



Mt. Diablo Unified School District

Second Interim

2021-22

Presented to the Board of Education
March 9, 2022

Mt. Diablo Unified School District

Board of Education

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**Mt. Diablo Unified School District
2021-22 Second Interim Report**

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Mt. Diablo Unified School District
2021-22 Second Interim Budget and Multi Year Fiscal Projection
January 31, 2022

Presented March 9, 2022

Education Code Section 42130 requires school districts to prepare interim financial reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future years financial obligations.

The requirement includes filing two interim financial reports during the year. The First Interim Report, as of October 31, requires Board approval by December 15. The Second Interim Report, as of January 31, requires Board approval by March 15. The interim reports must include a certification of whether the District can meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

Districts must submit the completed reports for review to the County Office of Education who then either agrees with the district’s certification or changes it based on what their reviews tell them. That final certification is then submitted to the State of California.

This is the second of two interim financial reports presented to the Board of Education for the 2021-22 fiscal year. This report provides financial information as of January 31, 2022.

Financial Report Information

This Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code Structure) Second Interim Report, as well as additional information to assist in understanding the information being reported on the SACS forms.

California school district revenues and expenditures are subject to constant change throughout the year. School district budgets are not static, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the district. The First Interim Report’s financial projections have been updated to reflect information received since the budget adoption in June.

The interim report projects the general fund financial status through year-end, June 30. A multi-year projection is also required to determine if the district will be financially solvent for the current year, as well as two subsequent years. A cash flow projection is also required to

determine if the district will have enough cash to meet its financial obligations through June 30.

The Second Interim Report also includes supporting documents such as the Local Control Funding Formula (LCFF) funding calculation, Average Daily Attendance (ADA) estimates, and the Criteria and Standards report.

The district has completed an in-depth review of all budget lines with revisions occurring as deemed necessary and appropriate. This report includes assumptions and projections made with the best and most up-to-date information available at this time.

The Common Message (Business and Administration Steering Committee)

On January 10, 2022, Gov. Gavin Newsom released the proposed state budget. The proposal includes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 5.33% COLA to special education and all other programs outside the LCFF.

The proposed budget includes an additional contribution of \$3.1 billion to the Public School System Stabilization Account. The 2021-22 contribution triggered the cap on district reserves effective with the 2022-23 Adopted Budget. There is insufficient information to determine local impact of the one-time proposals, and they therefore are listed for reference only. Other funding priorities in the Governor's Proposed Budget are:

- \$1.2 billion to amend the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of three prior years' ADA
- Additional \$3.4 billion, for a total of \$4.4 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
- \$650 million for universal access to school meals
- \$640 million (Prop. 98 "rebenched") for transitional kindergarten (TK) expansion
- \$383 million to add one certificated or classified staff to every TK class
- \$500 million to increase the special education base funding formula
- \$1.5 billion (one-time) for college and career pathways
- \$500 million (one-time) for dual enrollment
- \$1.5 billion (one-time) to support electric buses
- \$1.3 billion (general fund one-time) to support the School Facilities Program

Independent Study

Average daily attendance (ADA) has declined by both enrollment declines as well as a lower rate of attendance per enrolled pupil due to COVID-19 quarantines. The Budget Act of 2021-22 encouraged districts to enroll students in independent study as an alternative method of providing instruction to students and generating attendance due to a COVID related exposure, illness, or parental preference. However, while some flexibility was granted for the time required to obtain a fully signed agreement and the minimum amount of time required

to participate in independent study to generate ADA, no flexibility was provided to attendance accounting rules for quantifying time value of work. The 2022-23 budget proposes a change to traditional independent study attendance accounting, which will allow LEAs to continue independent study as a viable option to count instructional time for student work completed remotely. LEAs can choose between traditional independent study and course-based independent study to create quality short- and long-term remote instruction models that best serve the needs of their students.

To streamline the administration of these programs, the budget:

1. Allows documented participation in synchronous instruction to count for instructional time in traditional independent study, in addition to student work product.
2. Provides continued flexibility on the timeline for an LEA to collect a signed independent study plan for students who are projected to participate in independent study for fewer than 15 days.
3. Eliminates the requirement that all persons who have direct responsibility for providing assistance to an independent study student sign the independent study plan and clarifies that a certificated employee(s) designated as having responsibility for the special education programming of the pupil, as applicable, must sign the plan.

Local Control Funding Formula

The budget proposes a cost of living adjustment (COLA) of 5.33% to the LCFF, with total LCFF funding increasing to \$70.5 billion inclusive of the additional transitional kindergarten students that become eligible for LCFF funding in 2022-23. The budget also proposes an additional \$383 million to support the lower pupil to adult ratios required in transitional kindergarten. These additional funds will be allocated through the LCFF as an add-on to the LCFF.

Declining enrollment projections due to ongoing demographic trends were exacerbated over the last two years due to the COVID-19 pandemic. Under current law, the LCFF for school districts is funded on the greater of current or prior year ADA. The budget proposes to permanently alter the formula from the greater of current or prior year ADA, to the greater of current year, prior year, or average of three prior years' ADA, whichever is greater, which would allow an extended period of time to adjust budgets for the significant ADA declines most districts have realized. Districts will be funded on the option that provides the highest revenue. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA. The budget does not propose providing the declining enrollment formula adjustment for charter schools or county offices of education; however, the Governor acknowledges the need for further review.

All LEAs should develop multiple scenarios using all available options including the proposed three-year average. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Request for Allowance of Attendance Due to Emergency Conditions: Form J-13A

LEAs that experienced a COVID-19 related material decrease in attendance or school closure prior to September 1, 2021, may submit a Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) to mitigate losses of ADA and receive instructional time credit as usual.

AB 130 introduced significant changes to the Form J-13A process for material decreases in attendance and for school closures occurring between September 1, 2021 and June 30, 2022. Chief among the changes is a requirement to submit a plan with all J-13A requests to provide independent study during school closures and material losses in attendance that meet the following requirements:

- Independent study is offered to any student impacted within 10 days of the first day of a school closure or material decrease in attendance. Students with exceptional needs shall receive the services identified in their IEP and may participate in an independent study program.
- Require reopening for in-person instruction as soon as possible unless prohibited by the local or state health officer.
- Include information regarding establishing independent study master agreements in a reasonable amount of time.
- For school closures or material decreases in attendance for 15 days or less, or if an LEA has a waiver of the requirement to offer independent study, the plan is not required to include:
 - Procedures for tiered reengagement strategies
 - A plan to provide opportunities for daily synchronous instruction for students in in grades TK/K-3
 - A plan to provide opportunities for both daily live interaction and at least weekly synchronous instruction for students in grades 4-8
 - A plan to provide opportunities for at least weekly synchronous instruction for students in grades 9-12, or
 - A plan to return to in-person instruction within five instructional days if requested by the parents or guardians

AB 130 as amended by AB 167 amended education code to restrict J-13A requests to mitigate losses of attendance-based funding or for attendance credit due to COVID-19 related school closures or material decreases in attendance related solely to:

- Students in community day schools
- Students with exceptional needs whose IEP does not specifically provide for participation in independent study
- Staff shortages meeting the following conditions:
 - The LEA is unable to provide in-person instruction to students due to staffing shortages caused by staff COVID-19 exposure quarantine or infection, pursuant to local or state public health guidance.
 - For certificated staff shortages, the LEA has exhausted all options for obtaining staff coverage, including using all certificated staff and substitute teacher options, and has consulted with their county office of education and the CDE

prior to the LEA’s final decision to close, and has determined that staffing needs cannot be met through any option.

- For classified staff shortages, the LEA has exhausted all options for obtaining staff coverage, including using all staff options, and has consulted with their county office of education and the CDE prior to the LEA’s final decision to close, and has determined that staffing needs cannot be met through any option.

LEAs may claim apportionment attendance through the provision of independent study for all other COVID-19 related disruptions to in-person learning. LEAs may still use the J-13A process to request instructional time credit to meet the annual day and minute requirements and avoid audit penalties if LEAs certify to offering independent study to all eligible students during the school closure.

New Plan Requirements

AB 130 and AB 167 created multiple new planning requirements for the 2021-22 fiscal year. In addition to the revised LCAP requirements described in the LCAP section, the following plans must be developed or updated by LEAs this year:

Plan	Deadline	Required Template?	Approval
ESSER III Safe Return to In-Person Instruction	Every 6 months after initial assurances	Yes, for initial assurances, no thereafter	Post on website
A-G Completion Improvement Grant	4/1/22	No	Present at public board meeting, adopt at subsequent board meeting
Prekindergarten Planning Grant	6/30/22	Optional (Includes data CDE will require)	Board adopts at public meeting
Expanded Learning Opportunities Program	Before beginning program operation	Yes	Board adopts at public meeting. Post on website

Local Control Accountability Plan

At their November 2021 meeting the State Board of Education (SBE) adopted a revised LCAP template and action (expenditure) tables, and a template for the mid-year one-time supplement to the annual update. The Budget Overview for Parents template has also been updated to align with changes to the LCAP.

The changes to the LCAP address new requirements imposed by AB 130 and AB 167 including carryover calculation requirements and a demonstration of how the additional (65%) concentration grant add-on funding is being used.

Also, the LCAP template instructions, which LEAs are legally required to follow, have been revised to indicate the following: “Note: For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.”

The new carryover calculation must be completed as part of the annual update this year for incorporation into 2022-23 adopted LCAPs. In light of the changes to the LCAP instructions and the shifts in programming caused by COVID, LEAs should be closely examining their actions and expenditures to date, and plans for the remainder of the fiscal year, to assess progress toward meeting the increased services requirement in 2021-22.

LEAs are required to present the supplement to the annual update at a regularly scheduled board meeting on or before February 28, 2022. LEAs can use the supplement as an opportunity to preview for educational partners any changes or additions to planned actions and services due to changing circumstances, funding and rules. This will lay the groundwork for inclusion of such changes and additions in the annual update as part of the 2022-23 adopted LCAP.

Reserves / Reserve Cap

Significant increases projected for state revenue come with strings. For the first time, with the 2021-22 fiscal year, all the conditions are met that trigger the requirement on district reserve caps. Senate Bill (SB) 751, codified in Education Code Section 42127.01, set the threshold for triggering the cap when state reserve reaches 3% of the K-12 portion of Prop. 98 in that same year. Beginning in 2022-23 for the budget adoption cycle, district reserves will be capped at 10% using the assigned/unassigned ending balance within the general fund and special reserve funds. Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Districts should begin to anticipate whether their 2022-23 ending assigned and unassigned reserves in the general fund 01 and fund 17 combined are no more than 10% of annual expenditures. In the event that a district is not exempt from the reserve cap, a district has several options available locally to ensure compliance:

- Commit reserves rather than leaving reserves in assigned or unassigned – a commitment requires board action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the General Fund
- If a formal salary offer has been negotiated, but negotiation remain unsettled, consider budgeting the cost of the formal salary offer

A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) in SB 751 for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits. Before assuming that a waiver will be approved, districts should exhaust all efforts locally to comply with the law. If a pathway is not available locally begin conversations with your COE sooner rather than later. A district shall not adopt a budget that does not comply with the 10% provision.

