Dartboard

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP – Expenditures

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
2021-22 FIRST INTERIM BUDGET ASSUMPTIONS**

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
EXPENDITURES						
Certificated New Positions - FTE	5.0	3.4	6.5	2.0	2.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	4.0	4.6	4.6	1.0	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:						
TK/Kindergarten	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.55%	1.46%	1.46%	1.46%	
Avg. teacher compensation	\$112,682	\$114,429	\$116,099	\$117,794	\$119,514	
Classified New Positions - FTE	1.3	1.0	6.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	10.5	2.0	0.5	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.33%	1.33%	1.33%	
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	22.91%	26.10%	27.10%	Per SSC Dashboard
Classified Total Statutory Benefits Rate	29.75%	33.14%	32.40%	35.60%	36.30%	Assumes UI dec to .2% in 23-24
CalSTRS Employer Rate	16.15%	16.92%	16.92%	19.10%	19.10%	Per SSC Dashboard
Certificated Total Statutory Benefits Rate	19.00%	20.95%	20.22%	22.40%	22.10%	Assumes UI dec to .2% in 23-24
Transfers Out	\$28,421	\$256,881	\$87,016	\$326,838	\$604,266	Adult Ed (\$25k), Cafeteria (all years but 20-21)
Contribution to RRM	\$2,297,824	\$2,324,203	\$2,324,203	\$2,324,203	\$2,324,203	3% of GF Expenditures (STRS On-Behalf Excluded)
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Allocations:						
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	\$500	Per Contract

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

PROPOSED BUDGET:

The 2021-22 First Interim budget, presented on below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

	First Interim		
	Unrestricted	2021-2022 Restricted	Combined
Revenues			
LCFF Funding - Base	63,315,041	1,258,519	64,573,560
LCFF Funding - Supplemental	4,257,643	-	4,257,643
Federal Revenue	-	9,521,913	9,521,913
State Revenue	1,449,496	9,233,752	10,683,248
Local Revenue	1,762,814	3,940,123	5,702,937
Total Revenue	70,784,994	23,954,307	94,739,301
Expenditures			
Certificated Salaries	30,437,572	7,372,021	37,809,593
Classified Salaries	6,852,099	4,795,332	11,647,431
Benefits	14,196,734	8,737,232	22,933,966
Books and Supplies	7,286,986	7,360,479	14,647,465
Other Services & Oper. Exp	5,966,845	4,357,756	10,324,601
Capital Outlay	137,870	1,895,154	2,033,024
Other Outgo 7xxx	25,000	1,997,140	2,022,140
Transfer of Indirect 73xx	(1,441,213)	1,359,167	(82,046)
Total Expenditures	63,461,893	37,874,281	101,336,174
Deficit/Surplus	7,323,101	(13,919,974)	(6,596,873)
Transfers In	-	-	-
Transfers out	(87,016)	-	(87,016)
Contributions to Restricted	(11,681,716)	11,681,716	-
Net increase (decrease) in Fund Balance	(4,445,631)	(2,238,258)	(6,683,889)
Beginning Balance	14,400,310	6,039,925	20,440,235
Ending Fund Balance	9,954,679	3,801,667	13,756,346
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Stores	-		-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	-	3,801,667	3,801,667
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696		3,042,696
Reserve-One-Time Science Adoption	400,000		400,000
Reserve-Charter Technical Assistance	211,241		211,241
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742		6,295,742
Total Ending Fund Balance	9,954,679	3,801,667	13,756,346

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2021-22 First Interim Notes

Adopted Budget vs. First Interim Budget:

Each year our budget is revised throughout the year as new information becomes available and assumptions are modified. At First Interim reporting we have closed the prior year books and the actual Ending Fund Balance is known as well as unspent program and site funds that carryover to be spent in the 2021-22 budget year. The differences between the district's August Budget Revision and First Interim Budget are reflected in the table below and summarized in the comments that follow:

	Adopted Budget			First Interim			Adopted vs 1st Interim Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
Revenues								
LCFF Funding - Base	63,310,225	1,171,658	64,481,883	63,315,041	1,258,519	64,573,560	91,677	1
LCFF Funding - Supplemental	4,448,714	-	4,448,714	4,257,643	-	4,257,643	(191,071)	1
Federal Revenue	-	2,450,016	2,450,016	-	9,521,913	9,521,913	7,071,897	2
State Revenue	1,358,942	5,036,819	6,395,761	1,449,496	9,233,752	10,683,248	4,287,487	3
Local Revenue	1,452,839	3,303,973	4,756,812	1,762,814	3,940,123	5,702,937	946,125	4
Total Revenue	70,570,720	11,962,466	82,533,186	70,784,994	23,954,307	94,739,301	12,206,115	
Expenditures								
Certificated Salaries	30,448,884	6,408,470	36,857,354	30,437,572	7,372,021	37,809,593	952,239	5
Classified Salaries	6,775,353	4,579,199	11,354,552	6,852,099	4,795,332	11,647,431	292,879	6
Benefits	14,756,203	8,594,478	23,350,681	14,196,734	8,737,232	22,933,966	(416,715)	7
Books and Supplies	4,167,850	903,927	5,071,777	7,286,986	7,360,479	14,647,465	9,575,688	8
Other Services & Oper. Exp	5,070,105	3,062,777	8,132,882	5,966,845	4,357,756	10,324,601	2,191,719	9
Capital Outlay	20,000	40,000	60,000	137,870	1,895,154	2,033,024	1,973,024	10
Other Outgo 7xxx	25,000	1,997,140	2,022,140	25,000	1,997,140	2,022,140	-	
Transfer of Indirect 73xx	(1,094,510)	973,234	(121,276)	(1,441,213)	1,359,167	(82,046)	39,230	11
Total Expenditures	60,168,885	26,559,225	86,728,110	63,461,893	37,874,281	101,336,174	14,608,064	
Deficit/Surplus	10,401,835	(14,596,759)	(4,194,924)	7,323,101	(13,919,974)	(6,596,873)	(2,401,949)	
Transfers In	-	-	-	-	-	-	-	
Transfers out	(256,881)	-	(256,881)	(87,016)	-	(87,016)	169,865	12
Contributions to Restricted	(12,227,610)	12,227,610	-	(11,681,716)	11,681,716	-	-	
Net increase (decrease) in Fund Balance	(2,082,656)	(2,369,149)	(4,451,805)	(4,445,631)	(2,238,258)	(6,683,889)	(2,232,084)	
Beginning Balance	11,505,429	11,095,531	22,600,960	14,400,310	6,039,925	20,440,235	(2,160,725)	
Ending Fund Balance	9,422,773	8,726,382	18,149,155	9,954,679	3,801,667	13,756,346	(4,392,809)	
Components of Ending Fund Balance								
Nonspendable:								
Revolving Cash	5,000	-	5,000	5,000	-	5,000	-	
Stores	-	-	-	-	-	-	-	
Restricted-Federal/State/Local Programs								
Reserves - Designated Programs	-	8,726,382	8,726,382	-	3,801,667	3,801,667	(4,924,715)	
Unassigned/Unappropriated:								
Reserve-Economic Uncertainty @ 3%	2,609,550	-	2,609,550	3,042,696	-	3,042,696	433,146	
Reserve-One-Time Science Adoption	400,000	-	400,000	400,000	-	400,000	-	
Reserve-Charter Technical Assistance	257,487	-	257,487	211,241	-	211,241	(46,246)	
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,150,736	-	6,150,736	6,295,742	-	6,295,742	145,006	
Total Ending Fund Balance	9,422,773	8,726,382	18,149,155	9,954,679	3,801,667	13,756,346	(4,396,809)	

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2021-22 First Interim Notes

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22

Budgeted Deficit Spending at Adopted Budget

(\$4,451,805)

Revenues

Principal Apportionment			1
Reduction in Supplemental funding due to lower unduplicated count (32.2% in 21-22 vs 36.7% in 20-21)	(185,000)		
Increase in Special Education AB602 property tax revenues	85,000		
Total Principal Apportionment		(100,000)	
Federal Revenue			
Medi-Cal revenues (budgeted when received)	75,000		
Increase in federal Special Education AB602 revenues	45,000		
2020-21 Carryover - Federal Programs added to budget	6,950,000		
Total Federal Revenue Changes		7,070,000	2
State Revenue			
Increase in projected lottery revenues (based on SSC projection)	200,000		
Special Education Early Intervention grant	470,000		
Expanded Learning Opportunities Program grant	475,000		
Educator Effectiveness Block grant	1,455,000		
2020-21 Carryover State Programs added to budget	1,685,000		
Total State Revenue Changes		4,285,000	3
Local Revenue			
SIG Insurance Claim - CCC	40,000		
Increase in TRAN interest revenue now that actuals are known	30,000		
Charter School reimbursement for facility improvements	10,000		
Increase in projected facility use revenues	80,000		
Increase in local Special Education AB602 revenues	590,000		
E-Rate revenues	120,000		
SIG Safety Credits	20,000		
2020-21 Carryover State Programs added to budget	55,000		
Total Local Revenue changes		945,000	4
Total Change in Revenues		12,200,000	

Expenditures

Certificated Salaries			
2.0 FTE elementary teachers at TBE due to increased enrollment	150,000		
Eliminate teacher staffing reserve based on actual staffing	(100,000)		
7 prep buyouts totaling 1.085 FTE at LHS and TBHS	95,000		
3.0 FTE ATLAS independent study teachers	185,000		
2021 Summer school	195,000		
Teacher training extra time paid	55,000		
1.0 FTE Continuation high school teacher	55,000		
1.0 College & Career Coordinator	110,000		
Vacant Science & Voc Ed TOSA	(90,000)		
1.0 MTSS Coordinator	120,000		
3.0 FTE Psychologists	265,000		
TBHS activity/coaching stipends	100,000		
Closed .40 music teacher position not needed	(25,000)		
Reduced 1.0 FTE speech path being filled by NPA	(65,000)		
Position control adjustments based on actual hires	(95,000)		
Total Certificated Salaries changes		955,000	5

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2021-22 First Interim Notes

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22

Budgeted Deficit Spending at Adopted Budget

(\$4,451,805)

Expenditures

Classified Salaries			
Approx. 3.0 FTE paraprofessional increase - Special Education	105,000		
2021 Summer School	35,000		
ELO instructional aide positions	30,000		
Additional .50 FTE Payroll technician (eff. November 2021)	20,000		
TBHS activity/coaching stipends	45,000		
Additional net 1.00 FTE Admin Asst - Business/Personnel	50,000		
.50 FTE District Office clerk - front reception	15,000		
Classified vacancy savings - school sites	(65,000)		
Additional sub/OT pay due to COVID incentive	50,000		
Position control adjustments based on actual hires	5,000		
Total Classified		290,000	6
Statutory & Health and Welfare Benefits			
Certificated increases above	200,000		
Classified increases above	75,000		
Benefit cost adjustments based on actual hires	(85,000)		
Reduce H&W budget reserved at Adopted based on actual final hiring	(175,000)		
Reduction in Unemployment Insurance rate - 1.23% - .5% decrease	(370,000)		
Actual disability insurance increase less than projected at Adopted	(35,000)		
Miscellaneous adjustments	(25,000)		
Total Benefits		(415,000)	7
Books and Supplies			
Federal carryover funds added to budget	3,405,000		
State carryover funds added to budget	5,545,000		
Local carryover added to budget	65,000		
Site co-curricular, facility use and site discretionary carryover	340,000		
Chromebook and computer replacement fund carryover	80,000		
TBHS site discretionary allocation	60,000		
enrollment	25,000		
Transfers from other objects and miscellaneous changes	55,000		
Total Books and Supplies		9,575,000	8
Services & Other Operating Expenditures			
Federal carryover funds added to budget	850,000		
State carryover funds added to budget	775,000		
Local carryover added to budget	40,000		
Increase in Nonpublic Schools budget - increased students	110,000		
Increase in Nonpublic Agencies budget - increase in speech services	105,000		
Routine Restricted Maintenance projects	130,000		
Increase in TRAN interest expense now that actuals are known	110,000		
Increase in lottery expenditures due to increased lottery revenue proj	100,000		
Reduction in contribution to 12 Bridges Library	(25,000)		
SIG Insurance Claim - CCC	45,000		
Transfers to other objects and miscellaneous changes	(50,000)		
Total Services and Other Operating Costs		2,190,000	9
Capital Outlay			
Federal carryover funds added to budget	1,670,000		
State carryover funds added to budget	275,000		
Maintenance and redevelopment facility projects	25,000		
Total Capital Outlay		1,970,000	10
Other Outgo - Reduction in cafeteria indirect - rate decrease	40,000		11
Transfers out - Reduction in contribution to cafeteria program - increased revenues	(170,000)		12
Total Change in Expenditures		\$14,435,000	
Rounding		\$2,916	
Total Change in Budgeted FB		(\$2,232,084)	
Budgeted Deficit Spending at First Interim		(\$6,683,889)	

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

Multi-Year Projections 2021-22, 2022-23 and 2023-24 Budget Years:

The multi-year projections provide a view of the current year (2021-22) budget and the subsequent two years' projected budgets.

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Revenues			
LCFF Funding - Base	64,573,560	66,129,451	69,110,332
LCFF Funding - Supplemental	4,257,643	4,346,078	4,336,266
Federal Revenue	9,521,913	2,343,382	2,343,382
State Revenue	10,683,248	6,597,714	6,597,714
Local Revenue	5,702,937	5,599,174	5,599,174
Total Revenue	94,739,301	85,015,799	87,986,868
Expenditures			
Certificated Salaries	37,809,593	36,881,792	37,667,540
Classified Salaries	11,647,431	11,595,727	11,731,367
Benefits	22,933,966	23,822,095	24,202,958
Books and Supplies	14,647,465	5,217,654	5,217,654
Other Services & Oper. Exp	10,324,601	8,112,355	8,112,355
Capital Outlay	2,033,024	71,588	71,588
Other Outgo 7xxx	2,022,140	2,022,140	2,022,140
Transfer of Indirect 73xx	(82,046)	(82,046)	(82,046)
Total Expenditures	101,336,174	87,641,305	88,943,557
Deficit/Surplus	(6,596,873)	(2,625,506)	(956,689)
Transfers In	-	-	-
Transfers out	(87,016)	(326,838)	(604,266)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	(6,683,889)	(2,952,344)	(1,560,955)
Beginning Balance	20,440,235	13,756,346	10,804,002
Ending Fund Balance	13,756,346	10,804,002	9,243,047
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696	2,639,044	2,686,435
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve - LCFF Supplemental Increase/(Decrease) Spending		12,071	(74,104)
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742	3,606,361	1,985,336
Total Ending Fund Balance	13,756,346	10,804,002	9,243,047

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

Multi-Year Projections 2021-22, 2022-23 and 2023-24 Budget Years:

The multi-year projections provide a view of the current year (2021-22) budget and the subsequent two years' projected budgets. The multi-year projections are built on assumptions provided by PCOE Common Message, School Services of California, the 2021-22 State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Local Control Funding Formula (LCFF)

The final budget for 2021-22 included the statutory 1.70% COLA and included a provision for the suspended 2020-21 COLA of 2.31%, providing a total of 5.07% COLA in the the Local Control Funding Formula (LCFF). While 21-22 enrollment is slightly greater than adopted budget, the ADA % is lower than prior years (generally around 95.8%) and is currently estimated to be 94.0% in 21-22. Current projections increase that to 95.0% in 22-23 and 95.5% in 23-24. Below are the current planning factors used in calculating the district's LCFF funding.

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection
<u>REVENUES</u>					
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%

CalSTRS and CalPERS Employer Contributions

The CalSTRS employer contributions rates are as follows:

- 2021-22 -16.92%
- 2022-23 -19.10%
- 2023-24 -19.10%

The CalPERS employer contributions rates are as follows:

- 2021-22 – 22.91%
- 2022-23 – 26.10%
- 2023-24 – 27.10%

The projected CalSTRS and CalPERS costs associated with the employer rates increase over the next three years are illustrated below.

	2021-2022	2022-23	2023-24
STRS Additional Costs (Savings) Per Year	\$ 291,134	804,023	0
PERS Additional Costs (Savings) Per Year	\$ 275,772	396,755	125,840
	\$ 566,906	1,200,778	125,840
STRS Additional Costs - Cumulative (since 16/17)	\$ 1,869,332	2,671,959	2,671,959
PERS Additional Costs - Cumulative (since 16/17)	\$ 1,045,936	1,439,311	1,565,151
	\$ 2,915,268	4,111,270	4,237,110

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

Property Taxes

Property taxes revenues have grown moderately for each of the past 5 years. In 2020-21, property tax revenues increased about 2.68% over the prior year, and they are expected to increase another 7.82% in 2021-22. We are conservatively projecting a 3.0% increase in property taxes for the 2022-23 and 2023-24 fiscal year.

Enrollment and ADA

In the current year, the District saw an increase in enrollment of 274 students from 2020-21, due in part to the opening of the new Twelve Bridges High School. Even with this increase, we expect that 2021-22 ADA will be less than 2019-20 ADA, on which the district was funded in 2020-21 due to the state's hold harmless provision. Because school districts are funded on the greater of current or prior-year reported ADA, we are budgeting the current year 2021-21 to again be funded on 2019-20 ADA. Also, the district is experiencing a attendance percentage rate of approximately 94.0% in 2021-22, a decrease of 2.0% from Adopted.

For 2022-23, due to the uncertainty of the pandemic and impact on student enrollment, we are projecting that enrollment will remain at the 2021-22 level of 7,308, and our attendance percentage will increase to 95.0%. ADA is projected to be 6,943 and will be the funded 2022-23 ADA since it will exceed the prior year projected 2021-22 ADA of 6,870.

For 2023-24, we are projecting that enrollment will increase to 7,381, with a 1% increase over 2022-23. Applying an increased ADA yield of 95.5%, we expect 2023-24 LCFF funding to be based on 7,049 ADA, a projected increase of 106 ADA.