Early Childhood Education

The Governor's 2022-23 budget proposal includes additional investments in early childhood. Guided by the Master Plan for Early Learning and Care, the governor proposes the following:

- 5.33% COLA
- Universal Transitional Kindergarten (UTK)

As described in the Early Childhood section of the proposal:

- \$639.2 million of general fund is proposed to expand eligibility for transitional kindergarten to all children turning 5 years old between September 2 and February 2 beginning in 2022-23. These funds will increase the Prop. 98 guarantee through the process of rebenching.
- \$383 million Prop. 98 general fund to add a staff to every transitional kindergarten class, reducing pupil to adult ratios to 12:1 to align more closely with the State Preschool Program. The governor proposes an add-on to the LCFF of \$2,813 for every TK ADA (greater of current of prior year), subject to the annual COLA, to fund the lower student-to-staff ratio.

The budget proposal clarifies language requiring at least 10 percent of a part-day California state preschool program contracting agency's funded enrollment shall be reserved for children with exceptional needs, as defined by Section 8205, and serve those children.

As well as:

- The department shall review data on compliance and provide technical assistance to California state preschool program contracting agencies to assist them in meeting this requirement.
- Agencies shall be fully funded for 10 percent of funded enrollment, to ensure funding is available to enroll children with exceptional needs within the 10 percent set-aside at any point during the fiscal year. Agencies not meeting the requirement to fill 10 percent of funded enrollment with children with exceptional needs shall conduct community outreach to special education partners to recruit additional children with exceptional needs into their programs.
- Beginning July 1, 2025, any agency not meeting the requirement pursuant to subparagraph (1) may be put on a conditional contract as defined in Section 8314

unless they have applied and been approved for a waiver pursuant to subparagraph (ii).

- (ii) The Superintendent shall create an ongoing waiver process for agencies not able to meet this requirement. (3) Children with exceptional needs attending California state preschool programs shall be educated in the least restrictive environment in accordance with 20 U.S.C.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 5.33%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a Base Rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA-level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based upon ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the Base Rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEA's individual allocations. Funding exhibits for each LEA will be provided by CDE and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Educationally Related Mental Health Services funding will be allocated directly to LEAs based upon current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2024-25 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process

Universal School Meals

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per school day to any students that request a meal. The January proposal for the 2022-23 budget provides additional resources to implement this program. LEAs eligible for a federal universal meal provision, will be required to apply for a provision by June 30, 2022 to reduce volatility in costs to the state and to maximize federal reimbursement for meals served.

In preparation for implementation, the administration provides funding for school kitchen upgrades and staff training.

2021 Budget Act

- \$120 million for school kitchen upgrades
- \$54 million for universal access to subsidized meals (beginning in 2022-23)

January Proposal for 2022-23

- Additional \$596 million for universal access to subsidized meals (total \$650 million including \$54 million provided in the 2021 Budget Act)
- Additional \$450 million for school kitchen upgrades and training
- \$30 million for Farm to School Program
- \$3 million to expand regional California Farm to School Network (16 positions)
- Additional \$3 million (total \$4.017 million) to support the School Breakfast and Summer Meal Start-Up and Expansion Grant

School nutrition programs should be developing plans for infrastructure and equipment, staffing, training, and development of multiyear projections with financial assumptions.

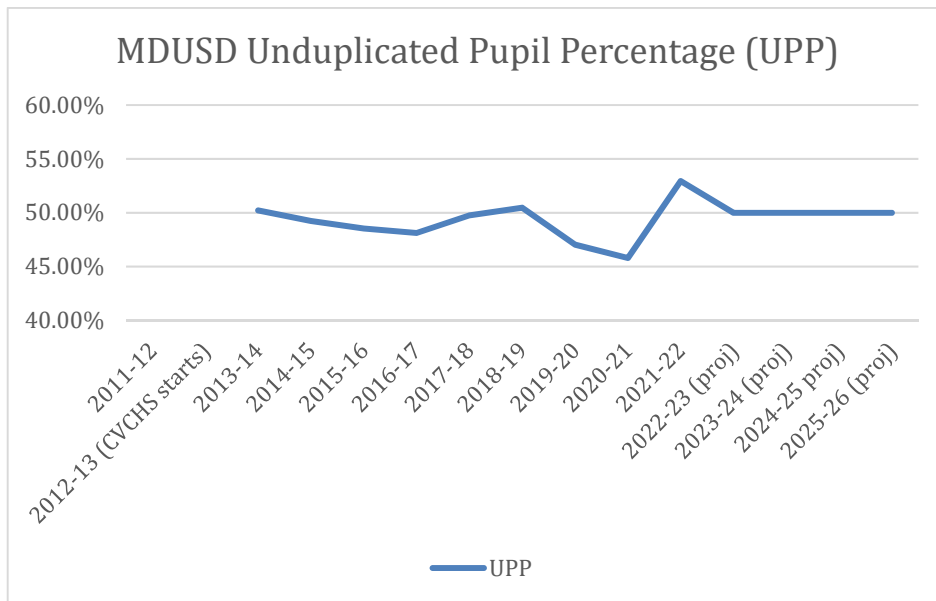
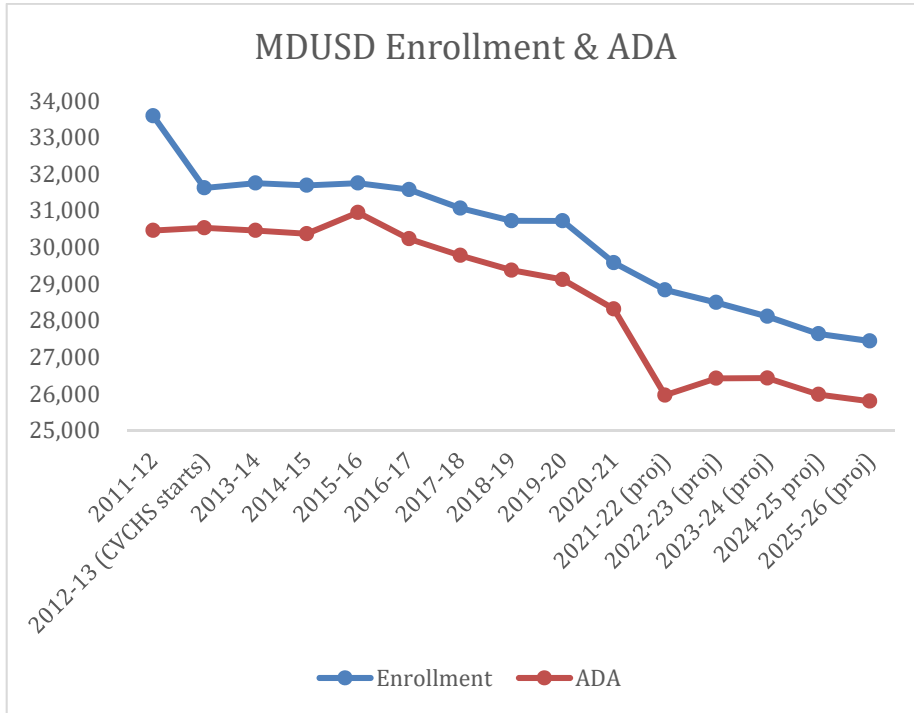
2021-22 Mt. Diablo Unified School District Primary Budget Components

- ❖ Enrollment for 2021-22 used for the 2nd Interim is 28,839 (12/17/21 certified CALPADS), 28,494 for 2022-23, and 28,115 for 2023-24.
- ❖ Average Daily Attendance (ADA) is estimated at 25,962. Due to the pandemic, LCFF revenue will be based on the prior year ADA of 29,122, which is from 2019-20.
- ❖ The District's single-year unduplicated pupil percentage for 2021-22 is 53%. Supplemental and concentration funding is calculated using a three-year average, which is 48.5%.
- ❖ Cost of Living Adjustments (COLA) is 1.70%. The compound COLA with 2020-21 (2.31%) for LCFF base is 5.07%, 5.33% for 2022-23, and 3.61% for 2023-24.
- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.79 for Grades K-8 ADA and \$63.17 for Grades 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.
- ❖ The 1st and 2nd year of textbook adoption costs are included in the unrestricted and restricted general fund expenditure.

Enrollment, Unduplicated Pupil Percentage (UPP), and Average Daily Attendance (ADA)

The District anticipates a continued decline in enrollment. The addition of TK is expected to slow the decline slightly. For the Second Interim, the CALPADS that was certified in December was used, which was 28,839. The District anticipates 2022-23 enrollment to be 28,494 and 2023-24 to be 28,115, which is a little over 1% decline. The 2021-22 district ADA at P1 was 92.54%. The current ADA (2/25/22) was 83.21, which was mainly a result of the Omicron variant. The district anticipates this ADA to recover to 90% by the P2 attendance period and back to 94% by 2023-24. Unduplicated Pupil Percentage was 47% in 19-20 and 46% in 20-21. The current year's percentage was a historical high level of 53%. The projections for the subsequent years is 50%.