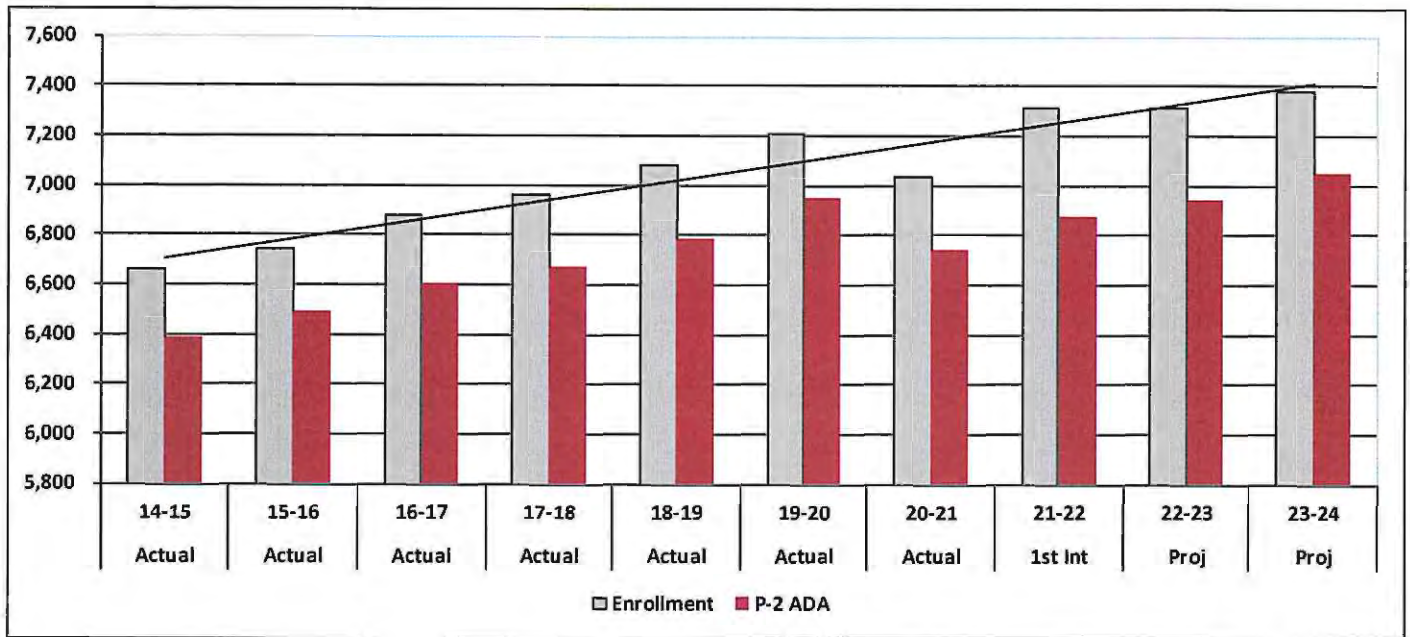
Enrollment and attendance information for the 2020-21 Unaudited Actuals, the current 2021-22 budget year and the next two budget years are listed in the table below.

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection
<u>REVENUES</u>					
Enrollment	7,034	7,209	7,308	7,308	7,381
ADA Yield	95.8%	96.0%	94.0%	95.0%	95.5%
ADA (Excl. County ADA)	6,739	6,923	6,870	6,943	7,049
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%
# Increase (Decrease) Enrollment	(175)	175	274	0	73
Funded ADA (excl. County ADA)	6,947	6,947	6,947	6,943	7,049
Funded ADA (incl. County ADA)	6,966	6,966	6,966	6,962	7,068
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%
# Increase (Decrease) Funded ADA	0	0	0	(4)	106

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2021-22 First Interim Notes

Enrollment and ADA (continued)

The following chart shows historical and projected enrollment data:



Categorical Revenue

The State Budget included COLAs of 4.05% for state Special Education, and 1.70% for state categorical programs. Pupil transportation and Targeted Instructional Improvement Grants continue as separate additions to the LCFF allocations, which do not receive a COLA. Federal categorical programs will be adjusted to reflect federal funding levels once the amounts are known.

Federal and State COVID Relief funding of \$7.65 million was added to the budget at First interim, including the following one-time allocations:

- Elementary & Secondary School Emergency Relief II (ESSER II) - \$1,482,800
- Elementary & Secondary School Emergency Relief (ESSER) III - \$4,852,061
- Expanded Learning Opportunities Program Grant - \$475,000

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2021-22 Adopted Budget to First Interim Budget is displayed below.

<i>Contributions to Restricted Programs 2021-22 Adopted Budget vs. First Interim</i>						
<u>Program</u>	<u>Resource</u>		<u>2021-22 Adopted</u>	<u>2021-22 1st Interim</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$2,192,681	\$2,359,850	\$167,169	Added 3.0 FTE paraprofessionals, final position control adjustments
Spec Ed Pre-School	3315	*	\$21,600	\$0	(\$21,600)	Closed .55 FTE para position
Special Education	6500	*	\$8,039,126	\$7,347,663	(\$691,463)	Increase in Special Ed revenues, increase in NPS/NPA costs, final position control adjustments
Routine Repair & Maintenance (RRM)	8150		\$2,324,203	\$2,324,203	\$0	
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	
Total Contribution to Restricted Programs			<u>\$12,227,610</u>	<u>\$11,681,716</u>	<u>(\$545,894)</u>	
Total Special Ed Contribution			<u>\$ 10,253,407</u>	<u>\$ 9,707,513</u>	<u>\$545,894</u>	

Other Expenditure Assumptions

Negotiations were completed for the 2021-22 school year with all bargaining units, management, contract and confidential employees and these costs were included in the adopted budget. No projected settlement costs are included in the 2022-23 or 2023-24 budget years.

Other board approved and negotiated COVID activities and incentive pay rate MOUs in the 2021-22 school year with the WPTA and CSEA bargaining units have been included in the 2021-22 First Interim budget. The one-time costs associated with the COVID MOUs will be funded with ESSER III funds.

Cash Flow and Deferrals

As a significant portion of our State funding are from property taxes and those payments are apportioned only two times a year, the District must use short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the remaining nine non-apportionment months.

The enacted state budget provided for \$11 billion to eliminate the cash deferrals that have been in place for the past two fiscal years.

In 2021-22, the District has used a \$9 million TRANS borrowing to provide cash flow support during the non-apportionment months. Next year the District will be participating in TRANS borrowing and will be assuming approximately an \$11 million TRANS. Without a TRANS issuance, we would anticipate having negative cash for the two or three months preceding our property tax payments each year in December. This is typical of districts that rely on property taxes for the majority of LCFF funding.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

COMPONENTS OF ENDING FUNDS BALANCE

Details of Components of Ending Fund Balance for 2021-22, 2022-23 and 2023-24 are listed below:

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Ending Fund Balance	13,756,346	10,804,002	9,243,047
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696	2,639,044	2,686,435
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742	3,606,361	1,985,336
Total Ending Fund Balance	13,756,346	10,804,002	9,243,047

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated*. For the 2021-22 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving one-time funds for startup costs associated with a one-time science textbook adoption and charter technical assistance. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements. In the projection years, funding growth is expected to be limited or flat growth due to the pandemic and revenues remain flat, employer contributions to retirement benefits are scheduled to rise and requirements to improve academic performance increase. Special attention must be made to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, districts will need to make deliberate use of resources and prudent fiscal decisions.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes**

DISTRICT OTHER FUNDS

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2020-21 Ending Fund Balances have been carried forward and are reflected the 2021-22 First interim budget.

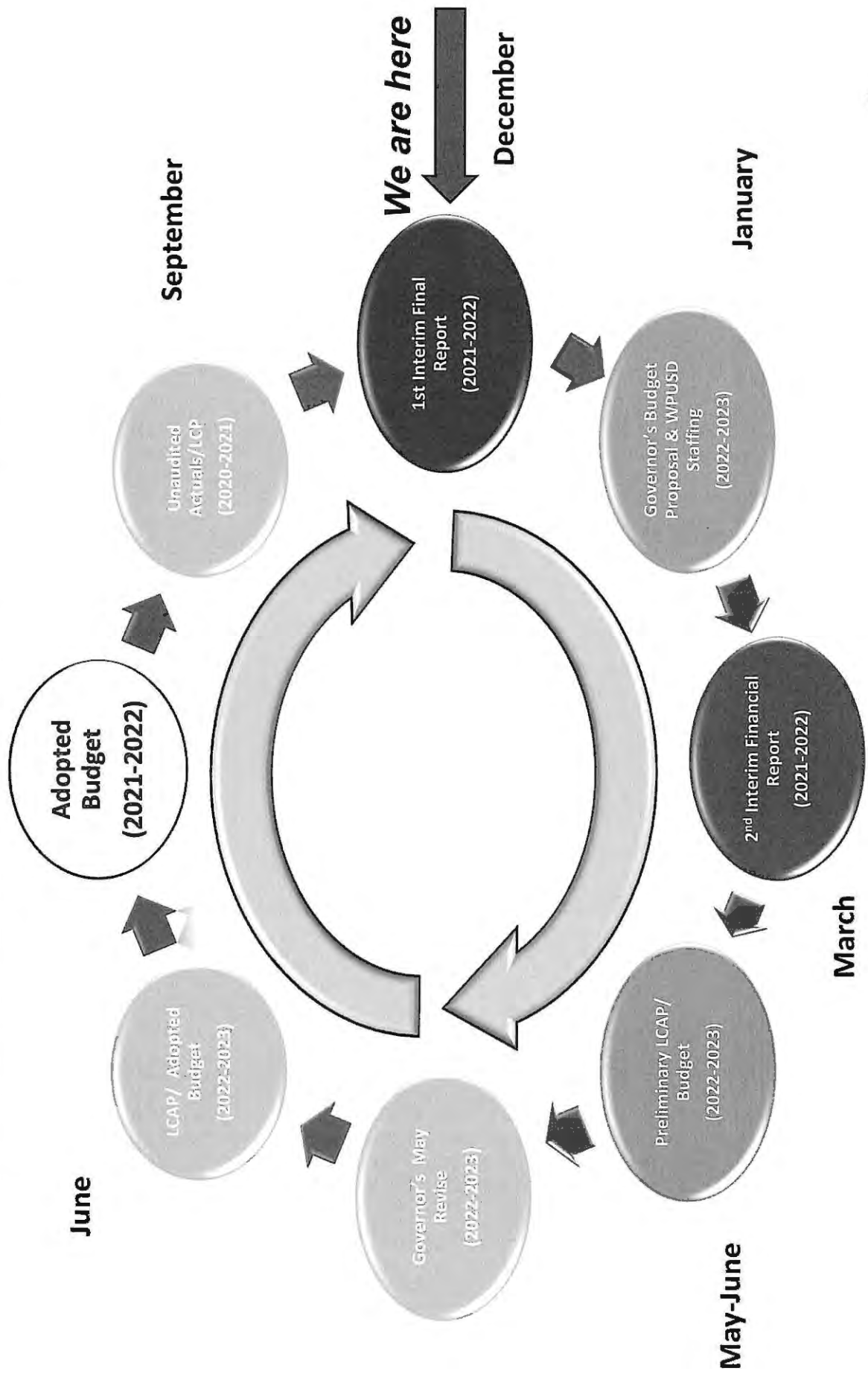
	2021-22 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 112,000	\$ 112,000	\$ 22,908
Fund 12 - Child Development Fund	\$ 11,271	\$ -	\$ -	\$ 11,271
Fund 13 - Cafeteria Fund	\$ 638,249	\$ 2,691,656	\$ 3,003,135	\$ 326,770
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 722,765	\$ 3,000	\$ -	\$ 725,765
Fund 21 & 22 - Building Fund	\$ 13,543,162	\$ 1,702,317	\$ 4,936,274	\$ 10,309,205
Fund 25 - Capital Facilities Fund	\$ 2,610,137	\$ 2,428,915	\$ 1,375,083	\$ 3,663,969
Fund 35 - County Schools Facilities Fund	\$ 30,649	\$ 5,000	\$ -	\$ 35,649
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,934,392	\$ 50	\$ 6,134	\$ 1,928,308
Fund 49 - Debt Service Fund for Blended Component Units	\$ 14,813,387	\$ 13,539,592	\$ 9,063,344	\$ 19,289,635
Fund 71 - Retiree Benefit Fund	\$ 7,295	\$ 125	\$ -	\$ 7,420
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 163,775	\$ 2,500	\$ -	\$ 166,275



Western Placer Unified School District

**2021-22 First Interim Reporting
Board of Trustees
December 21, 2021**

WPUSD - The Budget Reporting Cycle



First Interim Update –2021-22 Budget

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. Pursuant to standards and criteria adopted by the State Board of Education (EC §33127) the District certification shall be classified as three possible certifications:

- Positive: The district is projected to meet its obligations in all three years.
- Qualified: The district may not meet its obligations in the current and/or subsequent two years.
- Negative: The district will not meet its obligations in the current or subsequent year.

In certifying the 2021-22 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain its fiscal obligations for the current year (2021-22) and subsequent two budget years (2022-23 and 2023-24) based on the assumptions in the multi-year projection.

First Interim Update – 2021-22 Budget

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures.

The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

Changes from District's Adopted Budget:

- 2020-21 Books are closed – Actual Ending Fund Balance now known
- 2020-21 program categorical and co-curricular carryover funds added to District & site expenditure budgets
- Finalized 2021-22 staffing, position control, benefits and updates of new grants or final revenue allocations through October 2021
- Updated programs that require General Fund contribution

2021-22 Budget – First Interim

	First Interim		
	Unrestricted	2021-2022 Restricted	Combined
Revenues			
LCFF Funding - Base	63,315,041	1,258,519	64,573,560
LCFF Funding - Supplemental	4,257,643	-	4,257,643
Federal Revenue	-	9,521,913	9,521,913
State Revenue	1,449,496	9,233,752	10,683,248
Local Revenue	1,762,814	3,940,123	5,702,937
Total Revenue	70,784,994	23,954,307	94,739,301
Expenditures			
Certificated Salaries	30,437,572	7,372,021	37,809,593
Classified Salaries	6,852,099	4,795,332	11,647,431
Benefits	14,196,734	8,737,232	22,933,966
Books and Supplies	7,286,986	7,360,479	14,647,465
Other Services & Oper. Exp	5,966,845	4,357,756	10,324,601
Capital Outlay	137,870	1,895,154	2,033,024
Other Outgo 7xxx	25,000	1,997,140	2,022,140
Transfer of Indirect 73xx	(1,441,213)	1,359,167	(82,046)
Total Expenditures	63,461,893	37,874,281	101,336,174
Deficit/Surplus	7,323,101	(13,919,974)	(6,596,873)
Transfers In	-	-	-
Transfers out	(87,016)	-	(87,016)
Contributions to Restricted	(11,681,716)	11,681,716	-
Net increase (decrease) in Fund Balance	(4,445,631)	(2,238,258)	(6,683,889)
Beginning Balance	14,400,310	6,039,925	20,440,235
Ending Fund Balance	9,954,679	3,801,667	13,756,346
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	-	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	-	3,801,667	3,801,667
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696	-	3,042,696
Reserve-One-Time Science Adoption	400,000	-	400,000
Reserve-Charter Technical Assistance	211,241	-	211,241
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742		6,295,742
Total Ending Fund Balance	9,954,679	3,801,667	13,756,346

Adopted vs. First Interim - Changes

	Adopted Budget 2021-2022			First Interim 2021-2022		Adopted vs 1st Interim Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	
Revenues						
LCFF Funding - Base	63,310,225	1,171,658	64,481,883	63,315,041	1,258,519	91,677
LCFF Funding - Supplemental	4,448,714	-	4,448,714	4,257,643	-	(191,071)
Federal Revenue	-	2,450,016	2,450,016	-	9,521,913	7,071,897
State Revenue	1,358,942	5,036,819	6,395,761	1,449,496	9,233,752	4,287,487
Local Revenue	1,452,839	3,303,973	4,756,812	1,762,814	3,940,123	946,125
Total Revenue	70,570,720	11,962,466	82,533,186	70,784,994	23,954,307	12,206,115
Expenditures						
Certificated Salaries	30,448,884	6,408,470	36,857,354	30,437,572	7,372,021	952,239
Classified Salaries	6,775,353	4,579,199	11,354,552	6,852,099	4,795,332	292,879
Benefits	14,756,203	8,594,478	23,350,681	14,196,734	8,737,232	(416,715)
Books and Supplies	4,167,850	903,927	5,071,777	7,286,986	7,360,479	9,575,688
Other Services & Oper. Exp	5,070,105	3,062,777	8,132,882	5,966,845	4,357,756	2,191,719
Capital Outlay	20,000	40,000	60,000	137,870	1,895,154	1,973,024
Other Outgo 7xxx	25,000	1,997,140	2,022,140	25,000	1,997,140	-
Transfer of Indirect 73xx	(1,094,510)	973,234	(121,276)	(1,441,213)	1,359,167	39,230
Total Expenditures	60,168,885	26,559,225	86,728,110	63,461,893	37,874,281	14,608,064
Deficit/Surplus	10,401,835	(14,596,759)	(4,194,924)	7,323,101	(13,919,974)	(2,401,949)
Transfers In	-	-	-	-	-	-
Transfers out	(256,881)	-	(256,881)	(87,016)	-	169,865
Contributions to Restricted	(12,227,610)	12,227,610	-	(11,681,716)	11,681,716	-
Net increase (decrease) in Fund Balance	(2,082,656)	(2,369,149)	(4,451,805)	(4,445,631)	(2,238,258)	(2,232,084)
Beginning Balance	11,505,429	11,095,531	22,600,960	14,400,310	6,039,925	(2,160,725)
Ending Fund Balance	9,422,773	8,726,382	18,149,155	9,954,679	3,801,667	(4,392,809)
Components of Ending Fund Balance						
Nonspendable:						
Revolving Cash	5,000	-	5,000	5,000	-	-
Stores	-	-	-	-	-	-
Restricted-Federal/State/Local Programs						
Reserves - Designated Programs	-	8,726,382	8,726,382	-	3,801,667	(4,924,715)
Unassigned/Unappropriated:						
Reserve-Economic Uncertainty @ 3%	2,609,550	-	2,609,550	3,042,696	-	433,146
Reserve-One-Time Science Adoption	400,000	-	400,000	400,000	-	-
Reserve-Charter Technical Assistance	257,487	-	257,487	211,241	-	(46,246)
Reserve-Unassigned Economic	-	-	-	-	-	-
Uncertainty surplus/(deficit)	6,150,736	-	6,150,736	6,295,742	-	145,006
Total Ending Fund Balance	9,422,773	8,726,382	18,149,155	9,954,679	3,801,667	(4,396,809)