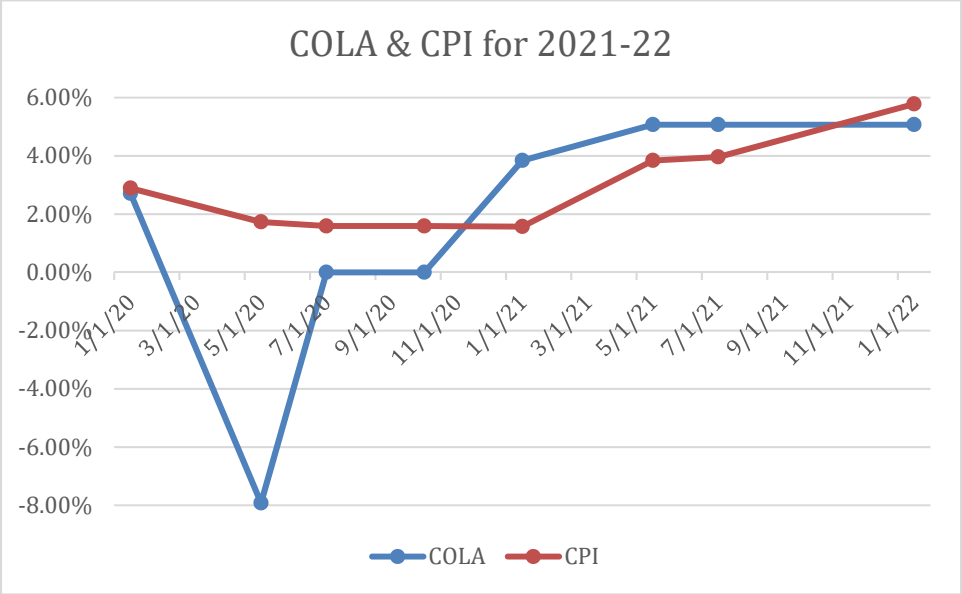
Following is a graphical representation of Enrollment, UPC, and ADA:



LCFF Cost of Living Adjustment (COLA)

The District uses LCFF Cost of Living Adjustment (COLA) and Consumer Price Index (CPI) that is released by the School Services of California (SSC) for the multi-year projections. These percentages are updated based on the economies at the time. Opinions on the percentage can vary between agencies. MDUSD uses SSC Dartboard to stay consistent.

Here are the historical changes in COLA and CPI for 2021-22. Dates in the chart are the release dates.

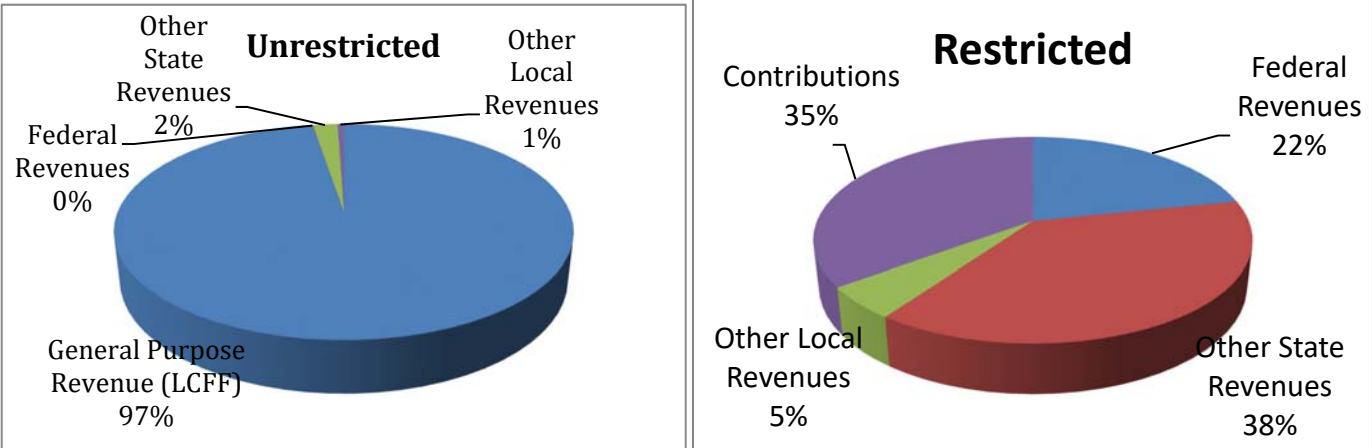


General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Restricted
General Purpose Revenue	290,685,651	-
Federal Revenues	104,398	41,512,883
Other State Revenues	6,197,364	72,768,081
Other Local Revenues	1,592,578	9,674,669
Contributions	(66,945,059)	66,945,059
Total	231,634,932	190,900,692

Following is a graphical representation of revenues by percentage:



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

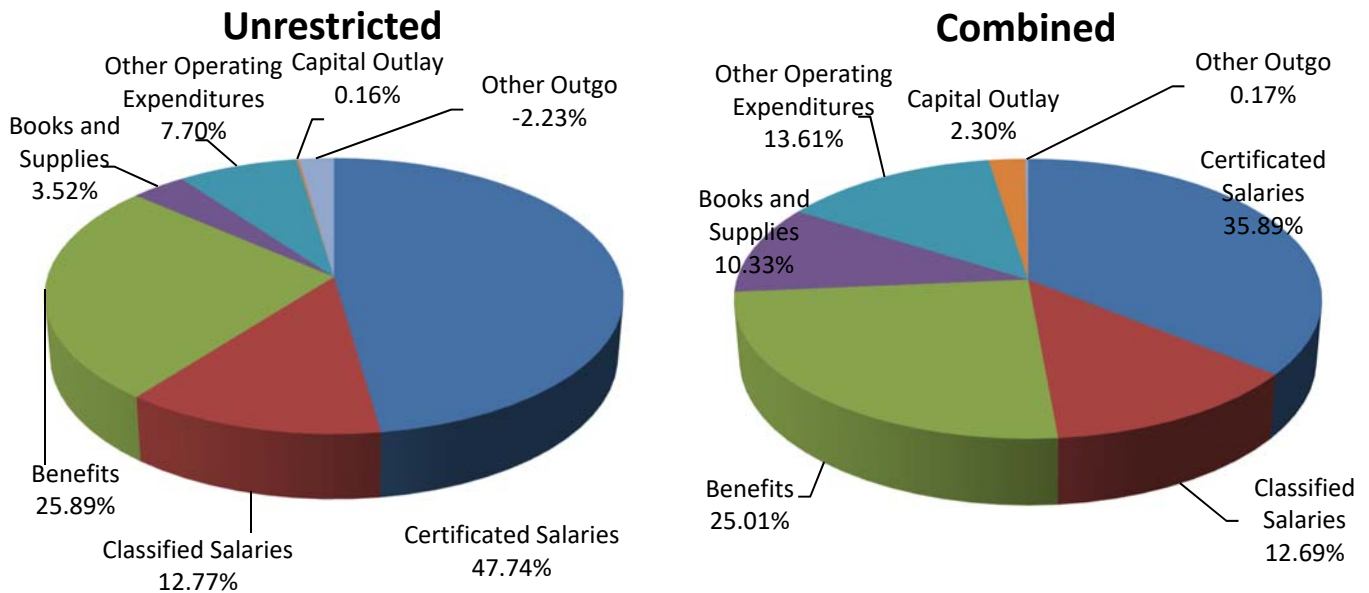
Education Protection Account (EPA) Budget	
<i>2021-22 Fiscal Year</i>	
Description	Amount
Beginning Balance	\$0
Budgeted Revenues:	
<i>Estimated EPA Funds</i>	\$5,421,080
Budgeted EPA Expenditures:	
<i>Certificated Instructional Salaries</i>	\$4,029,296
<i>Classified Salaries</i>	\$0
<i>Fixed Benefits & Health and Welfare</i>	\$1,391,784
<i>Books and Supplies</i>	\$0
<i>Travel and Conference</i>	\$0
<i>Contracts</i>	\$0
Total	<u>\$5,421,080</u>
Ending Balance	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90.4% of the District's unrestricted budget.

Description	Unrestricted	Combined
Certificated Salaries	\$112,259,467	\$149,665,721
Classified Salaries	\$30,028,579	\$52,936,259
Benefits	\$60,876,564	\$104,323,341
Books and Supplies	\$8,276,273	\$43,072,717
Other Operating Expenditures	\$18,101,547	\$56,759,461
Capital Outlay	\$373,694	\$9,588,928
Other Outgo	-\$5,247,852	\$708,397
TOTAL	\$224,668,271	\$417,054,824

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education	\$54,295,122
Routine Restricted Maintenance	\$11,540,307
Athletics, MDEA Reps	\$1,109,630
From General Fund	\$66,945,059

General Fund Summary

The District's 2021--22 Unrestricted General Fund projects a total operating surplus of \$7 million resulting in an estimated ending fund balance of \$73 million. The components of the District's fund balance are as follows: revolving cash & other non-spendable - \$712K; economic uncertainty - \$12.5M; detailed description of assigned & unassigned balances is illustrated below.

Description	2021-22
Beginning Fund Balance	66,133,492
Plus: Net Change	6,966,661
Ending Fund Balance	73,100,153
Minus: Non Spendable	712,000
Minus: Reserve for Economic Uncertainties (3%)	12,511,645
Reserved for Textbook Adoption, Payment for 403(b) Supplementary Retirement, LCFF Supplemental Fund, Vacation Payout, and Future Employee Compensation	41,554,923

Cash Flow

In 2020-21, the State proposed deferring part of LCFF funding from February 2020 through June 2020 apportionments to July 2020 through November 2020. The District anticipated having negative cash balances in most months during the 2020-21 school year starting February 2021. To mitigate the anticipated cash shortfall, the District issued Tax Revenue Anticipation Notes for \$41M in February 2021, which was paid off this year in November 2021. All the deferred apportionment was delivered to the District in July 2021. The District anticipates having positive monthly cash balances during the 2021-22 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its financial obligations.

It is important to remember that cash balance does not equal the amount of cash the district has in the bank. It is a combination of cash in the bank, receivables, and payables, which are different from actual cash.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund	2020-21	Est. Net Change	2021-22
General (Unrestricted & Restricted)	\$63,594,402	\$31,207,095	\$94,801,497
SACS Fund 08 - Student Activity Fund	\$889,104	\$0	\$889,104
SACS Fund 09 - Charter Schools Special Revenue Fund	\$1,609,163	-\$272,504	\$1,336,659
SACS Fund 11 - Adult Education Fund	\$2,337,466	-\$635,152	\$1,702,314
SACS Fund 13 - Cafeteria Special Revenue Fund	\$5,194,400	\$4,073,186	\$9,267,586
SACS Fund 21 - Building Fund	\$42,712,771	-\$24,738,654	\$17,974,116
SACS Fund 25 - Capital Facilities Fund	\$14,707,278	\$1,213,394	\$15,920,672
SACS Fund 35 - County School Facilities Fund	\$3,455,295	-\$28,615	\$3,426,680
SACS Fund 49 - Capital Projects Fund for Blended Component Units	\$2,718,306	\$1,218,129	\$3,936,435
SACS Fund 51 - Bond Interest and Redemption Fund	\$41,605,392	\$3,603,187	\$45,208,579
SACS Fund 52 - Debt Service Fund for Blended Component Units	\$6,708,983	\$89,673	\$6,798,656
SACS Fund 73 - Foundation Private-Purpose Trust Fund	\$59,279	\$326	\$59,605
TOTAL	\$185,591,838	\$15,730,065	\$201,321,902

Multiyear Projections

General Planning Factors:

Key planning factors for LEAs to incorporate into their 2021-22 First Interim reporting and multiyear projections are listed below and are based on the latest information available:

Description	Fiscal Year		
	2021-22	2022-23	2023-24
Planning Factor			
Department of Finance (DOF) Statutory COLA	1.70%	5.33%	3.61%
2020-21 COLA recaptured in 2021-22	2.31%	0.00%	0.00%
Funded LCFF COLA	5.07%	5.33%	3.61%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates (PERS Board / Actuary)	22.91%	26.10%	27.10%
State Unemployment Insurance Rate	0.50%	0.50%	0.20%
California CPI	5.78%	3.69%	2.90%
Lottery – Unrestricted per ADA	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$65	\$65	\$65
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.54	\$35.79
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$66.54	\$68.94
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$18.13	\$18.78
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$50.39	\$52.21

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

The ADA hold harmless for the current year allowed MDUSD to receive funding based on the 2019-20 ADA. As a declining enrollment district, MDUSD is able to take advantage of the prior year ADA guarantee in 2021-22 as well. The funding for 2021-22 is based on the 2020-21 ADA, which is in fact the 2019-20 ADA. This, however, ends in 2022-23 when funding will be based on the 2021-22 ADA. As it was mentioned earlier, the 2021-22 district ADA at P1 was 92.54%. The current ADA (2/25/22) was 83.21, which was mainly a result of the Omicron variant. The district anticipates this ADA to recover to 90% by the P2 attendance period, recover more in 2022-23 to be 93% and return to the pre-pandemic level of 94% in 2023-24.

The declining enrollment has been a significant fiscal challenge to many districts. The Governor's Budget in January proposed an amendment to how schools are funded under the LCFF. The proposal amend the current Ed Code and allow a third option for funded ADA. Beginning in 2022-23, school districts can be funded on the greater of prior year ADA, current year ADA, or average of three prior years ADA.

In addition to the Governor's ADA proposal, there are four bills that affect how districts are funded. We do not know which will, if any, be enacted. For the Second Interim, the LCFF revenue projections did not include any of these proposals. We will update the LCFF revenue projections once it is enacted into Law, which should be late June 2022 at the earliest.

The unduplicated Pupil Count (UPC) is 15,270 (52.9%) in the 2021-22 school year per CALPADS certified in December. LCFF supplemental funding is based on the three-year averaged Unduplicated Pupil Count (UPC) rate, which is calculated based on 2019-20, 2020-21, and 2021-22. The UPC in 2020-21 significantly dropped to 13,548 (45.8%), which reduced the three-year average in 2021-22 to 48.5%.

The District received unrestricted Federal revenue (Medi-Cal Administrative Activities) in 2021-22, which is not budgeted in subsequent years because funding is not received consistently. Federal and State revenues in subsequent years are budgeted at the same level as the current year. Deferred revenues that are included in the budget year are removed from the subsequent years. Elementary and Secondary School Emergency Relief (ESSER II) fund and In-Person Instruction grant revenues are included in 2022-23. ESSER III and Early Literacy grant funds are included in 2022-23 and 2023-24.

SELPA base rate is expected to increase from \$715 to \$820 in 2022-23. This will increase the special education apportionment by approximately \$3M. Contribution to the special education program has been adjusted down by \$3M. Restricted local revenue with self-funded programs will be adjusted as it is received.

Expenditure Assumptions:

After further review of the use of 2.0% as the annual increase in salaries assumption (due to step and column), it was determined to update it to 1.75%. This amount will be monitored for any necessary adjustment during the budget adoption process and moving forward. It should be noted that the impact of our PARS retirement in June 2020 and the replacement of positions with less experienced, lower step staff resulted in those newly hired staff members moving steps on the salary schedule in steps that have larger percentage gaps than those at the top of the salary schedule.

In the multi-year projection, certificated step and column costs are expected to increase by 1.75% each year. Board reduction resolution is reflected in 2022-23 and the subsequent years as \$10M reduction in the unrestricted funds of which \$2.4M was shifted to the restricted funds. Unrestricted certificated salaries include a reduction of 7.5 certificated positions in 2023-24 as natural attrition that would not be replaced in response to declining enrollment. Classified step costs are expected to increase by 1.75% each year. As a result, adjustments to benefits reflect the effects of the salary changes noted above, and the expected changes to employer pension costs as described above. Health and Welfare costs are estimated to increase by 5% in 2022-23 and 2023-24. The district personnel cost percentage in 2021-22 is at 90.4% of the District unrestricted budget, which will reduce to 89.7% in 2022-23 and back up again to 91.4% in 2023-24. Textbook adoption costs inflates the total unrestricted budget by \$3M in 2021-22 and by \$8.5M in 2022-23, which reduces salaries and benefits percentage lower.

Elementary and Secondary School Emergency Relief (ESSER II) Fund, Governor's Emergency Education Relief (GEER) Fund, Special Ed Dispute Prevention grant, Special Ed Learning Recovery grant, In-Person Instruction grant, and AB86 Expanded Learning Opportunity Paraprofessional grant are expected to be fully spent by the end of 2022-23. ESSER III funds and Early Literacy grants are expected to be fully spent by the end of 2023-24, which are included in each year's expenditure budget.

Supply and operating expenditures in the 2021-22 fiscal year includes carryover funds which are decreased in subsequent years. The general product costs are adjusted per the consumer price index rates in subsequent years.

The textbook adoption costs of \$6.7M is split between the unrestricted and restricted funds in the budget year, and \$8.5M is included in the unrestricted funds in 2022-23. However, the board approved textbook adoption plan was reduced from four years to only the first two years (2021-22 and 2022-23). The legal fees are expected to increase about 25%, and insurance costs to increase about 35%. The utility cost is expected to increase about 7% at this time, but this number will be increased for the proposed budget presented in June once staff can confirm rate increases.

Capital Outlay in the budget year includes fencing and HVAC paid by ESSER II and ESSER III funds. The indirect cost rate is 3.76% in 2021-22, and is expected to increase to 5.94% in 2022-23. The 2023-24 rate is set to be 3.76% to reflect the current year's level.

Estimated Subsequent Year Ending Fund Balances:

The effective use of the one-time funds at the end of 2020-21 left the District with a healthy fund balance of \$94.8M, of which restricted is \$21.7M. This is 2.7 month of the district operating budget. During 2021-22, the District estimates the General Fund to add \$5.5M in an ending combined fund balance. However, the calculations below do not include the proposed salary increases that would be paid in the 2021-22 school year, which would notably impact the Net Increase/Decrease line in the 2021-22 and two subsequent years. The proposed increases have been included in the MYP as an assignment.

During 2023-24, the District estimates that the General Fund is projected to deficit spend by \$13.4 million resulting in an ending General Fund balance of approximately \$81.4 million, of which \$14.7 million is restricted.

Description	2021-22	2022-23	2023-24
Beginning Fund Balance	89,320,697	94,801,497	81,429,378
Add: Net Increase/Decrease	5,480,800	(13,372,119)	3,606,086
Ending Fund Balance	94,801,497	81,429,378	85,035,464
Subtract: Non-spendable	712,000	712,000	712,000
Subtract: Restricted	21,701,344	14,739,913	15,180,948
Subtract: Committed	0	0	0
Subtract: Assigned	41,554,923	40,871,211	56,190,977
Subtract: Reserve for Economic Uncertainties 3%	12,511,645	11,990,657	11,589,657
	18,321,585	13,115,597	1,361,881

Conclusion:

The district projects to have a positive ending fund balance for the budget year and the next two subsequent years. In 2020-21, the district utilized CARES Act one-time funds to release a burden on the unrestricted fund. Unfilled vacant positions, reduced transportation for field trips and athletics, and service costs decreased the contributions from the unrestricted fund to the restricted fund. The cushion that was achieved in 2020-21 provided the district to ease the impact of deficit spending. It is important to remember the ending fund balance is merely a one-time saving and it is different from an on-going available revenue. The expenditure and contributions to restricted programs have appeared to return to their regular level in the budget year, and are projected to increase due to step and column increases, pension cost and the general product and service cost increases, while the state funds will significantly decrease in subsequent years due to the funded ADA drop unless the Governor's proposal is enacted.

The district's spending pattern continues to have net decreases, which illustrates that the district is spending more than it projects to receive in revenues. As a result, the district constantly spends previously saved ending fund balances.

In order to ensure a smooth sailing without facing unfunded reserves in the future years, implementation of a budget solution and addressing pension liabilities, costs increases, and declining enrollment are critical items for the district.

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: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 09, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Mika Arbelbide Telephone: (925) 682-8000 x4092

Title: Director, Fiscal Services E-mail: arbelbidem@mdusd.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 first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	291,095,942.00	290,685,651.00	229,934,577.79	290,685,651.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	104,397.81	104,397.81	104,397.81	0.00	0.0%
3) Other State Revenue		8300-8599	5,874,663.00	6,197,364.44	3,294,902.67	6,197,364.44	0.00	0.0%
4) Other Local Revenue		8600-8799	2,812,628.01	1,592,577.73	841,073.19	1,592,577.73	0.00	0.0%
5) TOTAL, REVENUES			299,783,233.01	298,579,990.98	234,174,951.46	298,579,990.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	114,705,719.00	112,259,466.61	60,726,710.85	112,259,466.61	0.00	0.0%
2) Classified Salaries		2000-2999	30,886,181.00	30,028,578.60	16,679,695.61	30,028,578.60	0.00	0.0%
3) Employee Benefits		3000-3999	64,553,473.50	60,876,564.08	32,429,148.08	60,876,564.08	0.00	0.0%
4) Books and Supplies		4000-4999	14,399,941.50	8,276,273.22	1,718,095.66	8,276,273.22	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,584,962.50	18,101,546.97	7,950,740.94	18,101,546.97	0.00	0.0%
6) Capital Outlay		6000-6999	2,523,500.00	373,694.01	0.00	373,694.01	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	(4,691,521.74)	(5,247,852.09)	(2,574,300.39)	(5,247,852.09)	0.00	0.0%
9) TOTAL, EXPENDITURES			239,962,255.76	224,668,271.40	116,930,090.75	224,668,271.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,820,977.25	73,911,719.58	117,244,860.71	73,911,719.58		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(69,707,235.16)	(66,945,058.92)	(80.00)	(66,945,058.92)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,707,235.16)	(66,945,058.92)	(80.00)	(66,945,058.92)		