Major Revenue Changes to 2021-22 Budget since Adopted Budget

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22		
Budgeted Deficit Spending at Adopted Budget		(\$4,451,805)
Revenues		
Principal Apportionment	1	
Reduction in Supplemental funding due to lower unduplicated count (32.2% in 21-22 vs 36.7% in 20-21)		(185,000)
Increase in Special Education AB602 property tax revenues		85,000
Total Principal Apportionment		(100,000)
Federal Revenue		
Medi-Cal revenues (budgeted when received)		75,000
Increase in federal Special Education AB602 revenues		45,000
2020-21 Carryover - Federal Programs added to budget		6,950,000
Total Federal Revenue Changes	2	7,070,000
State Revenue		
Increase in projected lottery revenues (based on SSC projection)		200,000
Special Education Early Intervention grant		470,000
Expanded Learning Opportunities Program grant		475,000
Educator Effectiveness Block grant		1,455,000
2020-21 Carryover State Programs added to budget		1,685,000
Total State Revenue Changes	3	4,285,000
Local Revenue		
SIG Insurance Claim - CCC		40,000
Increase in TRAN interest revenue now that actuals are known		30,000
Charter School reimbursement for facility improvements		10,000
Increase in projected facility use revenues		80,000
Increase in local Special Education AB602 revenues		590,000
E-Rate revenues		120,000
SIG Safety Credits		20,000
2020-21 Carryover State Programs added to budget		55,000
Total Local Revenue changes	4	945,000
Total Change in Revenues		12,200,000

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22 Budgeted Deficit Spending at Adopted Budget

Expenditures		
Certificated Salaries		
2.0 FTE elementary teachers at TBE due to increased enrollment	150,000	
Eliminate teacher staffing reserve based on actual staffing	(100,000)	
7 prep buyouts totaling 1.085 FTE at LHS and TBHS	95,000	
3.0 FTE ATLAS independent study teachers	185,000	
2021 Summer school	195,000	
Teacher training extra time paid	55,000	
1.0 FTE Continuation high school teacher	55,000	
1.0 College & Career Coordinator	110,000	
Vacant Science & Voc Ed TOSA	(90,000)	
1.0 MTSS Coordinator	120,000	
3.0 FTE Psychologists	265,000	
TBHS activity/coaching stipends	100,000	
Closed .40 music teacher position not needed	(25,000)	
Reduced 1.0 FTE speech path being filled by NPA	(65,000)	
Position control adjustments based on actual hires	(95,000)	
Total Certificated Salaries changes		955,000
Classified Salaries		
Approx. 3.0 FTE paraprofessional increase - Special Education	105,000	
2021 Summer School	35,000	
ELO instructional aide positions	30,000	
Additional .50 FTE Payroll technician (eff. November 2021)	20,000	
TBHS activity/coaching stipends	45,000	
Additional net 1.00 FTE Admin Asst - Business/Personnel	50,000	
.50 FTE District Office clerk - front reception	15,000	
Classified vacancy savings - school sites	(65,000)	
Additional sub/OT pay due to COVID incentive	50,000	
Position control adjustments based on actual hires	5,000	
Total Classified		290,000
Statutory & Health and Welfare Benefits		
Certificated increases above	200,000	
Classified increases above	75,000	
Benefit cost adjustments based on actual hires	(85,000)	
Reduce H&W budget reserved at Adopted based on actual final hirings	(175,000)	
Reduction in Unemployment Insurance rate - 1.23% - .5% decrease	(370,000)	
Actual disability insurance increase less than projected at Adopted	(35,000)	
Miscellaneous adjustments	(25,000)	
Total Benefits		(415,000)

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22

Budgeted Deficit Spending at Adopted Budget (\$4,451,805)

Expenditures

Books and Supplies

Federal carryover funds added to budget	3,405,000
State carryover funds added to budget	5,545,000
Local carryover added to budget	65,000
Site co-curricular, facility use and site discretionary carryover	340,000
Chromebook and computer replacement fund carryover	80,000
TBHS site discretionary allocation	60,000
enrollment	25,000
Transfers from other objects and miscellaneous changes	55,000
Total Books and Supplies	9,575,000

8

Services & Other Operating Expenditures

Federal carryover funds added to budget	850,000
State carryover funds added to budget	775,000
Local carryover added to budget	40,000
Increase in Nonpublic Schools budget - increased students	110,000
Increase in Nonpublic Agencies budget - increase in speech services	105,000
Routine Restricted Maintenance projects	130,000
Increase in TRAN interest expense now that actuals are known	110,000
Increase in lottery expenditures due to increased lottery revenue proj	100,000
Reduction in contribution to 12 Bridges Library	(25,000)
SIG Insurance Claim - CCC	45,000
Transfers to other objects and miscellaneous changes	(50,000)
Total Services and Other Operating Costs	2,190,000

9

Capital Outlay

Federal carryover funds added to budget	1,670,000
State carryover funds added to budget	275,000
Maintenance and redevelopment facility projects	25,000
Total Capital Outlay	1,970,000

10

Other Outgo - Reduction in cafeteria indirect - rate decrease

Transfers out - Reduction in contribution to cafeteria program - increased revenues

11

\$14,435,000

Total Change in Expenditures

(170,000)

Rounding

\$2,916

(\$2,232,084)

(\$6,683,889)

Major Expenditure Changes to 2021-22 Budget since Adopted Budget

Budgeted Deficit Spending at First Interim

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2021-22 Adopted Budget to First Interim Budget is displayed below.

Contributions to Restricted Programs				
2021-22 Adopted Budget vs. First Interim				
<u>Program</u>	<u>Resource</u>	<u>2021-22 Adopted</u>	<u>2021-22 1st Interim</u>	<u>Change</u>
Special Ed-Basic Grant (PL94-142)	3310 *	\$2,192,681	\$2,359,850	\$167,169
Spec Ed Pre-School	3315 *	\$21,600	\$0	(\$21,600)
				Closed .55 FTE para position
Special Education	6500 *	\$8,039,126	\$7,347,663	(\$691,463)
Routine Repair & Maintenance (RRM)	8150	\$2,324,203	\$2,324,203	\$0
RDA Funds - Facilities	9030	(\$350,000)	(\$350,000)	\$0
Total Contribution to Restricted Programs		\$12,227,610	\$11,681,716	(\$545,894)
Total Special Ed Contribution		\$ 10,253,407	\$ 9,707,513	\$545,894

Multiple-Year BUDGET Projections

2021-22 1st Interim
2022-23 Projected
2023-24 Projected

MYP - Budget Assumptions - Revenues

WESTERN PLACER UNIFIED SCHOOL DISTRICT 2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

REVENUES	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
Enrollment	7,034	7,209	7,308	7,308	7,381	21-22: actual Oct CALPADS, 22-23: flat enrollment, 23/24: 1% increase from 22/23 21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
ADA Yield	95.8%	96.0%	94.0%	95.0%	95.5%	Enrollment x ADA Yield
ADA (Excl. County ADA)	6,739	6,923	6,870	6,943	7,049	
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068	
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%	
# Increase (Decrease) Enrollment	(175)	175	274	0	73	
Funded ADA (excl. County ADA)	6,947	6,947	6,947	6,943	7,049	
Funded ADA (incl. County ADA)	6,966	6,966	6,966	6,962	7,068	20/21 & 21/22 Funded With 19/20 ADA hold harmless 21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%	
# Increase (Decrease) Funded ADA	0	0	0	(4)	106	20/21 & 21/22 Funded With 19/20 ADA hold harmless
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%	Per SSC Dashboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%	Per SSC Dashboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%	Per SSC Dashboard
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%	Per SSC Dashboard
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%	Per SSC Dashboard
Base Grant - Grades K-3	\$7,702	\$8,092	\$8,093	\$8,294	\$8,552	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,818	\$8,214	\$8,215	\$8,419	\$8,681	Per LCFF Calculator
Base Grant - Grades 7-8	\$8,050	\$8,458	\$8,458	\$8,668	\$8,938	Per LCFF Calculator
Base Grant - Grades 9-12	\$9,329	\$9,802	\$9,802	\$10,045	\$10,357	Per LCFF Calculator
Grade Span Funding - K-3 CSR	\$801	\$842	\$842	\$863	\$889	Per LCFF Calculator
Grade Span Funding - Grades 9-12	\$243	\$255	\$255	\$261	\$269	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp \$)	9,243	9,727	9,700	9,937	10,213	Per LCFF Calculator
LCFF Funding - Base	\$60,339,800	\$63,310,225	\$63,315,041	\$64,870,932	\$67,851,813	Per LCFF Calculator
Property Tax change	2.68%	3.00%	7.82%	3.00%	3.00%	21-22 P-1 Property Taxes
Est. Property Taxes	\$54,348,448	\$56,363,387	\$58,598,680	\$60,356,640	\$62,167,340	21-22 P-1 Property Taxes
LCFF Supplemental Funds	\$4,110,826	\$4,448,714	\$4,257,643	\$4,346,078	\$4,336,266	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE Common on Message
Categorical COLA	0.00%	4.05%	4.05%	2.48%	3.11%	Per PCOE Common on Message
Transfers In	13,500	-	-	-	-	
Lottery Unrestricted/ADA	\$169.72	\$150.00	\$163.00	\$163.00	\$163.00	Per SSC Dashboard
Lottery Restricted/ADA	\$73.63	\$49.00	\$65.00	\$65.00	\$65.00	Per SSC Dashboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.79	\$32.79	\$33.60	\$34.64	Per SSC Dashboard
Mandate Block Grant (grades 9-12)	\$61.94	\$63.17	\$63.17	\$64.74	\$66.75	Per SSC Dashboard

MYP - Budget Assumptions - Expenditures

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
EXPENDITURES						
Certificated New Positions - FTE	5.0	3.4	6.5	2.0	2.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	4.0	4.6	4.6	1.0	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:						
TK/Kindergarten	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.55%	1.46%	1.46%	1.46%	
Avg. teacher compensation	\$112,682	\$114,429	\$116,099	\$117,794	\$119,514	
Classified New Positions - FTE	1.3	1.0	6.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	10.5	2.0	0.5	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.33%	1.33%	1.33%	
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	22.91%	26.10%	27.10%	Per SSC Dashboard
Classified Total Statutory Benefits Rate	29.75%	33.14%	32.40%	35.60%	36.30%	Assumes UI dec to .2% in 23-24
CalSTRS Employer Rate	16.15%	16.92%	16.92%	19.10%	19.10%	Per SSC Dashboard
Certificated Total Statutory Benefits Rate	19.00%	20.95%	20.22%	22.40%	22.10%	Assumes UI dec to .2% in 23-24
Transfers Out	\$28,421	\$256,881	\$87,016	\$326,838	\$604,266	Adult Ed (\$25k), Cafeteria (all years but 20-21)
Contribution to RRM	\$2,297,824	\$2,324,203	\$2,324,203	\$2,324,203	\$2,324,203	3% of GF Expenditures (STRS On-Behalf Excluded)
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Allocations:						
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	\$500	Per Contract

Local Control Funding Formula (LCFF)

Local Control Funding Formula (LCFF)

The final budget for 2021-22 included the statutory 1.70% COLA and included a provision for the suspended 2020-21 COLA of 2.31%, providing a total of 5.07% COLA in the the Local Control Funding Formula (LCFF). While 21-22 enrollment is slightly greater than adopted budget, the ADA % is lower than prior years (generally around 95.8%) and is currently estimated to be 94.0% in 21-22. Current projections increase that to 95.0% in 22-23 and 95.5% in 23-24. Below are the current planning factors used in calculating the district's LCFF funding.

	20/21	21/22	21/22 First	22/23	23/24
	Unaudited Actuals	Adopted	Interim	Projection	Projection
<u>REVENUES</u>					
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%

Enrollment and ADA

Enrollment and ADA

In the current year, the District saw an increase in enrollment of 274 students from 2020-21, due in part to the opening of the new Twelve Bridges High School. Even with this increase, we expect that 2021-22 ADA will be less than 2019-20 ADA, on which the district was funded in 2020-21 due to the state's hold harmless provision. Because school districts are funded on the greater of current or prior-year reported ADA, we are budgeting the current year 2021-21 to again be funded on 2019-20 ADA. Also, the district is experiencing a attendance percentage rate of approximately 94.0% in 2021-22, a decrease of 2.0% from Adopted.

For 2022-23, due to the uncertainty of the pandemic and impact on student enrollment, we are projecting that enrollment will remain at the 2021-22 level of 7,308, and our attendance percentage will increase to 95.0%. ADA is projected to be 6,943 and will be the funded 2022-23 ADA since it will exceed the prior year projected 2021-22 ADA of 6,870.

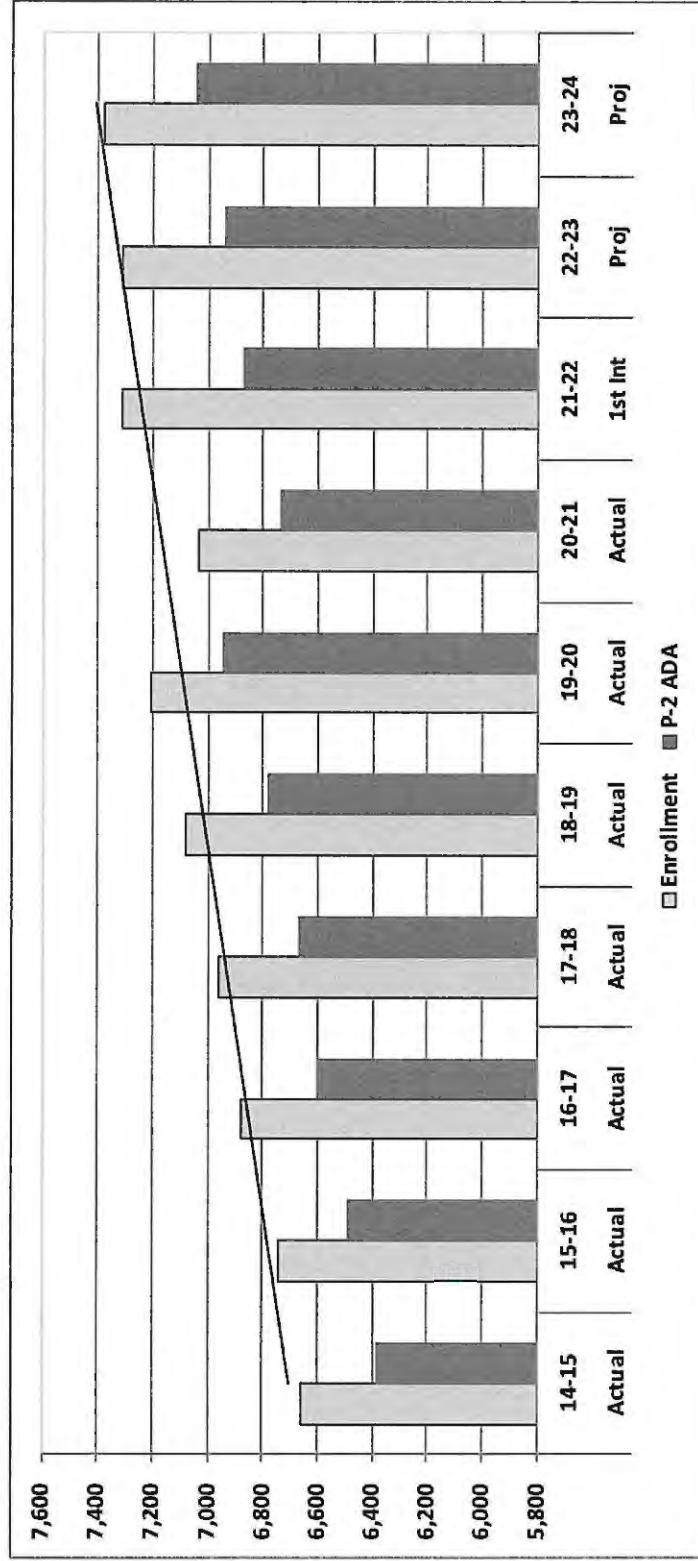
For 2023-24, we are projecting that enrollment will increase to 7,381, with a 1% increase over 2022-23. Applying an increased ADA yield of 95.5%, we expect 2023-24 LCFF funding to be based on 7,049 ADA, a projected increase of 106 ADA.

Enrollment and attendance information for the 2020-21 Unaudited Actuals, the current 2021-22 budget year and the next two budget years are listed in the table below.