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)			(9,886,257.91)	6,966,660.66	117,244,780.71	6,966,660.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,133,492.33	66,133,492.33		66,133,492.33	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)			66,133,492.33	66,133,492.33		66,133,492.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,133,492.33	66,133,492.33		66,133,492.33		
2) Ending Balance, June 30 (E + F1e)			56,247,234.42	73,100,152.99		73,100,152.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	305,000.00	305,000.00		305,000.00		
Stores		9712	407,000.00	407,000.00		407,000.00		
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	43,518,505.42	41,554,923.00		41,554,923.00		
Textbook Adoption	0000	9780	13,265,100.00					
Technology Refresh	0000	9780	6,919,986.90					
Deferral Planning	0000	9780	23,333,418.52					
Textbook Adoption	0000	9780		8,543,728.00				
403(b) Supplementary Retirement	0000	9780		5,199,960.00				
LCFF Supplemental Fund	0000	9780		13,622,473.00				
Vacation Payout	0000	9780		900,000.00				
Future Employee Compensation	0000	9780		13,288,762.00				
Textbook Adoption	0000	9780				8,543,728.00		
403(b) Supplementary Retirement	0000	9780				5,199,960.00		
LCFF Supplemental Fund	0000	9780				13,622,473.00		
Vacation Payout	0000	9780				900,000.00		
Future Employee Compensation	0000	9780				13,288,762.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,016,729.00	12,511,645.00		12,511,645.00		
Unassigned/Unappropriated Amount		9790	0.00	18,321,584.99		18,321,584.99		

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	136,078,128.00	134,626,818.00	75,024,676.10	134,626,818.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,893,706.00	5,820,700.00	3,317,166.00	5,820,700.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(211,270.00)	0.00	(211,270.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	816,713.00	809,507.00	403,013.38	809,507.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,434.00	5,450.00	4,943.07	5,450.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	125,671,180.00	130,772,221.00	132,558,625.85	130,772,221.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,932,720.00	4,106,342.00	3,721,017.51	4,106,342.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(396,741.97)	0.00	0.00	0.0%
Supplemental Taxes		8044	3,649,820.00	3,216,514.00	3,236,355.48	3,216,514.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,107,494.00	17,355,254.00	17,355,254.19	17,355,254.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,381,949.00	11,064,604.00	2,021,762.18	11,064,604.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			307,537,144.00	307,566,140.00	237,246,071.79	307,566,140.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(16,441,202.00)	(16,880,489.00)	(7,311,494.00)	(16,880,489.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			291,095,942.00	290,685,651.00	229,934,577.79	290,685,651.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	104,397.81	104,397.81	104,397.81	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	104,397.81	104,397.81	104,397.81	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	1,197,163.00	1,192,193.00	1,192,193.00	1,192,193.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,561,500.00	4,889,171.44	2,102,709.67	4,889,171.44	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	116,000.00	116,000.00	0.00	116,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,874,663.00	6,197,364.44	3,294,902.67	6,197,364.44	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	24.70	24.70	24.70	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	2,277,878.01	769,261.55	565,372.30	769,261.55	0.00	0.0%
Interest		8660	236,750.00	374,079.75	165,831.92	374,079.75	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	298,000.00	449,211.73	109,844.27	449,211.73	0.00	0.0%
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			2,812,628.01	1,592,577.73	841,073.19	1,592,577.73	0.00	0.0%
TOTAL, REVENUES			299,783,233.01	298,579,990.98	234,174,951.46	298,579,990.98	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	96,142,683.00	93,664,690.36	50,733,351.69	93,664,690.36	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,367,456.00	6,138,627.63	3,238,568.40	6,138,627.63	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,309,941.00	11,529,616.82	6,382,957.99	11,529,616.82	0.00	0.0%
Other Certificated Salaries		1900	885,639.00	926,531.80	371,832.77	926,531.80	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			114,705,719.00	112,259,466.61	60,726,710.85	112,259,466.61	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	491,144.00	464,149.32	223,960.78	464,149.32	0.00	0.0%
Classified Support Salaries		2200	15,630,627.00	15,101,425.23	8,441,224.90	15,101,425.23	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,270,565.00	2,400,574.43	1,366,166.85	2,400,574.43	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,321,582.00	10,925,725.66	6,099,791.83	10,925,725.66	0.00	0.0%
Other Classified Salaries		2900	1,172,263.00	1,136,703.96	548,551.25	1,136,703.96	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,886,181.00	30,028,578.60	16,679,695.61	30,028,578.60	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,929,448.80	18,033,680.80	9,710,926.30	18,033,680.80	0.00	0.0%
PERS		3201-3202	6,742,935.90	6,318,384.33	3,456,720.82	6,318,384.33	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,773,620.75	5,533,920.16	3,798,098.46	5,533,920.16	0.00	0.0%
Health and Welfare Benefits		3401-3402	22,931,090.00	22,382,734.95	11,102,510.18	22,382,734.95	0.00	0.0%
Unemployment Insurance		3501-3502	1,756,146.05	367,519.86	48,378.80	367,519.86	0.00	0.0%
Workers' Compensation		3601-3602	3,142,530.00	3,015,472.39	1,644,494.99	3,015,472.39	0.00	0.0%
OPEB, Allocated		3701-3702	4,561,810.00	4,396,479.32	2,210,630.39	4,396,479.32	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	715,892.00	828,372.27	457,388.14	828,372.27	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			64,553,473.50	60,876,564.08	32,429,148.08	60,876,564.08	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,977,760.00	2,954,005.00	0.00	2,954,005.00	0.00	0.0%
Books and Other Reference Materials		4200	163,035.00	136,695.40	28,469.72	136,695.40	0.00	0.0%
Materials and Supplies		4300	2,878,073.50	4,804,497.05	1,502,506.93	4,804,497.05	0.00	0.0%
Noncapitalized Equipment		4400	381,073.00	381,075.77	187,119.01	381,075.77	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,399,941.50	8,276,273.22	1,718,095.66	8,276,273.22	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	951,828.00	1,914,774.98	800,390.84	1,914,774.98	0.00	0.0%
Travel and Conferences		5200	319,293.00	201,060.63	56,716.86	201,060.63	0.00	0.0%
Dues and Memberships		5300	50,841.00	82,266.00	129,945.40	82,266.00	0.00	0.0%
Insurance		5400-5450	2,073,307.00	2,773,307.00	2,126,946.25	2,773,307.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,937,117.00	6,064,274.00	2,825,517.25	6,064,274.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	896,669.00	1,134,966.21	370,635.24	1,134,966.21	0.00	0.0%
Transfers of Direct Costs		5710	(338,889.50)	(405,234.86)	(140,180.48)	(405,234.86)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(70,466.00)	(75,147.00)	(5,189.85)	(75,147.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,789,397.00	5,359,369.94	1,653,312.32	5,359,369.94	0.00	0.0%
Communications		5900	975,866.00	1,051,910.07	132,647.11	1,051,910.07	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,584,962.50	18,101,546.97	7,950,740.94	18,101,546.97	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Equipment Replacement		6500	2,522,000.00	372,194.01	0.00	372,194.01	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,523,500.00	373,694.01	0.00	373,694.01	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,112,285.63)	(4,745,924.18)	(2,278,182.90)	(4,745,924.18)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(579,236.11)	(501,927.91)	(296,117.49)	(501,927.91)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,691,521.74)	(5,247,852.09)	(2,574,300.39)	(5,247,852.09)	0.00	0.0%
TOTAL, EXPENDITURES			239,962,255.76	224,668,271.40	116,930,090.75	224,668,271.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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	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	(69,707,235.16)	(66,945,058.92)	(80.00)	(66,945,058.92)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(69,707,235.16)	(66,945,058.92)	(80.00)	(66,945,058.92)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(69,707,235.16)	(66,945,058.92)	(80.00)	(66,945,058.92)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,776,955.51	41,512,883.34	6,027,227.82	41,512,883.34	0.00	0.0%
3) Other State Revenue		8300-8599	54,968,067.74	72,768,080.51	36,578,350.49	72,768,080.51	0.00	0.0%
4) Other Local Revenue		8600-8799	7,020,700.77	9,674,669.05	3,202,278.23	9,674,669.05	0.00	0.0%
5) TOTAL, REVENUES			90,765,724.02	123,955,632.90	45,807,856.54	123,955,632.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,299,920.46	37,406,254.69	19,360,246.22	37,406,254.69	0.00	0.0%
2) Classified Salaries		2000-2999	22,414,284.00	22,907,680.07	11,004,850.65	22,907,680.07	0.00	0.0%
3) Employee Benefits		3000-3999	49,162,356.22	43,446,777.16	13,988,201.27	43,446,777.16	0.00	0.0%
4) Books and Supplies		4000-4999	7,170,802.06	34,796,443.89	9,559,267.69	34,796,443.89	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,755,826.81	38,657,913.53	15,051,889.58	38,657,913.53	0.00	0.0%
6) Capital Outlay		6000-6999	8,082,303.00	9,215,233.90	2,731,376.84	9,215,233.90	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,597,586.00	1,210,325.22	100,699.00	1,210,325.22	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,112,285.63	4,745,924.18	2,278,182.90	4,745,924.18	0.00	0.0%
9) TOTAL, EXPENDITURES			160,595,364.18	192,386,552.64	74,074,714.15	192,386,552.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,829,640.16)	(68,430,919.74)	(28,266,857.61)	(68,430,919.74)		
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	69,707,235.16	66,945,058.92	80.00	66,945,058.92	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,707,235.16	66,945,058.92	80.00	66,945,058.92		

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)			(122,405.00)	(1,485,860.82)	(28,266,777.61)	(1,485,860.82)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,187,204.71	23,187,204.71		23,187,204.71	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)			23,187,204.71	23,187,204.71		23,187,204.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,187,204.71	23,187,204.71		23,187,204.71		
2) Ending Balance, June 30 (E + F1e)			23,064,799.71	21,701,343.89		21,701,343.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	23,064,799.71	21,701,343.89		21,701,343.89		
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 (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	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								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,934,062.50	6,981,250.00	(2,328,934.95)	6,981,250.00	0.00	0.0%
Special Education Discretionary Grants		8182	723,790.60	834,578.00	(250,219.13)	834,578.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	16,200.00	16,200.00	16,200.00	16,200.00	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	5,158,068.00	7,747,114.57	2,337,349.57	7,747,114.57	0.00	0.0%
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	741,682.00	711,474.95	457,310.95	711,474.95	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	367,952.52	56,190.52	367,952.52	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	706,077.00	912,566.02	515,550.02	912,566.02	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,474,318.00	1,777,045.22	438,518.22	1,777,045.22	0.00	0.0%
Career and Technical Education	3500-3599	8290	231,475.00	231,475.00	0.00	231,475.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,791,282.41	21,933,227.06	4,785,262.62	21,933,227.06	0.00	0.0%
TOTAL, FEDERAL REVENUE			28,776,955.51	41,512,883.34	6,027,227.82	41,512,883.34	0.00	0.0%
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	20,318,774.25	22,744,896.22	12,024,566.26	22,744,896.22	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	124,682.00	124,682.00	71,352.05	124,682.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Mater		8560	1,490,090.00	1,944,246.98	861.40	1,944,246.98	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,355,842.75	4,627,163.78	445,783.72	4,627,163.78	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	616,757.74	1,302,839.81	1,121,588.71	1,302,839.81	0.00	0.0%
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	29,061,921.00	42,024,251.72	22,914,198.35	42,024,251.72	0.00	0.0%
TOTAL, OTHER STATE REVENUE			54,968,067.74	72,768,080.51	36,578,350.49	72,768,080.51	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	590,000.00	937,633.56	825,939.56	937,633.56	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	20,000.00	9,000.00	8,000.00	9,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	88,112.00	88,112.00	51,398.62	88,112.00	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	1,562,490.00	1,562,490.00	95,356.64	1,562,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,760,098.77	7,077,433.49	2,221,583.41	7,077,433.49	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,020,700.77	9,674,669.05	3,202,278.23	9,674,669.05	0.00	0.0%
TOTAL, REVENUES			90,765,724.02	123,955,632.90	45,807,856.54	123,955,632.90	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,172,457.54	25,513,410.07	13,312,042.79	25,513,410.07	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,506,636.92	8,599,302.61	4,338,515.40	8,599,302.61	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,670,446.00	2,468,401.42	1,302,679.73	2,468,401.42	0.00	0.0%
Other Certificated Salaries		1900	950,380.00	825,140.59	407,008.30	825,140.59	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,299,920.46	37,406,254.69	19,360,246.22	37,406,254.69	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,798,271.00	12,477,764.71	6,239,415.00	12,477,764.71	0.00	0.0%
Classified Support Salaries		2200	4,267,002.00	5,063,772.80	2,360,555.12	5,063,772.80	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,883,093.00	1,557,397.84	873,425.79	1,557,397.84	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,528,754.00	1,898,338.50	761,408.76	1,898,338.50	0.00	0.0%
Other Classified Salaries		2900	2,137,164.00	1,910,406.22	770,045.98	1,910,406.22	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,414,284.00	22,907,680.07	11,004,850.65	22,907,680.07	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,283,936.01	21,317,596.02	2,949,765.77	21,317,596.02	0.00	0.0%
PERS		3201-3202	5,353,127.15	4,603,426.63	2,419,210.49	4,603,426.63	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,397,578.05	2,300,296.23	1,116,567.79	2,300,296.23	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,545,105.05	10,517,977.65	5,004,059.96	10,517,977.65	0.00	0.0%
Unemployment Insurance		3501-3502	3,233,555.22	597,695.45	468,045.70	597,695.45	0.00	0.0%
Workers' Compensation		3601-3602	1,387,551.74	1,301,051.83	644,235.96	1,301,051.83	0.00	0.0%
OPEB, Allocated		3701-3702	2,527,526.00	2,306,908.60	1,106,502.69	2,306,908.60	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	433,977.00	501,824.75	279,812.91	501,824.75	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,162,356.22	43,446,777.16	13,988,201.27	43,446,777.16	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,098,881.00	5,262,156.98	216,021.93	5,262,156.98	0.00	0.0%
Books and Other Reference Materials		4200	418,005.00	490,763.10	39,680.77	490,763.10	0.00	0.0%
Materials and Supplies		4300	4,340,953.64	25,208,978.88	6,447,744.25	25,208,978.88	0.00	0.0%
Noncapitalized Equipment		4400	1,312,962.42	3,834,544.93	2,855,820.74	3,834,544.93	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,170,802.06	34,796,443.89	9,559,267.69	34,796,443.89	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,890,681.00	20,028,145.91	6,620,471.11	20,028,145.91	0.00	0.0%
Travel and Conferences		5200	316,797.59	2,519,077.76	127,099.31	2,519,077.76	0.00	0.0%
Dues and Memberships		5300	194,773.00	308,846.72	149,070.68	308,846.72	0.00	0.0%
Insurance		5400-5450	250.00	250.00	0.00	250.00	0.00	0.0%
Operations and Housekeeping Services		5500	201,111.00	290,120.00	114,613.06	290,120.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,198,085.65	3,960,728.61	1,782,109.71	3,960,728.61	0.00	0.0%
Transfers of Direct Costs		5710	338,889.50	405,234.86	140,180.48	405,234.86	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(293,617.00)	(289,331.00)	(147,831.70)	(289,331.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,839,652.07	11,295,571.82	6,230,770.98	11,295,571.82	0.00	0.0%
Communications		5900	69,204.00	139,268.85	35,405.95	139,268.85	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,755,826.81	38,657,913.53	15,051,889.58	38,657,913.53	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	7,688,464.00	4,160,297.82	2,407,922.26	4,160,297.82	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	393,839.00	4,681,522.08	117,821.15	4,681,522.08	0.00	0.0%
Equipment Replacement		6500	0.00	373,414.00	205,633.43	373,414.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,082,303.00	9,215,233.90	2,731,376.84	9,215,233.90	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	97,586.00	97,586.00	56,585.00	97,586.00	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	1,500,000.00	1,112,739.22	44,114.00	1,112,739.22	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)			1,597,586.00	1,210,325.22	100,699.00	1,210,325.22	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,112,285.63	4,745,924.18	2,278,182.90	4,745,924.18	0.00	0.0%
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			4,112,285.63	4,745,924.18	2,278,182.90	4,745,924.18	0.00	0.0%
TOTAL, EXPENDITURES			160,595,364.18	192,386,552.64	74,074,714.15	192,386,552.64	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	69,707,235.16	66,945,058.92	80.00	66,945,058.92	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			69,707,235.16	66,945,058.92	80.00	66,945,058.92	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			69,707,235.16	66,945,058.92	80.00	66,945,058.92	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	291,095,942.00	290,685,651.00	229,934,577.79	290,685,651.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,776,955.51	41,617,281.15	6,131,625.63	41,617,281.15	0.00	0.0%
3) Other State Revenue		8300-8599	60,842,730.74	78,965,444.95	39,873,253.16	78,965,444.95	0.00	0.0%
4) Other Local Revenue		8600-8799	9,833,328.78	11,267,246.78	4,043,351.42	11,267,246.78	0.00	0.0%
5) TOTAL, REVENUES			390,548,957.03	422,535,623.88	279,982,808.00	422,535,623.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	155,005,639.46	149,665,721.30	80,086,957.07	149,665,721.30	0.00	0.0%
2) Classified Salaries		2000-2999	53,300,465.00	52,936,258.67	27,684,546.26	52,936,258.67	0.00	0.0%
3) Employee Benefits		3000-3999	113,715,829.72	104,323,341.24	46,417,349.35	104,323,341.24	0.00	0.0%
4) Books and Supplies		4000-4999	21,570,743.56	43,072,717.11	11,277,363.35	43,072,717.11	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,340,789.31	56,759,460.50	23,002,630.52	56,759,460.50	0.00	0.0%
6) Capital Outlay		6000-6999	10,605,803.00	9,588,927.91	2,731,376.84	9,588,927.91	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,597,586.00	1,210,325.22	100,699.00	1,210,325.22	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(579,236.11)	(501,927.91)	(296,117.49)	(501,927.91)	0.00	0.0%
9) TOTAL, EXPENDITURES			400,557,619.94	417,054,824.04	191,004,804.90	417,054,824.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,008,662.91)	5,480,799.84	88,978,003.10	5,480,799.84		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,008,662.91)	5,480,799.84	88,978,003.10	5,480,799.84		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,320,697.04	89,320,697.04		89,320,697.04	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)			89,320,697.04	89,320,697.04		89,320,697.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,320,697.04	89,320,697.04		89,320,697.04		
2) Ending Balance, June 30 (E + F1e)			79,312,034.13	94,801,496.88		94,801,496.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	305,000.00	305,000.00		305,000.00		
Stores		9712	407,000.00	407,000.00		407,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	23,064,799.71	21,701,343.89		21,701,343.89		
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	43,518,505.42	41,554,923.00		41,554,923.00		
Textbook Adoption	0000	9780	13,265,100.00					
Technology Refresh	0000	9780	6,919,986.90					
Deferral Planning	0000	9780	23,333,418.52					
Textbook Adoption	0000	9780		8,543,728.00				
403(b) Supplementary Retirement	0000	9780		5,199,960.00				
LCFF Supplemental Fund	0000	9780		13,622,473.00				
Vacation Payout	0000	9780		900,000.00				
Future Employee Compensation	0000	9780		13,288,762.00				
Textbook Adoption	0000	9780				8,543,728.00		
403(b) Supplementary Retirement	0000	9780				5,199,960.00		
LCFF Supplemental Fund	0000	9780				13,622,473.00		
Vacation Payout	0000	9780				900,000.00		
Future Employee Compensation	0000	9780				13,288,762.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,016,729.00	12,511,645.00		12,511,645.00		
Unassigned/Unappropriated Amount		9790	0.00	18,321,584.99		18,321,584.99		