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection
REVENUES					
Enrollment	7,034	7,209	7,308	7,308	7,381
ADA Yield	95.8%	96.0%	94.0%	95.0%	95.5%
ADA (Excl. County ADA)	6,739	6,923	6,870	6,943	7,049
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%
# Increase (Decrease) Enrollment	(175)	175	274	0	73
Funded ADA (excl. County ADA)	6,947	6,947	6,947	6,943	7,049
Funded ADA (incl. County ADA)	6,966	6,966	6,966	6,962	7,068
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%
# Increase (Decrease) Funded ADA	0	0	0	(4)	106

Enrollment and ADA

The following chart shows historical and projected enrollment data:



Multiple Year Projections – 1st Interim

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Revenues			
LCFF Funding - Base	64,573,560	66,129,451	69,110,332
LCFF Funding - Supplemental	4,257,643	4,346,078	4,336,266
Federal Revenue	9,521,913	2,343,382	2,343,382
State Revenue	10,683,248	6,597,714	6,597,714
Local Revenue	5,702,937	5,599,174	5,599,174
Total Revenue	94,739,301	85,015,799	87,986,868
Expenditures			
Certificated Salaries	37,809,593	36,881,792	37,667,540
Classified Salaries	11,647,431	11,595,727	11,731,367
Benefits	22,933,966	23,822,095	24,202,958
Books and Supplies	14,647,465	5,217,654	5,217,654
Other Services & Oper. Exp	10,324,601	8,112,355	8,112,355
Capital Outlay	2,033,024	71,588	71,588
Other Outgo 7xxx	2,022,140	2,022,140	2,022,140
Transfer of Indirect 73xx	(82,046)	(82,046)	(82,046)
Total Expenditures	101,336,174	87,641,305	88,943,557
Deficit/Surplus	(6,596,873)	(2,625,506)	(956,689)
Transfers In	-	-	-
Transfers out	(87,016)	(326,838)	(604,266)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	(6,683,889)	(2,952,344)	(1,560,955)
Beginning Balance	20,440,235	13,756,346	10,804,002
Ending Fund Balance	13,756,346	10,804,002	9,243,047
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs	3,801,667	3,919,453	4,018,307
Reserves - Designated Programs			
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696	2,639,044	2,686,435
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve - LCFF Supplemental Increase/(Decrease) Spending		12,071	(74,104)
Reserve-Unassigned Economic Uncertainty surplus/(deficit)			
Total Ending Fund Balance	6,295,742	3,606,361	1,985,336
	13,756,346	10,804,002	9,243,047

LCFF Funding includes Projected COLA Funding per DOF and FCMAT LCFF Calculator

One time Federal & State and local funding removed from 22/22 and 23/24, including CARES/ESSER funds.

Salaries include step & column cost and increasing STRS & PERS employer contribution rates. No negotiated salary increase included in 22/23 or 23/24.

One time Federal & State funding expenditures removed from all 22/22 and 23/24 expenditure areas, including CARES/ESSER funds

Increased GF contribution to Fund 13 for additional on-going Food Services staffing costs

Components of Fund Balance – 1st Interim

2021-22 Ending Fund

Balance Components

\$13,756,346 :

Nonspendable:

\$5,000

Restricted:

\$3,801,667

Reserve for EU (3%):

\$3,042,696

Board designated:

\$611,241 - Charter
Technical Assistance
& Textbooks

Unassigned Surplus:

\$6,295,742

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Ending Fund Balance	13,756,346	10,804,002	9,243,047
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696	2,639,044	2,686,435
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742	3,606,361	1,985,336
Total Ending Fund Balance	13,756,346	10,804,002	9,243,047

For the 2021-22 budget year and next two budget years the district is meeting the minimum 3% Reserve for *Economic Uncertainties*. Along with this reserve, the district is reserving one-time funds for startup costs associated with a one-time science textbook adoption and charter technical assistance. Amounts that are not specifically identified for designated uses as noted above are included in the Reserve – *Unassigned Economic Uncertainty Surplus*.

District – Other Funds

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2020-21 Ending Fund Balances have been carried forward and are reflected the 2021-22 First interim budget.

	2020-21 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 108,400	\$ 108,400	\$ 22,908
Fund 12 - Child Development Fund	\$ 11,186	\$ -	\$ -	\$ 11,186
Fund 13 - Cafeteria Fund	\$ 14,219	\$ 2,095,890	\$ 2,095,890	\$ 14,219
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 720,056	\$ 7,000	\$ -	\$ 727,056
Fund 21 & 22 - Building Fund	\$ 60,339,972	\$ 28,668,571	\$ 79,542,203	\$ 9,466,340
Fund 25 - Capital Facilities Fund	\$ 358,389	\$ 623,000	\$ 478,076	\$ 503,313
Fund 35 - County Schools Facilities Fund	\$ 3,104,257	\$ -	\$ 3,067,388	\$ 36,869
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 50,087	\$ -	\$ -	\$ 50,087
Fund 49 - Debt Service Fund for Blended Component Units	\$ 8,735,852	\$ 8,309,620	\$ 7,193,602	\$ 9,851,870
Fund 71 - Retiree Benefit Fund	\$ 7,264	\$ 125	\$ -	\$ 7,389
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 165,080	\$ 2,500	\$ -	\$ 167,580

Next Steps - 2022-23 Budget Development

- Governor's 2022-23 State Budget Proposals – January 2022
- 2022-23 New Student Registration, Enrollment and Staffing Projections – January & February 2022
- Presentation of Information from District LCAP Committee for 2022-23 – January & February 2022
- Second Interim Report - March 2022
- District Attendance Reporting Period (P-2) – April 2022
 - Actual P-2 ADA will be used to update, if necessary, enrollment and ADA projections for 2021-22, 2022-23 and 2023-24
- Governor's May Revision – May 2022 - used to update the 2022-23 Adopted Budget
- 2022-23 Budget Adoption and LCAP Approval – By June 30, 2022



Recommend Approval of 2021-22 First Interim Budget



QUESTIONS & COMMENTS

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 21, 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: Carrie Carlson

Telephone: (916) 645-6350

Title: Director of Business Services

E-mail: ccarlson@wpusd.org

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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		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	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			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	G	G	G	G
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				
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				G
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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	67,758,939.00	67,758,939.00	4,963,549.99	67,572,684.00	(186,255.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,358,942.00	1,358,942.00	0.00	1,449,496.00	90,554.00	6.7%
4) Other Local Revenue		8600-8799	1,452,839.00	1,452,839.00	182,771.62	1,762,814.00	309,975.00	21.3%
5) TOTAL, REVENUES			70,570,720.00	70,570,720.00	5,146,321.61	70,784,994.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,448,884.00	30,448,884.00	9,760,054.09	30,437,572.00	11,312.00	0.0%
2) Classified Salaries		2000-2999	6,775,353.00	6,775,353.00	2,094,748.07	6,852,099.00	(76,746.00)	-1.1%
3) Employee Benefits		3000-3999	14,756,203.00	14,756,203.00	4,601,903.62	14,196,734.00	559,469.00	3.8%
4) Books and Supplies		4000-4999	4,167,850.00	4,167,850.00	646,502.79	7,286,986.00	(3,119,136.00)	-74.8%
5) Services and Other Operating Expenditures		5000-5999	5,070,105.00	5,070,105.00	1,967,363.73	5,966,845.00	(896,740.00)	-17.7%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	23,922.52	137,870.00	(117,870.00)	-589.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,094,510.00)	(1,094,510.00)	0.00	(1,441,213.00)	346,703.00	-31.7%
9) TOTAL, EXPENDITURES			60,168,885.00	60,168,885.00	19,094,494.82	63,461,893.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,401,835.00	10,401,835.00	(13,948,173.21)	7,323,101.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
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	(12,227,610.00)	(12,227,610.00)	0.00	(11,681,716.00)	545,894.00	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,484,491.00)	(12,484,491.00)	0.00	(11,768,732.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,082,656.00)	(2,082,656.00)	(13,948,173.21)	(4,445,631.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,505,429.00	11,505,429.00		14,400,310.00	2,894,881.00	25.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,505,429.00	11,505,429.00		14,400,310.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,505,429.00	11,505,429.00		14,400,310.00		
2) Ending Balance, June 30 (E + F1e)			9,422,773.00	9,422,773.00		9,954,679.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	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	2,609,550.00	2,609,550.00		3,042,696.00		
Unassigned/Unappropriated Amount		9790	6,808,223.00	6,808,223.00		6,906,983.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,032,701.00	25,032,701.00	7,846,732.00	22,735,134.00	(2,297,567.00)	-9.2%
Education Protection Account State Aid - Current Year		8012	1,393,246.00	1,393,246.00	348,321.00	1,393,268.00	22.00	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	332,958.00	332,958.00	13.16	335,485.00	2,527.00	0.8%
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	27.00	27.00	New
County & District Taxes								
Secured Roll Taxes		8041	51,776,083.00	51,776,083.00	(207.79)	53,233,469.00	1,457,386.00	2.8%
Unsecured Roll Taxes		8042	1,170,621.00	1,170,621.00	1,042,026.03	1,165,901.00	(4,720.00)	-0.4%
Prior Years' Taxes		8043	0.00	0.00	(24.64)	6,190.00	6,190.00	New
Supplemental Taxes		8044	605,538.00	605,538.00	19,819.73	873,037.00	267,499.00	44.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,107,117.00	2,107,117.00	0.00	2,269,858.00	162,741.00	7.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	714,713.00	714,713.00	New
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			82,418,264.00	82,418,264.00	9,256,679.49	82,727,082.00	308,818.00	0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,659,325.00)	(14,659,325.00)	(4,293,129.50)	(15,154,398.00)	(495,073.00)	3.4%
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			67,758,939.00	67,758,939.00	4,963,549.99	67,572,684.00	(186,255.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	292,847.00	292,847.00	0.00	292,847.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,044,852.00	1,044,852.00	0.00	1,135,406.00	90,554.00	8.7%
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	21,243.00	21,243.00	0.00	21,243.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,358,942.00	1,358,942.00	0.00	1,449,496.00	90,554.00	6.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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		
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	12.50	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	25,000.00	25,000.00	5,946.00	105,000.00	80,000.00	320.0%
Interest		8660	489,839.00	489,839.00	8,980.70	520,884.00	31,045.00	6.3%
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								
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	40,000.00	40,000.00	22,948.20	40,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	248,000.00	12,926.90	260,927.00	12,927.00	5.2%
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	650,000.00	650,000.00	131,957.32	836,003.00	186,003.00	28.6%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,452,839.00	1,452,839.00	182,771.62	1,762,814.00	309,975.00	21.3%
TOTAL, REVENUES			70,570,720.00	70,570,720.00	5,146,321.61	70,784,994.00	214,274.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	25,719,849.00	25,719,849.00	8,201,760.30	25,676,957.00	42,892.00	0.2%
Certificated Pupil Support Salaries		1200	1,432,467.00	1,432,467.00	468,649.58	1,437,723.00	(5,256.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,245,152.00	3,245,152.00	1,089,644.21	3,271,476.00	(26,324.00)	-0.8%
Other Certificated Salaries		1900	51,416.00	51,416.00	0.00	51,416.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			30,448,884.00	30,448,884.00	9,760,054.09	30,437,572.00	11,312.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	110,387.00	110,387.00	40,696.79	153,519.00	(43,132.00)	-39.1%
Classified Support Salaries		2200	2,287,071.00	2,287,071.00	641,310.42	2,261,225.00	25,846.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	623,772.00	623,772.00	189,586.68	571,463.00	52,309.00	8.4%
Clerical, Technical and Office Salaries		2400	3,192,161.00	3,192,161.00	1,040,886.72	3,270,213.00	(78,052.00)	-2.4%
Other Classified Salaries		2900	561,962.00	561,962.00	182,267.46	595,679.00	(33,717.00)	-6.0%
TOTAL, CLASSIFIED SALARIES			6,775,353.00	6,775,353.00	2,094,748.07	6,852,099.00	(76,746.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,077,051.00	5,077,051.00	1,618,335.97	5,025,007.00	52,044.00	1.0%
PERS		3201-3202	1,419,087.00	1,419,087.00	458,638.24	1,463,318.00	(44,231.00)	-3.1%
OASDI/Medicare/Alternative		3301-3302	952,663.00	952,663.00	299,182.62	965,793.00	(13,130.00)	-1.4%
Health and Welfare Benefits		3401-3402	5,721,190.00	5,721,190.00	1,780,470.69	5,443,080.00	278,110.00	4.9%
Unemployment Insurance		3501-3502	447,538.00	447,538.00	57,595.70	186,765.00	260,773.00	58.3%
Workers' Compensation		3601-3602	491,102.00	491,102.00	155,028.22	490,286.00	816.00	0.2%
OPEB, Allocated		3701-3702	181,798.00	181,798.00	88,918.46	182,098.00	(300.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	465,774.00	465,774.00	143,733.72	440,387.00	25,387.00	5.5%
TOTAL, EMPLOYEE BENEFITS			14,756,203.00	14,756,203.00	4,601,903.62	14,196,734.00	559,469.00	3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	27,813.48	768,288.00	(468,288.00)	-156.1%
Books and Other Reference Materials		4200	0.00	0.00	16,837.88	94,070.00	(94,070.00)	New
Materials and Supplies		4300	3,659,450.00	3,659,450.00	490,197.17	5,789,072.00	(2,129,622.00)	-58.2%
Noncapitalized Equipment		4400	208,400.00	208,400.00	111,654.26	635,556.00	(427,156.00)	-205.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,167,850.00	4,167,850.00	646,502.79	7,286,986.00	(3,119,136.00)	-74.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	79,999.00	79,999.00	61,503.10	168,471.00	(88,472.00)	-110.6%
Dues and Memberships		5300	49,876.00	49,876.00	16,079.00	22,007.00	27,869.00	55.9%
Insurance		5400-5450	1,096,178.00	1,096,178.00	257,868.75	1,096,178.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,295,700.00	2,295,700.00	766,649.98	2,295,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,325.00	99,325.00	79,957.45	233,217.00	(133,892.00)	-134.8%
Transfers of Direct Costs		5710	(510,694.00)	(510,694.00)	0.00	(204,433.00)	(306,261.00)	60.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,823,221.00	1,823,221.00	744,160.10	2,218,905.00	(395,684.00)	-21.7%
Communications		5900	136,500.00	136,500.00	41,145.35	136,800.00	(300.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,070,105.00	5,070,105.00	1,967,363.73	5,966,845.00	(896,740.00)	-17.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,980.00	10,980.00	(10,980.00)	New
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	20,000.00	20,000.00	12,942.52	126,890.00	(106,890.00)	-534.5%
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			20,000.00	20,000.00	23,922.52	137,870.00	(117,870.00)	-589.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	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)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(973,234.00)	(973,234.00)	0.00	(1,359,167.00)	385,933.00	-39.7%
Transfers of Indirect Costs - Interfund		7350	(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,094,510.00)	(1,094,510.00)	0.00	(1,441,213.00)	346,703.00	-31.7%
TOTAL, EXPENDITURES			60,168,885.00	60,168,885.00	19,094,494.82	63,461,893.00	(3,293,008.00)	-5.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	231,521.00	231,521.00	0.00	61,656.00	169,865.00	73.4%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,227,610.00)	(12,227,610.00)	0.00	(11,681,716.00)	545,894.00	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,227,610.00)	(12,227,610.00)	0.00	(11,681,716.00)	545,894.00	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,484,491.00)	(12,484,491.00)	0.00	(11,768,732.00)	715,759.00	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
2) Federal Revenue		8100-8299	2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
3) Other State Revenue		8300-8599	5,036,819.00	5,036,819.00	384,206.90	9,233,752.00	4,196,933.00	83.3%
4) Other Local Revenue		8600-8799	3,303,973.00	3,303,973.00	995,045.00	3,940,123.00	636,150.00	19.3%
5) TOTAL, REVENUES			11,962,466.00	11,962,466.00	1,545,578.93	23,954,307.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,408,470.00	6,408,470.00	2,556,347.16	7,372,021.00	(963,551.00)	-15.0%
2) Classified Salaries		2000-2999	4,579,199.00	4,579,199.00	1,513,106.39	4,795,332.00	(216,133.00)	-4.7%
3) Employee Benefits		3000-3999	8,594,478.00	8,594,478.00	1,636,478.61	8,737,232.00	(142,754.00)	-1.7%
4) Books and Supplies		4000-4999	903,927.00	903,927.00	1,008,930.01	7,360,479.00	(6,456,552.00)	-714.3%
5) Services and Other Operating Expenditures		5000-5999	3,062,777.00	3,062,777.00	1,577,409.61	4,357,756.00	(1,294,979.00)	-42.3%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	940,658.66	1,895,154.00	(1,855,154.00)	-4637.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,997,140.00	1,997,140.00	0.00	1,997,140.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	973,234.00	973,234.00	0.00	1,359,167.00	(385,933.00)	-39.7%
9) TOTAL, EXPENDITURES			26,559,225.00	26,559,225.00	9,232,930.44	37,874,281.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(14,596,759.00)	(14,596,759.00)	(7,687,351.51)	(13,919,974.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	12,227,610.00	12,227,610.00	0.00	11,681,716.00	(545,894.00)	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,227,610.00	12,227,610.00	0.00	11,681,716.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,369,149.00)	(2,369,149.00)	(7,687,351.51)	(2,238,258.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,095,531.00	11,095,531.00		6,039,925.00	(5,055,606.00)	-45.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,095,531.00	11,095,531.00		6,039,925.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,095,531.00	11,095,531.00		6,039,925.00		
2) Ending Balance, June 30 (E + F1e)			8,726,382.00	8,726,382.00		3,801,667.00		
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	8,975,048.00	8,975,048.00		3,801,667.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(248,666.00)	(248,666.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,211,424.00	1,211,424.00	0.00	1,258,519.00	47,095.00	3.9%
Special Education Discretionary Grants		8182	135,228.00	135,228.00	0.00	147,034.00	11,806.00	8.7%
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	671,064.00	671,064.00	0.00	935,826.00	264,762.00	39.5%
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	148,894.00	148,894.00	42,307.00	168,651.00	19,757.00	13.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	66,581.00	66,581.00	0.00	125,466.00	58,885.00	88.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	153,729.00	153,729.00	0.00	335,792.00	182,063.00	118.4%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	45,227.00	45,227.00	31,464.72	45,227.00	0.00	0.0%
Career and Technical Education	All Other	8290	17,869.00	17,869.00	92,555.31	6,505,398.00	6,487,529.00	36306.1%
All Other Federal Revenue			2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	341,318.00	341,318.00	0.00	452,769.00	111,451.00	32.7%
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	439,395.00	439,395.00	0.00	654,723.00	215,328.00	49.0%
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	194,297.00	194,297.00	0.00	277,893.00	83,596.00	43.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	4,061,809.00	4,061,809.00	384,206.90	7,848,367.00	3,786,558.00	93.2%
TOTAL, OTHER STATE REVENUE			5,036,819.00	5,036,819.00	384,206.90	9,233,752.00	4,196,933.00	83.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	350,000.00	350,000.00	0.00	350,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	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	17,940.00	17,940.00	New
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%) Adjustm		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	30,463.00	30,463.00	20,191.00	59,484.00	29,021.00	95.3%
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	2,923,510.00	2,923,510.00	974,854.00	3,512,699.00	589,189.00	20.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,303,973.00	3,303,973.00	995,045.00	3,940,123.00	636,150.00	19.3%
TOTAL, REVENUES			11,962,466.00	11,962,466.00	1,545,578.93	23,954,307.00	11,991,841.00	100.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,192,569.00	5,192,569.00	1,994,626.09	5,746,567.00	(553,998.00)	-10.7%
Certificated Pupil Support Salaries		1200	544,478.00	544,478.00	255,864.13	762,978.00	(218,500.00)	-40.1%
Certificated Supervisors' and Administrators' Salaries		1300	432,691.00	432,691.00	237,710.41	642,166.00	(209,475.00)	-48.4%
Other Certificated Salaries		1900	238,732.00	238,732.00	68,146.53	220,310.00	18,422.00	7.7%
TOTAL, CERTIFICATED SALARIES			6,408,470.00	6,408,470.00	2,556,347.16	7,372,021.00	(963,551.00)	-15.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,628,539.00	2,628,539.00	825,051.27	2,753,113.00	(124,574.00)	-4.7%
Classified Support Salaries		2200	812,892.00	812,892.00	296,914.89	877,893.00	(65,001.00)	-8.0%
Classified Supervisors' and Administrators' Salaries		2300	790,204.00	790,204.00	250,385.55	781,374.00	8,830.00	1.1%
Clerical, Technical and Office Salaries		2400	283,631.00	283,631.00	117,617.07	313,703.00	(30,072.00)	-10.6%
Other Classified Salaries		2900	63,933.00	63,933.00	23,137.61	69,249.00	(5,316.00)	-8.3%
TOTAL, CLASSIFIED SALARIES			4,579,199.00	4,579,199.00	1,513,106.39	4,795,332.00	(216,133.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,606,579.00	4,606,579.00	397,870.64	4,722,945.00	(116,366.00)	-2.5%
PERS		3201-3202	914,022.00	914,022.00	307,285.37	979,472.00	(65,450.00)	-7.2%
OASDI/Medicare/Alternative		3301-3302	429,951.00	429,951.00	147,779.73	460,251.00	(30,300.00)	-7.0%
Health and Welfare Benefits		3401-3402	2,255,251.00	2,255,251.00	670,185.69	2,224,037.00	31,214.00	1.4%
Unemployment Insurance		3501-3502	129,950.00	129,950.00	19,646.73	68,295.00	61,655.00	47.4%
Workers' Compensation		3601-3602	142,823.00	142,823.00	52,799.83	157,725.00	(14,902.00)	-10.4%
OPEB, Allocated		3701-3702	0.00	0.00	1,407.98	1,408.00	(1,408.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	115,902.00	115,902.00	39,502.63	123,099.00	(7,197.00)	-6.2%
TOTAL, EMPLOYEE BENEFITS			8,594,478.00	8,594,478.00	1,636,478.61	8,737,232.00	(142,754.00)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	311,318.00	311,318.00	610,810.46	875,976.00	(564,658.00)	-181.4%
Books and Other Reference Materials		4200	10,000.00	10,000.00	46,568.25	70,000.00	(60,000.00)	-600.0%
Materials and Supplies		4300	564,059.00	564,059.00	250,079.48	6,019,852.00	(5,455,593.00)	-967.2%
Noncapitalized Equipment		4400	18,550.00	18,550.00	101,471.82	394,851.00	(376,301.00)	-2028.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			903,927.00	903,927.00	1,008,930.01	7,360,479.00	(6,456,552.00)	-714.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	43,197.00	43,197.00	16,026.62	126,996.00	(83,799.00)	-194.0%
Dues and Memberships		5300	800.00	800.00	0.00	971.00	(171.00)	-21.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	11,000.00	5,015.18	11,500.00	(500.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,145.00	112,145.00	162,271.48	284,898.00	(172,753.00)	-154.0%
Transfers of Direct Costs		5710	510,694.00	510,694.00	0.00	204,433.00	306,261.00	60.0%
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	2,378,941.00	2,378,941.00	1,267,962.53	3,604,988.00	(1,226,047.00)	-51.5%
Communications		5900	6,000.00	6,000.00	126,133.80	123,970.00	(117,970.00)	-1966.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,062,777.00	3,062,777.00	1,577,409.61	4,357,756.00	(1,294,979.00)	-42.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	857,334.00	1,555,983.00	(1,555,983.00)	New
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	40,000.00	40,000.00	83,324.66	339,171.00	(299,171.00)	-747.9%
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			40,000.00	40,000.00	940,658.66	1,895,154.00	(1,855,154.00)	-4637.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,997,140.00	1,997,140.00	0.00	1,997,140.00	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)			1,997,140.00	1,997,140.00	0.00	1,997,140.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	973,234.00	973,234.00	0.00	1,359,167.00	(385,933.00)	-39.7%
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			973,234.00	973,234.00	0.00	1,359,167.00	(385,933.00)	-39.7%
TOTAL, EXPENDITURES			26,559,225.00	26,559,225.00	9,232,930.44	37,874,281.00	(11,315,056.00)	-42.6%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	12,227,610.00	12,227,610.00	0.00	11,681,716.00	(545,894.00)	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,227,610.00	12,227,610.00	0.00	11,681,716.00	(545,894.00)	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			12,227,610.00	12,227,610.00	0.00	11,681,716.00	545,894.00	-4.5%