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	136,078,128.00	134,626,818.00	75,024,676.10	134,626,818.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,893,706.00	5,820,700.00	3,317,166.00	5,820,700.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(211,270.00)	0.00	(211,270.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	816,713.00	809,507.00	403,013.38	809,507.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,434.00	5,450.00	4,943.07	5,450.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	125,671,180.00	130,772,221.00	132,558,625.85	130,772,221.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,932,720.00	4,106,342.00	3,721,017.51	4,106,342.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(396,741.97)	0.00	0.00	0.0%
Supplemental Taxes		8044	3,649,820.00	3,216,514.00	3,236,355.48	3,216,514.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,107,494.00	17,355,254.00	17,355,254.19	17,355,254.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,381,949.00	11,064,604.00	2,021,762.18	11,064,604.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			307,537,144.00	307,566,140.00	237,246,071.79	307,566,140.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(16,441,202.00)	(16,880,489.00)	(7,311,494.00)	(16,880,489.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			291,095,942.00	290,685,651.00	229,934,577.79	290,685,651.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,934,062.50	6,981,250.00	(2,328,934.95)	6,981,250.00	0.00	0.0%
Special Education Discretionary Grants		8182	723,790.60	834,578.00	(250,219.13)	834,578.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	16,200.00	16,200.00	16,200.00	16,200.00	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	5,158,068.00	7,747,114.57	2,337,349.57	7,747,114.57	0.00	0.0%
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	741,682.00	711,474.95	457,310.95	711,474.95	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	367,952.52	56,190.52	367,952.52	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	706,077.00	912,566.02	515,550.02	912,566.02	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,474,318.00	1,777,045.22	438,518.22	1,777,045.22	0.00	0.0%
Career and Technical Education	3500-3599	8290	231,475.00	231,475.00	0.00	231,475.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,791,282.41	22,037,624.87	4,889,660.43	22,037,624.87	0.00	0.0%
TOTAL, FEDERAL REVENUE			28,776,955.51	41,617,281.15	6,131,625.63	41,617,281.15	0.00	0.0%
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	20,318,774.25	22,744,896.22	12,024,566.26	22,744,896.22	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	124,682.00	124,682.00	71,352.05	124,682.00	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	1,197,163.00	1,192,193.00	1,192,193.00	1,192,193.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	6,051,590.00	6,833,418.42	2,103,571.07	6,833,418.42	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,355,842.75	4,627,163.78	445,783.72	4,627,163.78	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	616,757.74	1,302,839.81	1,121,588.71	1,302,839.81	0.00	0.0%
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	29,177,921.00	42,140,251.72	22,914,198.35	42,140,251.72	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,842,730.74	78,965,444.95	39,873,253.16	78,965,444.95	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	590,000.00	937,633.56	825,939.56	937,633.56	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	24.70	24.70	24.70	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	9,000.00	8,000.00	9,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,365,990.01	857,373.55	616,770.92	857,373.55	0.00	0.0%
Interest		8660	236,750.00	374,079.75	165,831.92	374,079.75	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,562,490.00	1,562,490.00	95,356.64	1,562,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,058,098.77	7,526,645.22	2,331,427.68	7,526,645.22	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,833,328.78	11,267,246.78	4,043,351.42	11,267,246.78	0.00	0.0%
TOTAL, REVENUES			390,548,957.03	422,535,623.88	279,982,808.00	422,535,623.88	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	123,315,140.54	119,178,100.43	64,045,394.48	119,178,100.43	0.00	0.0%
Certificated Pupil Support Salaries		1200	15,874,092.92	14,737,930.24	7,577,083.80	14,737,930.24	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,980,387.00	13,998,018.24	7,685,637.72	13,998,018.24	0.00	0.0%
Other Certificated Salaries		1900	1,836,019.00	1,751,672.39	778,841.07	1,751,672.39	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			155,005,639.46	149,665,721.30	80,086,957.07	149,665,721.30	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,289,415.00	12,941,914.03	6,463,375.78	12,941,914.03	0.00	0.0%
Classified Support Salaries		2200	19,897,629.00	20,165,198.03	10,801,780.02	20,165,198.03	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,953,658.00	3,957,972.27	2,239,592.64	3,957,972.27	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,850,336.00	12,824,064.16	6,861,200.59	12,824,064.16	0.00	0.0%
Other Classified Salaries		2900	3,309,427.00	3,047,110.18	1,318,597.23	3,047,110.18	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,300,465.00	52,936,258.67	27,684,546.26	52,936,258.67	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,213,384.81	39,351,276.82	12,660,692.07	39,351,276.82	0.00	0.0%
PERS		3201-3202	12,096,063.05	10,921,810.96	5,875,931.31	10,921,810.96	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,171,198.80	7,834,216.39	4,914,666.25	7,834,216.39	0.00	0.0%
Health and Welfare Benefits		3401-3402	34,476,195.05	32,900,712.60	16,106,570.14	32,900,712.60	0.00	0.0%
Unemployment Insurance		3501-3502	4,989,701.27	965,215.31	516,424.50	965,215.31	0.00	0.0%
Workers' Compensation		3601-3602	4,530,081.74	4,316,524.22	2,288,730.95	4,316,524.22	0.00	0.0%
OPEB, Allocated		3701-3702	7,089,336.00	6,703,387.92	3,317,133.08	6,703,387.92	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	1,149,869.00	1,330,197.02	737,201.05	1,330,197.02	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			113,715,829.72	104,323,341.24	46,417,349.35	104,323,341.24	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,076,641.00	8,216,161.98	216,021.93	8,216,161.98	0.00	0.0%
Books and Other Reference Materials		4200	581,040.00	627,458.50	68,150.49	627,458.50	0.00	0.0%
Materials and Supplies		4300	7,219,027.14	30,013,475.93	7,950,251.18	30,013,475.93	0.00	0.0%
Noncapitalized Equipment		4400	1,694,035.42	4,215,620.70	3,042,939.75	4,215,620.70	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,570,743.56	43,072,717.11	11,277,363.35	43,072,717.11	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,842,509.00	21,942,920.89	7,420,861.95	21,942,920.89	0.00	0.0%
Travel and Conferences		5200	636,090.59	2,720,138.39	183,816.17	2,720,138.39	0.00	0.0%
Dues and Memberships		5300	245,614.00	391,112.72	279,016.08	391,112.72	0.00	0.0%
Insurance		5400-5450	2,073,557.00	2,773,557.00	2,126,946.25	2,773,557.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,138,228.00	6,354,394.00	2,940,130.31	6,354,394.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,094,754.65	5,095,694.82	2,152,744.95	5,095,694.82	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	(364,083.00)	(364,478.00)	(153,021.55)	(364,478.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,629,049.07	16,654,941.76	7,884,083.30	16,654,941.76	0.00	0.0%
Communications		5900	1,045,070.00	1,191,178.92	168,053.06	1,191,178.92	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,340,789.31	56,759,460.50	23,002,630.52	56,759,460.50	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	7,688,464.00	4,160,297.82	2,407,922.26	4,160,297.82	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	395,339.00	4,683,022.08	117,821.15	4,683,022.08	0.00	0.0%
Equipment Replacement		6500	2,522,000.00	745,608.01	205,633.43	745,608.01	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,605,803.00	9,588,927.91	2,731,376.84	9,588,927.91	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	97,586.00	97,586.00	56,585.00	97,586.00	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	1,500,000.00	1,112,739.22	44,114.00	1,112,739.22	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)			1,597,586.00	1,210,325.22	100,699.00	1,210,325.22	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	(579,236.11)	(501,927.91)	(296,117.49)	(501,927.91)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(579,236.11)	(501,927.91)	(296,117.49)	(501,927.91)	0.00	0.0%
TOTAL, EXPENDITURES			400,557,619.94	417,054,824.04	191,004,804.90	417,054,824.04	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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	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)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
2600	Expanded Learning Opportunities Program	5,140,000.00
6266	Educator Effectiveness, FY 2021-22	3,000,000.00
6500	Special Education	500,000.00
6536	Special Ed: Dispute Prevention and Dispute	200,000.00
6537	Special Ed: Learning Recovery Support	1,000,000.00
7426	Expanded Learning Opportunities (ELO) Gra	1,000,000.00
8150	Ongoing & Major Maintenance Account (RM,	2,500,000.00
9010	Other Restricted Local	8,361,343.89
Total, Restricted Balance		<u>21,701,343.89</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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	0.00	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		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)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	889,104.00	889,104.00		889,104.00	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)			889,104.00	889,104.00		889,104.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			889,104.00	889,104.00		889,104.00		
2) Ending Balance, June 30 (E + F1e)			889,104.00	889,104.00		889,104.00		
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			889,104.00	889,104.00		889,104.00		
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)
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		
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								
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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
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 - 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		
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								
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 from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	889,104.00
Total, Restricted Balance		<u>889,104.00</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) LCOFF Sources		8010-8099	2,774,597.00	2,501,083.00	1,411,907.50	2,501,083.00	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	197,477.00	336,617.85	138,357.54	336,617.85	0.00	0.0%
4) Other Local Revenue		8600-8799	156,698.00	303,055.89	84,719.33	303,055.89	0.00	0.0%
5) TOTAL REVENUES			3,128,772.00	3,140,756.74	1,634,984.37	3,140,756.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,258,176.00	1,107,056.99	656,053.82	1,107,056.99	0.00	0.0%
2) Classified Salaries		2000-2999	543,687.00	780,562.71	389,250.53	780,562.71	0.00	0.0%
3) Employee Benefits		3000-3999	647,441.00	637,107.07	253,933.22	637,107.07	0.00	0.0%
4) Books and Supplies		4000-4999	110,050.00	173,696.65	50,294.51	173,696.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	647,223.00	710,059.43	311,674.41	710,059.43	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	4,777.47	592.14	4,777.47	0.00	0.0%
9) TOTAL EXPENDITURES			3,206,577.00	3,413,260.32	1,661,798.63	3,413,260.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,805.00)	(272,503.58)	(26,814.26)	(272,503.58)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,805.00)	(272,503.58)	(26,814.26)	(272,503.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,609,162.52	1,609,162.52		1,609,162.52	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,609,162.52	1,609,162.52		1,609,162.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,162.52	1,609,162.52		1,609,162.52		
2) Ending Balance, June 30 (E + F1e)			1,531,357.52	1,336,658.94		1,336,658.94		
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	188,150.26	91,708.80		91,708.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,343,207.26	1,244,950.14		1,244,950.14		
Eagle Peak Charter School	0000	9780	1,343,207.26					
Eagle Peak Charter School	0000	9780		1,244,950.14				
Eagle Peak Charter School	0000	9780				1,244,950.14		
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								
Principal Apportionment								
State Aid - Current Year		8011	984,554.00	904,797.00	625,036.50	904,797.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	312,755.00	312,755.00	65,232.00	312,755.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,477,288.00	1,283,531.00	721,639.00	1,283,531.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,774,597.00	2,501,083.00	1,411,907.50	2,501,083.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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								
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	5,230.00	5,359.00	5,359.00	5,359.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	63,083.00	70,977.81	24,381.50	70,977.81	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	129,164.00	260,281.04	108,617.04	260,281.04	0.00	0.0%
TOTAL, OTHER STATE REVENUE			197,477.00	336,617.85	138,357.54	336,617.85	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%
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	8,000.00	8,000.00	1,678.30	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
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	148,698.00	295,055.89	83,041.03	295,055.89	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			156,698.00	303,055.89	84,719.33	303,055.89	0.00	0.0%
TOTAL REVENUES			3,128,772.00	3,140,756.74	1,634,984.37	3,140,756.74		