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

31 66951 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	68,930,597.00	68,930,597.00	4,963,549.99	68,831,203.00	(99,394.00)	-0.1%
2) Federal Revenue		8100-8299	2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
3) Other State Revenue		8300-8599	6,395,761.00	6,395,761.00	384,206.90	10,683,248.00	4,287,487.00	67.0%
4) Other Local Revenue		8600-8799	4,756,812.00	4,756,812.00	1,177,816.62	5,702,937.00	946,125.00	19.9%
5) TOTAL, REVENUES			82,533,186.00	82,533,186.00	6,691,900.54	94,739,301.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,857,354.00	36,857,354.00	12,316,401.25	37,809,593.00	(952,239.00)	-2.6%
2) Classified Salaries		2000-2999	11,354,552.00	11,354,552.00	3,607,854.46	11,647,431.00	(292,879.00)	-2.6%
3) Employee Benefits		3000-3999	23,350,681.00	23,350,681.00	6,238,382.23	22,933,966.00	416,715.00	1.8%
4) Books and Supplies		4000-4999	5,071,777.00	5,071,777.00	1,655,432.80	14,647,465.00	(9,575,688.00)	-188.8%
5) Services and Other Operating Expenditures		5000-5999	8,132,882.00	8,132,882.00	3,544,773.34	10,324,601.00	(2,191,719.00)	-26.9%
6) Capital Outlay		6000-6999	60,000.00	60,000.00	964,581.18	2,033,024.00	(1,973,024.00)	-3288.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,022,140.00	2,022,140.00	0.00	2,022,140.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
9) TOTAL, EXPENDITURES			86,728,110.00	86,728,110.00	28,327,425.26	101,336,174.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,194,924.00)	(4,194,924.00)	(21,635,524.72)	(6,596,873.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
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			(256,881.00)	(256,881.00)	0.00	(87,016.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,451,805.00)	(4,451,805.00)	(21,635,524.72)	(6,683,889.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,600,960.00	22,600,960.00		20,440,235.00	(2,160,725.00)	-9.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,600,960.00	22,600,960.00		20,440,235.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,600,960.00	22,600,960.00		20,440,235.00		
2) Ending Balance, June 30 (E + F1e)			18,149,155.00	18,149,155.00		13,756,346.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	8,975,048.00	8,975,048.00		3,801,667.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,609,550.00	2,609,550.00		3,042,696.00		
Unassigned/Unappropriated Amount		9790	6,559,557.00	6,559,557.00		6,906,983.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,032,701.00	25,032,701.00	7,846,732.00	22,735,134.00	(2,297,567.00)	-9.2%
Education Protection Account State Aid - Current Year		8012	1,393,246.00	1,393,246.00	348,321.00	1,393,268.00	22.00	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	332,958.00	332,958.00	13.16	335,485.00	2,527.00	0.8%
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	27.00	27.00	New
County & District Taxes								
Secured Roll Taxes		8041	51,776,083.00	51,776,083.00	(207.79)	53,233,469.00	1,457,386.00	2.8%
Unsecured Roll Taxes		8042	1,170,621.00	1,170,621.00	1,042,026.03	1,165,901.00	(4,720.00)	-0.4%
Prior Years' Taxes		8043	0.00	0.00	(24.64)	6,190.00	6,190.00	New
Supplemental Taxes		8044	605,538.00	605,538.00	19,819.73	873,037.00	267,499.00	44.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,107,117.00	2,107,117.00	0.00	2,269,858.00	162,741.00	7.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	714,713.00	714,713.00	New
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			82,418,264.00	82,418,264.00	9,256,679.49	82,727,082.00	308,818.00	0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,659,325.00)	(14,659,325.00)	(4,293,129.50)	(15,154,398.00)	(495,073.00)	3.4%
Property Taxes Transfers		8097	1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			68,930,597.00	68,930,597.00	4,963,549.99	68,831,203.00	(99,394.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,211,424.00	1,211,424.00	0.00	1,258,519.00	47,095.00	3.9%
Special Education Discretionary Grants		8182	135,228.00	135,228.00	0.00	147,034.00	11,806.00	8.7%
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	671,064.00	671,064.00	0.00	935,826.00	264,762.00	39.5%
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	148,894.00	148,894.00	42,307.00	168,651.00	19,757.00	13.3%

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)
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	66,581.00	66,581.00	0.00	125,466.00	58,885.00	88.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	153,729.00	153,729.00	0.00	335,792.00	182,063.00	118.4%
Other NCLB / Every Student Succeeds Act	5630	8290	153,729.00	153,729.00	0.00	335,792.00	182,063.00	118.4%
Career and Technical Education	3500-3599	8290	45,227.00	45,227.00	31,464.72	45,227.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,869.00	17,869.00	92,555.31	6,505,398.00	6,487,529.00	36306.1%
TOTAL, FEDERAL REVENUE			2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	292,847.00	292,847.00	0.00	292,847.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,386,170.00	1,386,170.00	0.00	1,588,175.00	202,005.00	14.6%
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	439,395.00	439,395.00	0.00	654,723.00	215,328.00	49.0%
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	194,297.00	194,297.00	0.00	277,893.00	83,596.00	43.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	4,083,052.00	4,083,052.00	384,206.90	7,869,610.00	3,786,558.00	92.7%
TOTAL, OTHER STATE REVENUE			6,395,761.00	6,395,761.00	384,206.90	10,683,248.00	4,287,487.00	67.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	350,000.00	350,000.00	0.00	350,000.00	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	12.50	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	25,000.00	25,000.00	5,946.00	105,000.00	80,000.00	320.0%
Interest		8660	489,839.00	489,839.00	8,980.70	520,884.00	31,045.00	6.3%
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								
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	40,000.00	40,000.00	22,948.20	40,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	248,000.00	12,926.90	278,867.00	30,867.00	12.4%
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	680,463.00	680,463.00	152,148.32	895,487.00	215,024.00	31.6%
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	2,923,510.00	2,923,510.00	974,854.00	3,512,699.00	589,189.00	20.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,756,812.00	4,756,812.00	1,177,816.62	5,702,937.00	946,125.00	19.9%
TOTAL, REVENUES			82,533,186.00	82,533,186.00	6,691,900.54	94,739,301.00	12,206,115.00	14.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,912,418.00	30,912,418.00	10,196,386.39	31,423,524.00	(511,106.00)	-1.7%
Certificated Pupil Support Salaries		1200	1,976,945.00	1,976,945.00	724,513.71	2,200,701.00	(223,756.00)	-11.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,677,843.00	3,677,843.00	1,327,354.62	3,913,642.00	(235,799.00)	-6.4%
Other Certificated Salaries		1900	290,148.00	290,148.00	68,146.53	271,726.00	18,422.00	6.3%
TOTAL, CERTIFICATED SALARIES			36,857,354.00	36,857,354.00	12,316,401.25	37,809,593.00	(952,239.00)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,738,926.00	2,738,926.00	865,748.06	2,906,632.00	(167,706.00)	-6.1%
Classified Support Salaries		2200	3,099,963.00	3,099,963.00	938,225.31	3,139,118.00	(39,155.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,413,976.00	1,413,976.00	439,972.23	1,352,837.00	61,139.00	4.3%
Clerical, Technical and Office Salaries		2400	3,475,792.00	3,475,792.00	1,158,503.79	3,583,916.00	(108,124.00)	-3.1%
Other Classified Salaries		2900	625,895.00	625,895.00	205,405.07	664,928.00	(39,033.00)	-6.2%
TOTAL, CLASSIFIED SALARIES			11,354,552.00	11,354,552.00	3,607,854.46	11,647,431.00	(292,879.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,683,630.00	9,683,630.00	2,016,206.61	9,747,952.00	(64,322.00)	-0.7%
PERS		3201-3202	2,333,109.00	2,333,109.00	765,923.61	2,442,790.00	(109,681.00)	-4.7%
OASDI/Medicare/Alternative		3301-3302	1,382,614.00	1,382,614.00	446,962.35	1,426,044.00	(43,430.00)	-3.1%
Health and Welfare Benefits		3401-3402	7,976,441.00	7,976,441.00	2,450,656.38	7,667,117.00	309,324.00	3.9%
Unemployment Insurance		3501-3502	577,488.00	577,488.00	77,242.43	255,060.00	322,428.00	55.8%
Workers' Compensation		3601-3602	633,925.00	633,925.00	207,828.05	648,011.00	(14,086.00)	-2.2%
OPEB, Allocated		3701-3702	181,798.00	181,798.00	90,326.45	183,506.00	(1,708.00)	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	581,676.00	581,676.00	183,236.35	563,486.00	18,190.00	3.1%
TOTAL, EMPLOYEE BENEFITS			23,350,681.00	23,350,681.00	6,238,382.23	22,933,966.00	416,715.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	611,318.00	611,318.00	638,623.94	1,644,264.00	(1,032,946.00)	-169.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	63,406.13	164,070.00	(154,070.00)	-1540.7%
Materials and Supplies		4300	4,223,509.00	4,223,509.00	740,276.65	11,808,724.00	(7,585,215.00)	-179.6%
Noncapitalized Equipment		4400	226,950.00	226,950.00	213,126.08	1,030,407.00	(803,457.00)	-354.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,071,777.00	5,071,777.00	1,655,432.80	14,647,465.00	(9,575,688.00)	-188.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	123,196.00	123,196.00	77,529.72	295,467.00	(172,271.00)	-139.8%
Dues and Memberships		5300	50,676.00	50,676.00	16,079.00	22,978.00	27,698.00	54.7%
Insurance		5400-5450	1,096,178.00	1,096,178.00	257,868.75	1,096,178.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,306,700.00	2,306,700.00	771,665.16	2,307,200.00	(500.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,470.00	211,470.00	242,228.93	518,115.00	(306,645.00)	-145.0%
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	4,202,162.00	4,202,162.00	2,012,122.63	5,823,893.00	(1,621,731.00)	-38.6%
Communications		5900	142,500.00	142,500.00	167,279.15	260,770.00	(118,270.00)	-83.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,132,882.00	8,132,882.00	3,544,773.34	10,324,601.00	(2,191,719.00)	-26.9%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,980.00	10,980.00	(10,980.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	857,334.00	1,555,983.00	(1,555,983.00)	New
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	60,000.00	60,000.00	96,267.18	466,061.00	(406,061.00)	-676.8%
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			60,000.00	60,000.00	964,581.18	2,033,024.00	(1,973,024.00)	-3288.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	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	1,997,140.00	1,997,140.00	0.00	1,997,140.00	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)			2,022,140.00	2,022,140.00	0.00	2,022,140.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
TOTAL, EXPENDITURES			86,728,110.00	86,728,110.00	28,327,425.26	101,336,174.00	(14,608,064.00)	-16.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	231,521.00	231,521.00	0.00	61,656.00	169,865.00	73.4%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(256,881.00)	(256,881.00)	0.00	(87,016.00)	(169,865.00)	-66.1%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
5640	Medi-Cal Billing Option	77,963.00
6010	After School Education and Safety (ASES)	1.00
6300	Lottery: Instructional Materials	1.00
7311	Classified School Employee Professional De	31,351.00
8150	Ongoing & Major Maintenance Account (RM,	799,079.00
9010	Other Restricted Local	2,893,272.00
Total, Restricted Balance		<u>3,801,667.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,640.00	86,640.00	(13,019.77)	86,640.00	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	0.00	0.00	(4.77)	0.00	0.00	0.0%
5) TOTAL REVENUES			86,640.00	86,640.00	(13,024.54)	86,640.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,794.00	63,794.00	9,400.27	63,794.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,469.00	39,469.00	5,956.36	39,469.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,627.00	1,627.00	0.00	1,627.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	49.95	1,000.00	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	6,110.00	6,110.00	0.00	6,110.00	0.00	0.0%
9) TOTAL EXPENDITURES			112,000.00	112,000.00	15,406.58	112,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	(28,431.12)	(25,360.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,360.00	25,360.00	0.00	25,360.00	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			25,360.00	25,360.00	0.00	25,360.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(28,431.12)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00		22,908.00	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)			22,908.00	22,908.00		22,908.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00		22,908.00		
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00		22,908.00		
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	22,908.00	22,908.00		22,908.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	6290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	86,640.00	86,640.00	(13,019.77)	86,640.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			86,640.00	86,640.00	(13,019.77)	86,640.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4.77)	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(4.77)	0.00	0.00	0.0%
TOTAL, REVENUES			86,640.00	86,640.00	(13,024.54)	86,640.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,469.00	29,469.00	2,625.31	29,469.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
Other Classified Salaries		2900	20,325.00	20,325.00	6,774.96	20,325.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,794.00	63,794.00	9,400.27	63,794.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	14,331.00	14,331.00	2,058.90	14,331.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,880.00	4,880.00	719.12	4,880.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,016.00	18,016.00	2,942.67	18,016.00	0.00	0.0%
Unemployment Insurance		3501-3502	785.00	785.00	46.98	785.00	0.00	0.0%
Workers' Compensation		3601-3602	861.00	861.00	126.87	861.00	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	596.00	596.00	61.82	596.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,469.00	39,469.00	5,956.36	39,469.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,627.00	1,627.00	0.00	1,627.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,627.00	1,627.00	0.00	1,627.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	49.95	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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			1,000.00	1,000.00	49.95	1,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments 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%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,110.00	6,110.00	0.00	6,110.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,110.00	6,110.00	0.00	6,110.00	0.00	0.0%
TOTAL, EXPENDITURES			112,000.00	112,000.00	15,406.58	112,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,360.00	25,360.00	0.00	25,360.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	22,908.00
Total, Restricted Balance		22,908.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	10.38	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	10.38	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	10.38	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7530-7599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	10.38	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,186.00	11,186.00		11,271.00	85.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,186.00	11,186.00		11,271.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,186.00	11,186.00		11,271.00		
2) Ending Balance, June 30 (E + F1e)			11,186.00	11,186.00		11,271.00		
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	11,186.00	11,186.00		11,271.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	10.38	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								
Child Development Parent Fees		8673	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%
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	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			0.00	0.00	10.38	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	10.38	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

Resource	Description	2021/22
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	11,271.00
Total, Restricted Balance		11,271.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,437,000.00	1,437,000.00	267,348.54	2,500,000.00	1,063,000.00	74.0%
3) Other State Revenue		8300-8599	76,000.00	76,000.00	17,749.70	140,000.00	64,000.00	84.2%
4) Other Local Revenue		8600-8799	180,000.00	180,000.00	(5,546.92)	(10,000.00)	(190,000.00)	-105.6%
5) TOTAL, REVENUES			1,693,000.00	1,693,000.00	279,551.32	2,630,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	857,032.00	857,032.00	229,987.98	830,934.00	26,098.00	3.0%
3) Employee Benefits		3000-3999	427,973.00	427,973.00	108,206.51	356,295.00	71,678.00	16.7%
4) Books and Supplies		4000-4999	667,190.00	667,190.00	340,390.22	1,551,220.00	(884,030.00)	-132.5%
5) Services and Other Operating Expenditures		5000-5999	43,750.00	43,750.00	16,697.41	63,750.00	(20,000.00)	-45.7%
6) Capital Outlay		6000-6999	125,000.00	125,000.00	0.00	125,000.00	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	115,166.00	115,166.00	0.00	75,936.00	39,230.00	34.1%
9) TOTAL, EXPENDITURES			2,236,111.00	2,236,111.00	695,282.12	3,003,135.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(543,111.00)	(543,111.00)	(415,730.80)	(373,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	231,521.00	231,521.00	0.00	61,656.00	(169,865.00)	-73.4%
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			231,521.00	231,521.00	0.00	61,656.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(311,590.00)	(311,590.00)	(415,730.80)	(311,479.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	395,788.00	395,788.00		638,249.00	242,461.00	61.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			395,788.00	395,788.00		638,249.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			395,788.00	395,788.00		638,249.00		
2) Ending Balance, June 30 (E + F1e)			84,198.00	84,198.00		326,770.00		
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	84,198.00	84,198.00		326,770.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,437,000.00	1,437,000.00	267,348.54	2,500,000.00	1,063,000.00	74.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,437,000.00	1,437,000.00	267,348.54	2,500,000.00	1,063,000.00	74.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	76,000.00	76,000.00	17,749.70	140,000.00	64,000.00	84.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,000.00	76,000.00	17,749.70	140,000.00	64,000.00	84.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	180,000.00	180,000.00	(6,490.82)	(12,000.00)	(192,000.00)	-106.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	190.81	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	753.09	2,000.00	2,000.00	New
TOTAL, OTHER LOCAL REVENUE			180,000.00	180,000.00	(5,546.82)	(10,000.00)	(190,000.00)	-105.6%
TOTAL, REVENUES			1,693,000.00	1,693,000.00	279,551.32	2,630,000.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	718,437.00	718,437.00	181,882.90	685,865.00	32,572.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	106,187.00	106,187.00	35,395.68	106,187.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,408.00	32,408.00	12,909.40	38,882.00	(6,474.00)	-20.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			857,032.00	857,032.00	229,987.98	830,934.00	26,098.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	148,914.00	148,914.00	42,106.10	132,829.00	16,085.00	10.8%
OASDI/Medicare/Alternative		3301-3302	64,233.00	64,233.00	17,090.97	62,147.00	2,086.00	3.2%
Health and Welfare Benefits		3401-3402	189,803.00	189,803.00	43,868.28	142,652.00	47,151.00	24.8%
Unemployment Insurance		3501-3502	10,328.00	10,328.00	1,117.00	4,061.00	6,267.00	60.7%
Workers' Compensation		3601-3602	11,303.00	11,303.00	3,004.76	10,933.00	370.00	3.3%
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	3,392.00	3,392.00	1,019.42	3,673.00	(281.00)	-8.3%
TOTAL, EMPLOYEE BENEFITS			427,973.00	427,973.00	108,206.51	356,295.00	71,678.00	16.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	69,720.00	69,720.00	44,593.08	94,720.00	(25,000.00)	-35.9%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Food		4700	557,470.00	557,470.00	295,797.14	1,416,500.00	(859,030.00)	-154.1%
TOTAL, BOOKS AND SUPPLIES			667,190.00	667,190.00	340,390.22	1,551,220.00	(884,030.00)	-132.5%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	750.00	750.00	0.00	750.00	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	20,000.00	20,000.00	15,840.83	30,000.00	(10,000.00)	-50.0%
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	20,000.00	20,000.00	856.58	30,000.00	(10,000.00)	-50.0%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,750.00	43,750.00	16,697.41	63,750.00	(20,000.00)	-45.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,000.00	125,000.00	0.00	125,000.00	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			125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	115,166.00	115,166.00	0.00	75,936.00	39,230.00	34.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			115,166.00	115,166.00	0.00	75,936.00	39,230.00	34.1%
TOTAL, EXPENDITURES			2,236,111.00	2,236,111.00	695,282.12	3,003,135.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	231,521.00	231,521.00	0.00	61,656.00	(169,865.00)	-73.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			231,521.00	231,521.00	0.00	61,656.00	(169,865.00)	-73.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			231,521.00	231,521.00	0.00	61,656.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	326,770.00
Total, Restricted Balance		326,770.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	373.56	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	373.56	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	373.56	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	373.56	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	723,056.00	723,056.00		722,765.00	(291.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,056.00	723,056.00		722,765.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			723,056.00	723,056.00		722,765.00		
2) Ending Balance, June 30 (E + F1e)			726,056.00	726,056.00		725,765.00		
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	726,056.00	726,056.00		725,765.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	373.56	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	373.56	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	373.56	3,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,209.56	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7,209.56	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,549.00	208,549.00	69,516.32	208,549.00	0.00	0.0%
3) Employee Benefits		3000-3999	97,067.00	97,087.00	31,380.40	94,142.00	2,945.00	3.0%
4) Books and Supplies		4000-4999	0.00	0.00	544,949.66	610,632.00	(610,632.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	144,508.06	219,445.00	(219,445.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	340,041.03	573,609.00	(573,609.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,527,580.00	1,527,580.00	226,539.93	1,527,580.00	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			1,833,216.00	1,833,216.00	1,356,935.40	3,233,957.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,833,216.00)	(1,833,216.00)	(1,351,725.84)	(3,233,957.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	305,536.00	305,536.00	0.00	1,702,317.00	1,396,781.00	457.2%
b) Transfers Out		7600-7629	305,536.00	305,536.00	0.00	1,702,317.00	(1,396,781.00)	-457.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,833,216.00)	(1,833,216.00)	(1,351,725.84)	(3,233,957.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,907,629.00	8,907,629.00		13,543,162.00	4,635,533.00	52.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,907,629.00	8,907,629.00		13,543,162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,907,629.00	8,907,629.00		13,543,162.00		
2) Ending Balance, June 30 (E + F1e)			7,074,413.00	7,074,413.00		10,309,205.00		
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	7,074,413.00	7,074,413.00		10,309,205.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,209.56	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%
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			0.00	0.00	7,209.56	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	7,209.56	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	190,415.00	190,415.00	63,471.48	190,415.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,134.00	18,134.00	6,044.84	18,134.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,549.00	208,549.00	69,516.32	208,549.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,445.00	46,445.00	15,481.96	46,445.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,893.00	14,893.00	4,964.20	14,893.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,357.00	28,357.00	9,452.48	28,357.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,394.00	2,394.00	324.48	974.00	1,420.00	59.3%
Workers' Compensation		3601-3602	2,550.00	2,550.00	849.84	2,550.00	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	2,448.00	2,448.00	307.44	923.00	1,525.00	62.3%
TOTAL, EMPLOYEE BENEFITS			97,087.00	97,087.00	31,380.40	94,142.00	2,945.00	3.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	324,310.47	330,723.00	(330,723.00)	New
Noncapitalized Equipment		4400	0.00	0.00	220,639.19	279,909.00	(279,909.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	544,949.66	610,632.00	(610,632.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	144,508.06	219,445.00	(219,445.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	144,508.06	219,445.00	(219,445.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	15,528.75	16,817.00	(16,817.00)	New
Land Improvements		6170	0.00	0.00	0.00	32,603.00	(32,603.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	310,596.00	509,928.00	(509,928.00)	New
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	13,916.28	14,261.00	(14,261.00)	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	340,041.03	573,609.00	(573,609.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7436	1,527,580.00	1,527,560.00	226,539.93	1,527,580.00	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)			1,527,580.00	1,527,560.00	226,539.93	1,527,580.00	0.00	0.0%
TOTAL, EXPENDITURES			1,833,216.00	1,833,216.00	1,358,935.40	3,233,957.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	305,536.00	305,536.00	0.00	1,702,317.00	1,396,781.00	457.2%
(a) TOTAL, INTERFUND TRANSFERS IN			305,536.00	305,536.00	0.00	1,702,317.00	1,396,781.00	457.2%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	305,536.00	305,536.00	0.00	1,702,317.00	(1,396,781.00)	-457.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			305,536.00	305,536.00	0.00	1,702,317.00	(1,396,781.00)	-457.2%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	10,309,205.00
Total, Restricted Balance		<u>10,309,205.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00	925,415.00	61.6%
5) TOTAL, REVENUES			1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,424.00	106,424.00	35,474.64	106,424.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,842.00	45,842.00	14,945.18	44,957.00	885.00	1.9%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	4,863.55	5,906.00	(4,906.00)	-490.6%
5) Services and Other Operating Expenditures		5000-5999	120,000.00	120,000.00	72,592.87	167,796.00	(47,796.00)	-39.8%
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			273,266.00	273,266.00	127,876.24	325,083.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,230,234.00	1,230,234.00	1,934,433.23	2,103,832.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	0.00	1,050,000.00	(250,000.00)	-31.3%
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			(800,000.00)	(800,000.00)	0.00	(1,050,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,234.00	430,234.00	1,934,433.23	1,053,832.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,787,785.00	1,787,785.00		2,610,137.00	822,352.00	46.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,787,785.00	1,787,785.00		2,610,137.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,787,785.00	1,787,785.00		2,610,137.00		
2) Ending Balance, June 30 (E + F1e)			2,218,019.00	2,218,019.00		3,663,969.00		
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	2,218,019.00	2,218,019.00		3,663,969.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	1,630.48	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,500,000.00	1,500,000.00	2,050,676.99	2,415,415.00	915,415.00	61.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,000.00	10,000.00	10,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00	925,415.00	61.6%
TOTAL, REVENUES			1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,652.00	98,652.00	32,884.00	98,652.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,772.00	7,772.00	2,590.64	7,772.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,424.00	106,424.00	35,474.64	106,424.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,824.00	23,824.00	7,941.48	23,824.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,083.00	7,083.00	2,350.91	7,168.00	(85.00)	-1.2%
Health and Welfare Benefits		3401-3402	11,308.00	11,308.00	3,769.44	11,308.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,235.00	1,235.00	167.55	505.00	730.00	59.1%
Workers' Compensation		3601-3602	1,322.00	1,322.00	441.56	1,329.00	(7.00)	-0.5%
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	1,070.00	1,070.00	274.24	823.00	247.00	23.1%
TOTAL, EMPLOYEE BENEFITS			45,842.00	45,842.00	14,945.18	44,957.00	885.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	3,147.78	4,009.00	(3,009.00)	-300.9%
Noncapitalized Equipment		4400	0.00	0.00	1,715.77	1,897.00	(1,897.00)	New
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	4,863.55	5,906.00	(4,906.00)	-490.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	123.45	5,000.00	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	40,600.00	40,600.00	(40,600.00)	New
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	115,000.00	115,000.00	31,869.42	122,196.00	(7,196.00)	-6.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,000.00	120,000.00	72,592.87	167,796.00	(47,796.00)	-39.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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			273,266.00	273,266.00	127,876.24	325,083.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	1,050,000.00	(250,000.00)	-31.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800,000.00	0.00	1,050,000.00	(250,000.00)	-31.3%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)								
			(800,000.00)	(800,000.00)	0.00	(1,050,000.00)		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	3,663,969.00
Total, Restricted Balance		3,663,969.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,047.96	50.00	50.00	New
5) TOTAL, REVENUES			0.00	0.00	1,047.96	50.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	6,133.20	6,134.00	(6,134.00)	New
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	6,133.20	6,134.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(5,085.24)	(6,084.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & O (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(5,085.24)	(6,084.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,587.00	36,587.00		1,934,392.00	1,897,805.00	5187.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,587.00	36,587.00		1,934,392.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,587.00	36,587.00		1,934,392.00		
2) Ending Balance, June 30 (E + F1e)			36,587.00	36,587.00		1,928,308.00		
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	36,587.00	36,587.00		1,928,308.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	998.06	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	49.90	50.00	50.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,047.96	50.00	50.00	New
TOTAL, REVENUES			0.00	0.00	1,047.96	50.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	6,133.20	6,134.00	(6,134.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	6,133.20	6,134.00	(6,134.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	6,133.20	6,134.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	1,928,308.00
Total, Restricted Balance		1,928,308.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00	0.00	0.0%
5) TOTAL, REVENUES			12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,400.00	38,400.00	11,200.00	38,400.00	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	9,024,944.00	9,024,944.00	4,814,799.36	9,024,944.00	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			9,063,344.00	9,063,344.00	4,825,999.36	9,063,344.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,426,248.00	3,426,248.00	(3,171,130.29)	3,426,248.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	800,000.00	800,000.00	0.00	1,050,000.00	250,000.00	31.3%
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			800,000.00	800,000.00	0.00	1,050,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,226,248.00	4,226,248.00	(3,171,130.29)	4,476,248.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,396,048.00	14,396,048.00		14,813,387.00	417,339.00	2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,396,048.00	14,396,048.00		14,813,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,396,048.00	14,396,048.00		14,813,387.00		
2) Ending Balance, June 30 (E + F1e)			18,622,296.00	18,622,296.00		19,289,635.00		
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	18,622,296.00	18,622,296.00		19,289,635.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	6,469,592.00	6,469,592.00	3,624.81	6,469,592.00	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	20,000.00	20,000.00	6,094.69	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,000,000.00	6,000,000.00	1,645,149.57	6,000,000.00	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			12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00	0.00	0.0%
TOTAL, REVENUES			12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,400.00	38,400.00	11,200.00	38,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,400.00	38,400.00	11,200.00	38,400.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	6,656,880.00	6,656,880.00	2,516,735.36	6,656,880.00	0.00	0.0%
Other Debt Service - Principal		7439	2,368,064.00	2,368,064.00	2,296,064.00	2,368,064.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,024,944.00	9,024,944.00	4,814,799.36	9,024,944.00	0.00	0.0%
TOTAL EXPENDITURES			9,063,344.00	9,063,344.00	4,825,999.36	9,063,344.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.00	1,050,000.00	250,000.00	31.3%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.00	1,050,000.00	250,000.00	31.3%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
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 Certificetes of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	800,000.00	0.00	1,050,000.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	19,289,635.00
Total, Restricted Balance		19,289,635.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	125.00	3.77	125.00	0.00	0.0%
5) TOTAL, REVENUES			125.00	125.00	3.77	125.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	125.00	3.77	125.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			125.00	125.00	3.77	125.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,389.00	7,389.00		7,295.00	(94.00)	-1.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,389.00	7,389.00		7,295.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,389.00	7,389.00		7,295.00		
2) Ending Net Position, June 30 (E + F1e)			7,514.00	7,514.00		7,420.00		
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	7,514.00	7,514.00		7,420.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	125.00	125.00	3.77	125.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8874	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%
TOTAL, OTHER LOCAL REVENUE			125.00	125.00	3.77	125.00	0.00	0.0%
TOTAL, REVENUES			125.00	125.00	3.77	125.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	84.39	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	84.39	2,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	1,500.00	0.00	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			0.00	0.00	1,500.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	(1,415.61)	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,500.00	2,500.00	(1,415.61)	2,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	167,580.00	167,580.00		163,775.00	(3,805.00)	-2.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,580.00	167,580.00		163,775.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			167,580.00	167,580.00		163,775.00		
2) Ending Net Position, June 30 (E + F1e)			170,080.00	170,080.00		166,275.00		
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	170,080.00	170,080.00		166,275.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	84.39	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	84.39	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	84.39	2,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,500.00	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 EXPENSES			0.00	0.00	1,500.00	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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	1,500.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
5. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	18.97	18.97	18.97	18.97	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.97	18.97	18.97	18.97	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,965.68	6,965.68	6,965.68	6,965.68	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			11,682,414.00	6,085,678.00	7,569,988.00	14,515,266.00	9,045,842.00	3,512,103.00	34,337,659.00	19,998,723.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,401,202.00	1,401,202.00	2,870,485.00	2,522,164.00	2,522,164.00	2,522,164.00	2,522,164.00	2,522,164.00
Property Taxes	8020-8079		21,267.00	152.00	1,040,208.00		51,519.00	29,749,979.00	1,263.00	
Miscellaneous Funds	8080-8099			(990,722.00)	(1,981,444.00)	(1,320,963.00)	(1,320,963.00)	(1,040,780.00)	(1,051,365.00)	(1,040,780.00)
Federal Revenue	8100-8299		55,959.00	34,807.00		75,560.00	12,681.00	630,262.00	256,612.00	
Other State Revenue	8300-8599				151,114.00	233,093.00	472,041.00	60,294.00	595,153.00	
Other Local Revenue	8600-8799		194,462.00	203,419.00	394,036.00	385,900.00	341,353.00	580,213.00	297,441.00	64,753.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,672,890.00	648,858.00	2,474,399.00	1,895,754.00	2,078,795.00	32,502,132.00	2,621,268.00	1,546,137.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,747,290.00	3,175,478.00	3,242,458.00	3,151,176.00	3,453,510.00	100,422.00	5,870,122.00	2,946,172.00
Classified Salaries	2000-2999		800,842.00	919,271.00	930,370.00	957,372.00	1,021,424.00	97,382.00	1,718,932.00	916,279.00
Employee Benefits	3000-3999		1,444,284.00	1,589,999.00	1,604,738.00	1,599,361.00	1,599,483.00	68,172.00	3,101,967.00	1,566,675.00
Books and Supplies	4000-4999		62,768.00	219,653.00	1,007,581.00	385,432.00	211,645.00	533,780.00	1,146,308.00	378,215.00
Services	5000-5999		815,407.00	654,087.00	918,378.00	1,156,901.00	451,477.00	621,593.00	748,800.00	1,028,800.00
Capital Outlay	6000-6599		203,276.00	276,193.00	229,905.00	255,207.00	277,383.00	12,114.00	3,266.00	109,612.00
Other Outgo	7000-7499						(45,894.00)		(85.00)	555.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,073,667.00	6,834,681.00	7,933,430.00	7,485,449.00	6,969,028.00	1,433,463.00	12,589,310.00	6,966,308.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,489,313.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,606.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,489,313.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,606.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	286,834.00	28.00	(30,062.00)
Due To Other Funds	9610									
Current Loans	9640				(9,020,884.00)				4,500,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	3,685,072.00	348,557.00	(9,028,219.00)	(10,584.00)	1,990,890.00	286,834.00	4,500,028.00	(30,062.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(1,195,759.00)	7,670,113.00	12,404,329.00	120,271.00	(643,506.00)	(243,113.00)	(4,370,894.00)	100,668.00
E. NET INCREASE/DECREASE (B - C + D)			(5,596,736.00)	1,484,290.00	6,945,298.00	(5,469,424.00)	(5,533,739.00)	30,825,556.00	(14,338,936.00)	(5,319,503.00)
F. ENDING CASH (A + E)			6,085,678.00	7,569,968.00	14,515,266.00	9,045,842.00	3,512,103.00	34,337,659.00	19,998,723.00	14,679,220.00
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):									
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	8010-8019	2,522,164.00	2,522,164.00	2,522,164.00	(1,721,799.00)			24,128,402.00	24,128,402.00
	8020-8079	(1,541.00)	21,435,034.00	879,692.00	5,421,107.00			58,598,680.00	58,598,680.00
	8080-8099	(2,015,497.00)	(1,008,051.00)	(1,008,051.00)	(1,117,262.00)		(1.00)	(13,895,879.00)	(13,895,879.00)
	8100-8299	125,404.00	180,630.00	73,259.00	8,076,739.00			9,521,913.00	9,521,913.00
	8300-8599	758,389.00	2,807,521.00	5,605,644.00			(1.00)	10,683,248.00	10,683,248.00
	8600-8799	240,452.00	211,143.00	288,033.00	2,501,731.00		1.00	5,702,937.00	5,702,937.00
	8910-8929							0.00	0.00
	8930-8979							0.00	0.00
		870,982.00	24,099,309.00	5,562,618.00	18,766,180.00	0.00	(1.00)	94,739,301.00	94,739,301.00
	TOTAL RECEIPTS								
C. DISBURSEMENTS									
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses	1000-1999	3,067,435.00	3,823,351.00	3,085,977.00	3,146,202.00			37,809,593.00	37,809,593.00
	2000-2999	948,468.00	1,138,990.00	943,368.00	1,254,733.00			11,647,431.00	11,647,431.00
	3000-3999	1,622,388.00	1,834,299.00	1,623,859.00	5,258,742.00		(1.00)	22,933,966.00	22,933,966.00
	4000-4999	361,615.00	690,171.00	1,201,728.00	8,468,586.00		1.00	14,647,465.00	14,647,465.00
	5000-5999	651,854.00	1,373,383.00	1,059,192.00	844,929.00			10,324,601.00	10,324,601.00
	6000-6599	213,942.00	(123,248.00)	43,556.00	531,817.00		1.00	2,033,024.00	2,033,024.00
	7000-7499	841.00	21,670.00	2,029.00	1,960,979.00		(1.00)	1,940,094.00	1,940,094.00
	7600-7629				87,016.00			87,016.00	87,016.00
	7630-7699							0.00	0.00
		6,866,343.00	8,758,616.00	7,959,709.00	21,552,986.00	0.00	0.00	101,423,190.00	101,423,190.00
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources SUBTOTAL	9111-9199							0.00	
	9200-9299	35,677.00	64,583.00	37,673.00	(16,184,113.00)		1.00	(461,554.00)	
	9310							0.00	
	9320							0.00	
	9330							0.00	
	9340							0.00	
	9490							0.00	
		35,677.00	64,583.00	37,673.00	(16,184,113.00)	0.00	1.00	(461,554.00)	
	Liabilities and Deferred Inflows								
	9500-9599	(457,733.00)	19,245.00	42,488.00	(6,319,418.00)			(452,018.00)	
Accounts Payable Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources SUBTOTAL Nonoperating Suspense Cleaning TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE (B - C + D) F. ENDING CASH (A + E)	9610							0.00	
	9640		4,500,000.00		20,884.00			0.00	
	9650							0.00	
	9690	(457,733.00)	4,519,245.00	42,488.00	(6,298,534.00)	0.00	0.00	(452,018.00)	
								0.00	
								0.00	
		493,410.00	(4,454,662.00)	(4,815.00)	(9,885,579.00)	0.00	1.00	(9,536.00)	
		(5,501,951.00)	10,886,031.00	(2,401,906.00)	(12,672,405.00)	0.00	0.00	(6,693,425.00)	(6,693,425.00)
		9,177,269.00	20,063,300.00	17,661,394.00	4,988,989.00				
								4,988,989.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,988,989.00	10,633,856.00	12,521,926.00	11,211,963.00	6,094,089.00	648,798.00	31,086,792.00	16,009,102.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,262,584.00	1,262,584.00	2,620,937.00	2,272,650.00	2,272,650.00	2,620,937.00	2,272,650.00	2,272,650.00
Property Taxes	8020-8079		20,931.00	150.00	1,023,760.00		50,704.00	29,279,556.00	1,243.00	
Miscellaneous Funds	8080-8099			(986,836.00)	(1,973,672.00)	(1,315,782.00)	(1,315,782.00)	(1,036,698.00)	(1,047,241.00)	(1,036,698.00)
Federal Revenue	8100-8299		13,772.00	8,566.00		18,596.00	3,121.00	155,110.00	63,153.00	
Other State Revenue	8300-8599				93,324.00	143,953.00	291,521.00	37,236.00	367,552.00	
Other Local Revenue	8600-8799		190,924.00	199,718.00	386,867.00	378,879.00	335,142.00	569,857.00	292,030.00	63,575.00
Interfund Transfers In	8810-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,488,211.00	484,182.00	2,151,216.00	1,498,296.00	1,637,356.00	31,625,798.00	1,949,387.00	1,299,527.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,679,875.00	3,097,556.00	3,162,892.00	3,073,850.00	3,368,765.00	97,957.00	5,726,077.00	2,873,876.00
Classified Salaries	2000-2999		797,287.00	915,190.00	926,240.00	953,122.00	1,016,890.00	96,950.00	1,711,301.00	912,212.00
Employee Benefits	3000-3999		1,500,215.00	1,651,572.00	1,666,882.00	1,661,297.00	1,661,424.00	70,812.00	3,222,092.00	1,648,119.00
Books and Supplies	4000-4999		22,359.00	78,244.00	358,916.00	130,173.00	75,391.00	190,141.00	408,333.00	134,726.00
Services	5000-5999		640,690.00	513,936.00	721,598.00	909,013.00	354,739.00	488,405.00	588,355.00	808,360.00
Capital Outlay	6000-6599		7,158.00	9,727.00	8,096.00	8,986.00	9,767.00	426.00	115.00	3,861.00
Other Outgo	7000-7499						(47,835.00)		(89.00)	578.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,647,584.00	6,266,225.00	6,844,624.00	6,736,441.00	6,439,141.00	944,691.00	11,656,184.00	6,381,732.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		2,489,312.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,607.00
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,489,312.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,607.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	286,834.00	27.00	(30,062.00)
Due To Other Funds	9610									
Current Loans	9640		(11,000,000.00)						5,500,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(7,314,928.00)	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	286,834.00	5,500,027.00	(30,062.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	9,804,240.00	7,670,113.00	3,383,445.00	120,271.00	(643,505.00)	(243,113.00)	(5,370,893.00)	100,669.00
E. NET INCREASE/DECREASE (B - C + D)			5,644,867.00	1,888,070.00	(1,309,953.00)	(5,117,874.00)	(5,445,291.00)	30,437,994.00	(15,077,690.00)	(4,981,536.00)
F. ENDING CASH (A + E)			10,633,856.00	12,521,926.00	11,211,963.00	6,094,089.00	648,798.00	31,086,792.00	16,009,102.00	11,027,566.00
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):									
A. BEGINNING CASH		11,027,566.00	6,128,860.00	15,646,958.00	12,911,020.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		2,620,937.00	2,272,650.00	2,272,650.00	2,620,937.00		2.00	26,644,818.00	26,644,818.00
Miscellaneous Funds		(1,517.00)	21,096,092.00	865,782.00	5,335,386.00			57,672,087.00	57,672,087.00
Federal Revenue		(2,007,592.00)	(1,004,097.00)	(1,004,097.00)	(1,112,880.00)		(1.00)	(13,841,376.00)	(13,841,376.00)
Other State Revenue		30,862.00	44,454.00	18,029.00	1,967,719.00			2,343,382.00	2,343,382.00
Other Local Revenue			466,362.00	1,733,857.00	3,461,909.00			6,597,714.00	6,597,714.00
Interfund Transfers In		236,077.00	207,301.00	282,792.00	2,456,213.00		(1.00)	5,599,174.00	5,599,174.00
All Other Financing Sources								0.00	
TOTAL RECEIPTS		878,767.00	23,084,762.00	4,169,013.00	14,749,284.00	0.00	0.00	85,015,799.00	85,015,799.00
C. DISBURSEMENTS									
Certificated Salaries		2,992,164.00	3,729,531.00	3,010,251.00	3,068,998.00			36,881,792.00	36,881,792.00
Classified Salaries		944,257.00	1,133,934.00	939,181.00	1,249,163.00			11,595,727.00	11,595,727.00
Employee Benefits		1,685,216.00	1,905,333.00	1,686,743.00	5,462,389.00		1.00	23,822,095.00	23,822,095.00
Books and Supplies		128,813.00	245,850.00	428,074.00	3,016,635.00		(1.00)	5,217,654.00	5,217,654.00
Services		512,024.00	1,079,109.00	832,239.00	663,887.00			8,112,355.00	8,112,355.00
Capital Outlay		7,533.00	(4,342.00)	1,533.00	18,728.00			71,588.00	71,588.00
Other Outgo		877.00	22,586.00	2,115.00	2,043,908.00			2,022,140.00	2,022,140.00
Interfund Transfers Out					(82,046.00)			(82,046.00)	(82,046.00)
All Other Financing Uses					326,838.00			326,838.00	326,838.00
TOTAL DISBURSEMENTS		6,270,884.00	8,112,001.00	6,900,136.00	15,768,500.00	0.00	0.00	87,968,143.00	87,968,143.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable		35,678.00	64,582.00	37,673.00	(7,905,841.00)			7,816,717.00	
Due From Other Funds								0.00	
Stores								0.00	
Prepaid Expenditures								0.00	
Other Current Assets								0.00	
Deferred Outflows of Resources								0.00	
SUBTOTAL		35,678.00	64,582.00	37,673.00	(7,905,841.00)	0.00	0.00	7,816,717.00	
Liabilities and Deferred Inflows									
Accounts Payable		(457,733.00)	19,245.00	42,488.00	(5,007,249.00)			860,150.00	
Due To Other Funds								0.00	
Current Loans			5,500,000.00					0.00	
Unearned Revenues								0.00	
Deferred Inflows of Resources								0.00	
SUBTOTAL		(457,733.00)	5,519,245.00	42,488.00	(5,007,249.00)	0.00	0.00	860,150.00	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		493,411.00	(5,454,663.00)	(4,815.00)	(2,898,592.00)	0.00	0.00	6,956,567.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,898,706.00)	9,518,098.00	(2,735,938.00)	(3,917,808.00)	0.00	0.00	4,004,223.00	(2,952,344.00)
F. ENDING CASH (A + E)		6,128,860.00	15,646,958.00	12,911,020.00	8,993,212.00				
G. ENDING CASH, PLUS CASH									
ACCUALS AND ADJUSTMENTS								8,993,212.00	

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	101,423,190.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,840,483.00
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	126,972.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	363,558.00
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	87,016.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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)				577,546.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		373,135.00
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)				90,378,296.00

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)*		6,965.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,974.80
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.)	75,443,968.53	10,830.81
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)	75,443,968.53	10,830.81
B. Required effort (Line A.2 times 90%)	67,899,571.68	9,747.73
C. Current year expenditures (Line I.E and Line II.B)	90,378,296.00	12,974.80
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

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) 2,608,264.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 69,599,220.00

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) 3.75%

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)	4,061,881.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,468,392.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	275,491.05
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)	5,805,764.05
9. Carry-Forward Adjustment (Part IV, Line F)	474,156.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,279,920.06

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,952,080.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,653,484.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,912,438.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,331,969.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	144,972.00
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)	597,279.00
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)	33,307.00
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)	856,826.00
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)	7,070,936.95
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)	105,890.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,385,699.00
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 B13a)	93,044,880.95

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)	6.24%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	6.75%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,805,764.05</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>37,081.59</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.77%) times Part III, Line B19); zero if negative	<u>474,156.01</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.77%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.77%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>474,156.01</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>474,156.01</u>

Approved indirect cost rate: 5.77%
Highest rate used in any program: 5.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	884,833.00	50,993.00	5.76%
01	3182	221,431.00	12,776.00	5.77%
01	3212	1,294,618.00	74,699.00	5.77%
01	3213	2,160,372.00	124,653.00	5.77%
01	3310	3,420,979.00	197,390.00	5.77%
01	3315	49,457.00	2,781.00	5.62%
01	3327	89,625.00	5,171.00	5.77%
01	3550	42,760.00	2,467.00	5.77%
01	4035	159,452.00	9,199.00	5.77%
01	4127	96,044.00	5,541.00	5.77%
01	4203	123,007.00	2,459.00	2.00%
01	6010	623,518.00	31,205.00	5.00%
01	6387	235,847.00	12,977.00	5.50%
01	6388	108,759.00	6,275.00	5.77%
01	6500	9,569,577.00	552,164.00	5.77%
01	6512	45,003.00	2,596.00	5.77%
01	6520	66,900.00	3,860.00	5.77%
01	6546	533,051.00	30,756.00	5.77%
01	7422	1,047,995.00	55,051.00	5.25%
01	8150	2,234,735.00	120,165.00	5.38%
01	9010	1,059,266.00	55,989.00	5.29%
11	3410	105,890.00	6,110.00	5.77%
13	5310	1,385,699.00	75,936.00	5.48%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	67,572,684.00	2.43%	69,217,010.00	4.29%	72,188,079.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,449,496.00	0.00%	1,449,496.00	0.00%	1,449,496.00
4. Other Local Revenues	8600-8799	1,762,814.00	-2.61%	1,716,734.00	0.00%	1,716,734.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(11,681,716.00)	4.11%	(12,161,427.00)	1.68%	(12,365,237.00)
6. Total (Sum lines A1 thru A5c)		59,103,278.00	1.89%	60,221,813.00	4.60%	62,989,072.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,437,572.00		31,250,503.00
b. Step & Column Adjustment				507,742.00		466,057.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				305,189.00		237,474.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,437,572.00	2.67%	31,250,503.00	2.25%	31,954,034.00
2. Classified Salaries						
a. Base Salaries				6,852,099.00		7,245,792.00
b. Step & Column Adjustment				56,706.00		62,052.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				336,987.00		15,734.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,852,099.00	5.75%	7,245,792.00	1.07%	7,323,578.00
3. Employee Benefits	3000-3999	14,196,734.00	9.88%	15,599,708.00	1.91%	15,897,901.00
4. Books and Supplies	4000-4999	7,286,986.00	-42.45%	4,193,672.00	0.00%	4,193,672.00
5. Services and Other Operating Expenditures	5000-5999	5,966,845.00	-4.54%	5,695,819.00	0.00%	5,695,819.00
6. Capital Outlay	6000-6999	137,870.00	-83.23%	23,125.00	0.00%	23,125.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,441,213.00)	-25.86%	(1,068,514.00)	0.00%	(1,068,514.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,016.00	275.61%	326,838.00	84.88%	604,266.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		63,548,909.00	-0.40%	63,291,943.00	2.14%	64,648,881.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,445,631.00)		(3,070,130.00)		(1,659,809.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,400,310.00		9,954,679.00		6,884,549.00
2. Ending Fund Balance (Sum lines C and D1)		9,954,679.00		6,884,549.00		5,224,740.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,042,696.00		2,639,044.00		2,686,435.00
2. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,954,679.00		6,884,549.00		5,224,740.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,042,696.00		2,639,044.00		2,686,435.00
c. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,949,679.00		6,884,549.00		5,224,740.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
22-23: Increase 2.0 FTE teaching staff and fund 2.0 middle school counselors from unrestricted. Move 2 Technology staff and kindergarten aides from restricted to unrestricted. Add 1.0 clerical staff and 1.0 custodial staff to TBHS. 23-24: Increase 2.0 FTE teaching staff and 1.0 VP at TBHS. Add .50 FTE clerk at TBHS.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,258,519.00	0.00%	1,258,519.00	0.00%	1,258,519.00
2. Federal Revenues	8100-8299	9,521,913.00	-75.39%	2,343,382.00	0.00%	2,343,382.00
3. Other State Revenues	8300-8599	9,233,752.00	-44.25%	5,148,218.00	0.00%	5,148,218.00
4. Other Local Revenues	8600-8799	3,940,123.00	-1.46%	3,882,440.00	0.00%	3,882,440.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,681,716.00	4.11%	12,161,427.00	1.68%	12,365,237.00
6. Total (Sum lines A1 thru A5c)		35,636,023.00	-30.42%	24,793,986.00	0.82%	24,997,796.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,372,021.00		5,631,289.00
b. Step & Column Adjustment				81,034.00		82,218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,821,766.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,372,021.00	-23.61%	5,631,289.00	1.46%	5,713,507.00
2. Classified Salaries						
a. Base Salaries				4,795,332.00		4,349,935.00
b. Step & Column Adjustment				57,095.00		57,854.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(502,492.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,795,332.00	-9.29%	4,349,935.00	1.33%	4,407,789.00
3. Employee Benefits	3000-3999	8,737,232.00	-5.89%	8,222,387.00	1.01%	8,305,057.00
4. Books and Supplies	4000-4999	7,360,479.00	-86.09%	1,023,982.00	0.00%	1,023,982.00
5. Services and Other Operating Expenditures	5000-5999	4,357,756.00	-44.55%	2,416,536.00	0.00%	2,416,536.00
6. Capital Outlay	6000-6999	1,895,154.00	-97.44%	48,463.00	0.00%	48,463.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,997,140.00	0.00%	1,997,140.00	0.00%	1,997,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,359,167.00	-27.42%	986,468.00	0.00%	986,468.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,874,281.00	-34.85%	24,676,200.00	0.90%	24,898,942.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,238,258.00)		117,786.00		98,854.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,039,925.00		3,801,667.00		3,919,453.00
2. Ending Fund Balance (Sum lines C and D1)		3,801,667.00		3,919,453.00		4,018,307.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,801,667.00		3,919,453.00		4,018,307.00
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)		3,801,667.00		3,919,453.00		4,018,307.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022-23: Eliminate, or transfer to unrestricted, positions funded with one-time money or carryover.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	68,831,203.00	2.39%	70,475,529.00	4.22%	73,446,598.00
2. Federal Revenues	8100-8299	9,521,913.00	-75.39%	2,343,382.00	0.00%	2,343,382.00
3. Other State Revenues	8300-8599	10,683,248.00	-38.24%	6,597,714.00	0.00%	6,597,714.00
4. Other Local Revenues	8600-8799	5,702,937.00	-1.82%	5,599,174.00	0.00%	5,599,174.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		94,739,301.00	-10.26%	85,015,799.00	3.49%	87,986,868.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,809,593.00		36,881,792.00
b. Step & Column Adjustment				588,776.00		548,275.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,516,577.00)		237,474.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,809,593.00	-2.45%	36,881,792.00	2.13%	37,667,541.00
2. Classified Salaries						
a. Base Salaries				11,647,431.00		11,595,727.00
b. Step & Column Adjustment				113,801.00		119,906.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(165,505.00)		15,734.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,647,431.00	-0.44%	11,595,727.00	1.17%	11,731,367.00
3. Employee Benefits	3000-3999	22,933,966.00	3.87%	23,822,095.00	1.60%	24,202,958.00
4. Books and Supplies	4000-4999	14,647,465.00	-64.38%	5,217,654.00	0.00%	5,217,654.00
5. Services and Other Operating Expenditures	5000-5999	10,324,601.00	-21.43%	8,112,355.00	0.00%	8,112,355.00
6. Capital Outlay	6000-6999	2,033,024.00	-96.48%	71,588.00	0.00%	71,588.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,022,140.00	0.00%	2,022,140.00	0.00%	2,022,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(82,046.00)	0.00%	(82,046.00)	0.00%	(82,046.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,016.00	275.61%	326,838.00	84.88%	604,266.00
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)		101,423,190.00	-13.27%	87,968,143.00	1.80%	89,547,823.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,683,889.00)		(2,952,344.00)		(1,560,955.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		20,440,235.00		13,756,346.00		10,804,002.00
2. Ending Fund Balance (Sum lines C and D1)		13,756,346.00		10,804,002.00		9,243,047.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	3,801,667.00		3,919,453.00		4,018,307.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,042,696.00		2,639,044.00		2,686,435.00
2. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,756,346.00		10,804,002.00		9,243,047.00

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,042,696.00		2,639,044.00		2,686,435.00
c. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,949,679.00		6,884,549.00		5,224,740.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.81%		7.83%		5.83%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,946.71		6,943.00		7,049.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		101,423,190.00		87,968,143.00		89,547,823.00
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)		101,423,190.00		87,968,143.00		89,547,823.00
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)		3,042,695.70		2,639,044.29		2,686,434.69
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)		3,042,695.70		2,639,044.29		2,686,434.69
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	0.00	0.00	(82,046.00)				
Other Sources/Uses Detail					0.00	87,016.00		
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	6,110.00	0.00				
Other Sources/Uses Detail					25,360.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	75,936.00	0.00				
Other Sources/Uses Detail					61,656.00	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					0.00	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	0.00	0.00						
Other Sources/Uses Detail					1,702,317.00	1,702,317.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,050,000.00		
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					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,050,000.00	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
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	82,046.00	(82,046.00)	2,839,333.00	2,839,333.00		

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	6,947.00	6,946.71		
Charter School	0.00	0.00		
Total ADA	6,947.00	6,946.71	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	7,061.00	6,943.00		
Charter School				
Total ADA	7,061.00	6,943.00	-1.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	7,132.00	7,049.00		
Charter School				
Total ADA	7,132.00	7,049.00	-1.2%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	7,209	7,308		
Charter School				
Total Enrollment	7,209	7,308	1.4%	Met
1st Subsequent Year (2022-23)				
District Regular	7,353	7,308		
Charter School				
Total Enrollment	7,353	7,308	-0.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	7,427	7,381		
Charter School				
Total Enrollment	7,427	7,381	-0.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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	6,779	7,081	
Charter School			
Total ADA/Enrollment	6,779	7,081	95.7%
Second Prior Year (2019-20)			
District Regular	6,947	7,206	
Charter School			
Total ADA/Enrollment	6,947	7,206	96.4%
First Prior Year (2020-21)			
District Regular	6,947	7,034	
Charter School	0		
Total ADA/Enrollment	6,947	7,034	98.8%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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	6,947	7,308		
Charter School	0			
Total ADA/Enrollment	6,947	7,308	95.1%	Met
1st Subsequent Year (2022-23)				
District Regular	6,943	7,308		
Charter School				
Total ADA/Enrollment	6,943	7,308	95.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	7,049	7,381		
Charter School				
Total ADA/Enrollment	7,049	7,381	95.5%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	82,418,264.00	82,727,082.00	0.4%	Met
1st Subsequent Year (2022-23)	85,364,451.00	84,316,905.00	-1.2%	Met
2nd Subsequent Year (2023-24)	88,949,977.00	87,574,300.00	-1.5%	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)	45,779,469.28	52,103,937.40	87.9%
Second Prior Year (2019-20)	47,042,207.44	53,048,320.02	88.7%
First Prior Year (2020-21)	49,344,108.50	55,406,554.54	89.1%
	Historical Average Ratio:		88.6%

	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):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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)	51,486,405.00	63,461,893.00	81.1%	Not Met
1st Subsequent Year (2022-23)	54,096,003.00	62,965,105.00	85.9%	Met
2nd Subsequent Year (2023-24)	55,175,513.00	64,044,615.00	86.2%	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)

The 21-22 interim budget includes over \$10 million in COVID-related funds. While much of this is spent on salaries and benefits, quite a bit is spent on supplies and projects. Therefore, the ratio is skewed in 21-22.

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	2,450,016.00	9,521,913.00	288.6%	Yes
1st Subsequent Year (2022-23)	2,296,287.00	2,343,382.00	2.1%	No
2nd Subsequent Year (2023-24)	2,296,287.00	2,343,382.00	2.1%	No

Explanation:
(required if Yes)

\$6.95 million in federal carryover revenues from 20-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	6,395,761.00	10,683,248.00	67.0%	Yes
1st Subsequent Year (2022-23)	6,395,761.00	6,597,714.00	3.2%	No
2nd Subsequent Year (2023-24)	6,395,761.00	6,597,714.00	3.2%	No

Explanation:
(required if Yes)

21-22: \$1.7 million in carryover from 20-21; Educator effectiveness block grant \$1.45 million; Increase in lottery revenues \$200k, Special Education Early Intervention Grant \$470k, Expanded Learning Opportunities Program \$475k. 22-23 and 23-24: Continuation of increase in lottery revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	4,756,812.00	5,702,937.00	19.9%	Yes
1st Subsequent Year (2022-23)	4,756,812.00	5,599,174.00	17.7%	Yes
2nd Subsequent Year (2023-24)	4,756,812.00	5,599,174.00	17.7%	Yes

Explanation:
(required if Yes)

21-22: Increase in local AB602 revenues \$590k, E-rate revenues \$120k, Facility use revenues \$80k, Insurance claim \$40k, TRAN interest revenues \$30k, 20-21 carryover \$55k. 22-23 and 23-24: same changes except insurance claim and prior-year carryover

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	5,071,777.00	14,647,465.00	188.8%	Yes
1st Subsequent Year (2022-23)	5,071,777.00	5,217,654.00	2.9%	No
2nd Subsequent Year (2023-24)	5,071,777.00	5,217,654.00	2.9%	No

Explanation:
(required if Yes)

Prior-year carryover: \$9.4 million

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	8,132,882.00	10,324,601.00	26.9%	Yes
1st Subsequent Year (2022-23)	8,132,882.00	8,112,355.00	-0.3%	No
2nd Subsequent Year (2023-24)	8,132,883.00	8,112,355.00	-0.3%	No

Explanation:
(required if Yes)

Because not all budgeted items will be spent in 21-22, we are basing the contribution on the district's total 2019-20

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	13,602,589.00	25,908,098.00	90.5%	Not Met
1st Subsequent Year (2022-23)	13,448,860.00	14,540,270.00	8.1%	Not Met
2nd Subsequent Year (2023-24)	13,448,860.00	14,540,270.00	8.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	13,204,659.00	24,972,066.00	89.1%	Not Met
1st Subsequent Year (2022-23)	13,204,659.00	13,330,009.00	0.9%	Met
2nd Subsequent Year (2023-24)	13,204,660.00	13,330,009.00	0.9%	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)	\$6.95 million in federal carryover revenues from 20-21.
Explanation: Other State Revenue (linked from 6A if NOT met)	21-22: \$1.7 million in carryover from 20-21; Educator effectiveness block grant \$1.45 million; Increase in lottery revenues \$200k, Special Education Early Intervention Grant \$470k, Expanded Learning Opportunities Program \$475k. 22-23 and 23-24: Continuation of increase in lottery revenues.
Explanation: Other Local Revenue (linked from 6A if NOT met)	21-22: Increase in local AB602 revenues \$590k, E-rate revenues \$120k, Facility use revenues \$80k, Insurance claim \$40k, TRAN interest revenues \$30k, 20-21 carryover \$55k. 22-23 and 23-24: same changes except Insurance claim and prior-year carryover

- 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)	Prior-year carryover: \$9.4 million
Explanation: Services and Other Exps (linked from 6A if NOT met)	Because not all budgeted items will be spent in 21-22, we are basing the contribution on the district's total 2019-20

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	2,503,715.16	2,324,203.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,324,203.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

Because not all budgeted items will be spent in 21-22, we are basing the contribution on the district's 2019-20 total general fund expenditures and transfers out, excluding STRS on-behalf payments.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.8%	7.8%	5.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	2.6%	1.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(4,445,631.00)	63,548,909.00	7.0%	Not Met
1st Subsequent Year (2022-23)	(3,070,130.00)	63,291,943.00	4.9%	Not Met
2nd Subsequent Year (2023-24)	(1,659,809.00)	64,648,881.00	2.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	21-22: \$3.6 million prior-year EFB carryover. The major contributor to the decrease in fund balance for the next two years is lower-than previously projected ADA. We will be closely monitoring actual ADA and will consider making expenditure reductions if necessary.
---------------------------------------	--

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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2021-22)		13,756,346.00	Met
1st Subsequent Year (2022-23)		10,804,002.00	Met
2nd Subsequent Year (2023-24)		9,243,047.00	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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2021-22)		4,988,989.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,947	6,943	7,049
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	101,423,190.00	87,968,143.00	89,547,823.00
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)	101,423,190.00	87,968,143.00	89,547,823.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,042,695.70	2,639,044.29	2,686,434.69
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,042,695.70	2,639,044.29	2,686,434.69

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	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
(Unrestricted resources 0000-1999 except Line 4)			
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)	3,042,696.00	2,639,044.00	2,686,435.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,906,983.00	4,245,505.00	2,538,305.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, 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)	9,949,679.00	6,884,549.00	5,224,740.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.81%	7.83%	5.83%
District's Reserve Standard (Section 10B, Line 7):	3,042,695.70	2,639,044.29	2,686,434.69
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(12,227,610.00)	(11,681,716.00)	-4.5%	(545,894.00)	Met
1st Subsequent Year (2022-23)	(12,394,771.00)	(11,933,011.00)	-3.7%	(461,760.00)	Met
2nd Subsequent Year (2023-24)	(12,603,394.00)	(12,136,821.00)	-3.7%	(466,573.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	256,881.00	87,016.00	-66.1%	(169,865.00)	Not Met
1st Subsequent Year (2022-23)	569,410.00	326,838.00	-42.6%	(242,572.00)	Not Met
2nd Subsequent Year (2023-24)	604,266.00	604,266.00	0.0%	0.00	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. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since 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)

The continuation of the 20-21 NSLP program, which provided a school lunch to every student every day, has increased the district's Cafeteria revenues more than its expenditures. Therefore, less of a contribution is needed. 2022-23 will begin the year with a fund balance so that year's contribution will be less than projected at adopted budget.

- 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)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	112,035,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

2015 Refunding Mello-Roos Bonds	49/86xx	49/743x	8,832,113
Series 2016 Refunding COP	49/86xx	49/743x	65,140,000
Series 2017 Refunding COP	49/86xx	49/743x	49,730,000
Series 2019 Refunding COP	49/86xx	49/743x	8,200,000
Bond Anticipation Notes	21/8951	21/743x	53,525,000
GAN Lease	21/8979	21/743x	18,887,598
TOTAL:			316,349,711

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	7,429,851	7,430,676	7,431,851	7,422,951
Supp Early Retirement Program	205,180	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2015 Refunding Mello-Roos Bonds	885,333	882,999	881,472	878,472
Series 2016 Refunding COP	3,335,494	3,551,494	3,813,769	4,111,419
Series 2017 Refunding COP	2,585,238	2,458,638	2,249,688	2,136,588
Series 2019 Refunding COP	355,538	338,988	342,492	340,852
Bond Anticipation Notes	984,265	1,070,500	1,070,500	1,070,500
GAN Lease	457,080	457,080	506,777	505,567
Total Annual Payments:	16,237,979	16,190,375	16,296,549	16,466,349
Has total annual payment increased over prior year (2020-21)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Small annual increases, primarily in the Series 2016 Refunding COP.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)
- 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.

Budget Adoption (Form 01CS, Item S7A)	First Interim
14,637,337.00	14,637,337.00
4,873,213.00	4,873,213.00
9,764,124.00	9,764,124.00

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 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)
- 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)
- 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)
- d. Number of retirees receiving OPEB benefits
- Current Year (2021-22)
- 1st Subsequent Year (2022-23)
- 2nd Subsequent Year (2023-24)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

181,798.00	183,506.00
181,798.00	183,506.00
181,798.00	183,506.00

498,715.00	498,715.00
563,448.00	563,448.00
693,767.00	693,767.00

18	18
18	18
18	18

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)

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

- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4. Comments:

--

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	356.5	369.9	372.9	374.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

--	--	--

Certificated (Non-management) 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)

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

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

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

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

- 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?

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

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.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	224.3	264.0	266.0	266.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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:

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?

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	61.2	66.0	66.0	67.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

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.

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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)

The former superintendent retired on June 30, 2021 and the former Assistant Superintendent of Ed Services, who has been with the district for many years, became superintendent.

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 2:06:35 PM

31-66951-00000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Western Placer Unified

Placer 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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	8634	-12,000.00

Explanation: Because free lunch is provided to all students in 21-22, we have no food sales revenue. Additionally, we have refunded many students who had balances in their cafeteria accounts, leading to negative revenue in the current year.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 2:06:48 PM

31-66951-0000000

First Interim
2021-22 Actuals to Date
Technical Review Checks

Western Placer Unified

Placer 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT		RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6537-0-5760-1180-5800	6537	13,819.95	
Explanation: This is the resource assigned to the Special Education Learning Recovery Support program.			
01-6537-0-0000-0000-979Z	6537	-13,819.95	
01-6537-0-0000-0000-9790	6537	-13,819.95	

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT		FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB				
01-6537-0-0000-0000-9790	01	6537	-13,819.95	
01-6537-0-0000-0000-979Z	01	6537	-13,819.95	
01-6537-0-5760-1180-5800	01	6537	13,819.95	
Explanation: This is the resource assigned to the Special Education Learning Recovery Support program.				

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.