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	1,105,586.00	954,466.99	567,042.94	954,466.99	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	152,590.00	152,590.00	89,010.88	152,590.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,258,176.00	1,107,056.99	656,053.82	1,107,056.99	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250,219.00	420,320.71	221,794.01	420,320.71	0.00	0.0%
Classified Support Salaries		2200	57,752.00	44,432.00	24,218.80	44,432.00	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	165,516.00	179,900.00	90,392.62	179,900.00	0.00	0.0%
Other Classified Salaries		2900	70,200.00	135,910.00	52,845.10	135,910.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			543,687.00	780,562.71	389,250.53	780,562.71	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	335,204.00	328,828.38	109,514.77	328,828.38	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	59,848.00	77,954.69	36,375.64	77,954.69	0.00	0.0%
Health and Welfare Benefits		3401-3402	207,898.00	181,799.00	90,930.22	181,799.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,152.00	12,628.00	5,923.47	12,628.00	0.00	0.0%
Workers' Compensation		3601-3602	36,290.00	33,848.00	9,310.76	33,848.00	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	2,049.00	2,049.00	1,878.36	2,049.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			647,441.00	637,107.07	253,933.22	637,107.07	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	2,550.00	3,500.00	1,709.50	3,500.00	0.00	0.0%
Materials and Supplies		4300	105,500.00	166,196.65	50,338.55	166,196.65	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	4,000.00	(1,753.54)	4,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			110,050.00	173,696.65	50,294.51	173,696.65	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	28,726.00	82,392.40	8,972.40	82,392.40	0.00	0.0%
Dues and Memberships		5300	2,894.00	2,698.00	1,919.00	2,698.00	0.00	0.0%
Insurance		5400-5450	15,000.00	15,000.00	14,636.00	15,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,900.00	31,900.00	17,567.14	31,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,920.00	64,392.00	35,259.33	64,392.00	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	297,117.00	295,081.00	150,081.70	295,081.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	197,526.00	207,356.03	81,446.89	207,356.03	0.00	0.0%
Communications		5900	11,140.00	11,240.00	1,791.95	11,240.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			647,223.00	710,059.43	311,674.41	710,059.43	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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	4,777.47	592.14	4,777.47	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	4,777.47	592.14	4,777.47	0.00	0.0%
TOTAL, EXPENDITURES			3,206,577.00	3,413,260.32	1,661,798.63	3,413,260.32		

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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
6300	Lottery: Instructional Materials	91,708.80
Total, Restricted Balance		<u>91,708.80</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	977,808.00	1,544,229.62	(122,004.58)	1,544,229.62	0.00	0.0%
3) Other State Revenue		8300-8599	4,082,687.00	4,301,386.00	2,240,721.00	4,301,386.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705,357.00	890,088.00	632,137.65	890,088.00	0.00	0.0%
5) TOTAL, REVENUES			5,765,852.00	6,735,703.62	2,750,854.07	6,735,703.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,564,380.00	2,633,966.30	1,300,978.08	2,633,966.30	0.00	0.0%
2) Classified Salaries		2000-2999	1,197,703.00	1,093,936.23	574,939.58	1,093,936.23	0.00	0.0%
3) Employee Benefits		3000-3999	1,733,589.42	1,615,998.53	678,834.55	1,615,998.53	0.00	0.0%
4) Books and Supplies		4000-4999	276,420.00	1,065,885.71	199,629.95	1,065,885.71	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	574,888.98	749,594.06	270,658.49	749,594.06	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	200,689.54	211,474.34	99,644.94	211,474.34	0.00	0.0%
9) TOTAL, EXPENDITURES			6,547,670.94	7,370,855.17	3,124,685.59	7,370,855.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(781,818.94)	(635,151.55)	(373,831.52)	(635,151.55)		
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)			(781,818.94)	(635,151.55)	(373,831.52)	(635,151.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,337,465.79	2,337,465.79		2,337,465.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,337,465.79	2,337,465.79		2,337,465.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,337,465.79	2,337,465.79		2,337,465.79		
2) Ending Balance, June 30 (E + F1e)			1,555,646.85	1,702,314.24		1,702,314.24		
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	8,055.47	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	1,547,591.38	1,702,314.24		1,702,314.24		
Adult Education Fund	0000	9780	1,547,591.38					
Adult Education Fund	0000	9780		1,702,314.24				
Adult Education Fund	0000	9780				1,702,314.24		
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	125,051.00	125,051.00	(44,977.51)	125,051.00	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	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	852,757.00	1,419,178.62	(77,027.07)	1,419,178.62	0.00	0.0%
TOTAL, FEDERAL REVENUE			977,808.00	1,544,229.62	(122,004.58)	1,544,229.62	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	3,753,916.00	3,928,636.00	2,240,721.00	3,928,636.00	0.00	0.0%
All Other State Revenue	All Other	8590	328,771.00	372,750.00	0.00	372,750.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,082,687.00	4,301,386.00	2,240,721.00	4,301,386.00	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	7,428.00	7,428.00	3,254.70	7,428.00	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	281,000.00	481,000.00	393,059.28	481,000.00	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	416,929.00	401,660.00	235,823.67	401,660.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			705,357.00	890,088.00	632,137.65	890,088.00	0.00	0.0%
TOTAL, REVENUES			5,765,852.00	6,735,703.62	2,750,854.07	6,735,703.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,802,092.00	1,911,558.00	951,270.47	1,911,558.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,000.00	13,000.00	420.64	13,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	366,300.00	402,504.58	204,839.50	402,504.58	0.00	0.0%
Other Certificated Salaries		1900	382,988.00	306,903.72	144,447.47	306,903.72	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,564,380.00	2,633,966.30	1,300,978.08	2,633,966.30	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	335,989.00	246,794.60	91,034.34	246,794.60	0.00	0.0%
Classified Support Salaries		2200	84,216.00	80,910.00	45,284.42	80,910.00	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	674,146.00	674,044.63	376,074.51	674,044.63	0.00	0.0%
Other Classified Salaries		2900	103,352.00	92,187.00	62,546.31	92,187.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,197,703.00	1,093,936.23	574,939.58	1,093,936.23	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	718,270.80	709,968.62	174,226.01	709,968.62	0.00	0.0%
PERS		3201-3202	228,606.18	213,538.99	111,823.17	213,538.99	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	142,211.56	129,958.81	59,275.63	129,958.81	0.00	0.0%
Health and Welfare Benefits		3401-3402	449,904.00	380,163.96	244,360.72	380,163.96	0.00	0.0%
Unemployment Insurance		3501-3502	48,083.08	33,774.48	8,611.53	33,774.48	0.00	0.0%
Workers' Compensation		3601-3602	82,959.80	80,802.66	39,036.96	80,802.66	0.00	0.0%
OPEB, Allocated		3701-3702	53,894.00	56,121.78	31,936.97	56,121.78	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	9,660.00	11,669.23	9,563.56	11,669.23	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,733,589.42	1,615,998.53	678,834.55	1,615,998.53	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Books and Other Reference Materials		4200	18,386.00	52,286.00	37,007.96	52,286.00	0.00	0.0%
Materials and Supplies		4300	179,839.00	796,990.16	74,759.01	796,990.16	0.00	0.0%
Noncapitalized Equipment		4400	46,195.00	199,609.55	87,862.98	199,609.55	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			276,420.00	1,065,885.71	199,629.95	1,065,885.71	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	53,171.00	50,088.00	8,960.63	50,088.00	0.00	0.0%
Dues and Memberships		5300	3,850.00	4,240.00	1,900.00	4,240.00	0.00	0.0%
Insurance		5400-5450	2,700.00	2,700.00	2,525.00	2,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	500.00	322.69	500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,898.00	33,154.00	16,478.45	33,154.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,902.00)	(876.00)	(1,311.19)	(876.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	461,571.98	621,002.06	200,300.14	621,002.06	0.00	0.0%
Communications		5900	30,600.00	38,786.00	41,482.77	38,786.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			574,888.98	749,594.06	270,658.49	749,594.06	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	200,689.54	211,474.34	99,644.94	211,474.34	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			200,689.54	211,474.34	99,644.94	211,474.34	0.00	0.0%
TOTAL, EXPENDITURES			6,547,670.94	7,370,855.17	3,124,685.59	7,370,855.17		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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		

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	10,549,205.00	15,034,666.00	7,869,729.64	15,034,666.00	0.00	0.0%
3) Other State Revenue		8300-8599	667,535.00	1,089,596.00	496,018.38	1,089,596.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,916.00	15,253.00	(12.79)	15,253.00	0.00	0.0%
5) TOTAL, REVENUES			11,226,656.00	16,139,515.00	8,365,735.23	16,139,515.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,017,661.00	4,389,379.91	2,315,778.90	4,389,379.91	0.00	0.0%
3) Employee Benefits		3000-3999	2,592,686.00	2,561,993.22	1,264,268.78	2,561,993.22	0.00	0.0%
4) Books and Supplies		4000-4999	3,983,500.00	4,307,644.23	1,521,766.13	4,307,644.23	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	243,889.43	337,790.43	109,803.93	337,790.43	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	183,845.60	27,421.03	183,845.60	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	378,546.57	285,676.10	195,880.41	285,676.10	0.00	0.0%
9) TOTAL, EXPENDITURES			11,216,283.00	12,066,329.49	5,434,919.18	12,066,329.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,373.00	4,073,185.51	2,930,816.05	4,073,185.51		
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)			10,373.00	4,073,185.51	2,930,816.05	4,073,185.51		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,194,400.17	5,194,400.17		5,194,400.17	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)			5,194,400.17	5,194,400.17		5,194,400.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,194,400.17	5,194,400.17		5,194,400.17		
2) Ending Balance, June 30 (E + F1e)			5,204,773.17	9,267,585.68		9,267,585.68		
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	5,204,773.17	9,267,585.68		9,267,585.68		
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	9,779,205.00	14,264,666.00	7,869,729.64	14,264,666.00	0.00	0.0%
Donated Food Commodities		8221	770,000.00	770,000.00	0.00	770,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,549,205.00	15,034,666.00	7,869,729.64	15,034,666.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	667,535.00	1,089,596.00	496,018.38	1,089,596.00	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			667,535.00	1,089,596.00	496,018.38	1,089,596.00	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	(7,197.35)	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,916.00	15,253.00	7,184.56	15,253.00	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	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,916.00	15,253.00	(12.79)	15,253.00	0.00	0.0%
TOTAL, REVENUES			11,226,656.00	16,139,515.00	8,365,735.23	16,139,515.00		

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	3,367,408.00	3,715,209.65	1,928,056.66	3,715,209.65	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	477,643.00	467,859.04	272,509.44	467,859.04	0.00	0.0%
Clerical, Technical and Office Salaries		2400	172,610.00	161,375.22	89,037.55	161,375.22	0.00	0.0%
Other Classified Salaries		2900	0.00	44,936.00	26,175.25	44,936.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,017,661.00	4,389,379.91	2,315,778.90	4,389,379.91	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	765,062.00	768,276.84	408,810.07	768,276.84	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	292,900.00	307,631.55	158,855.51	307,631.55	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,121,709.00	1,097,249.64	505,463.08	1,097,249.64	0.00	0.0%
Unemployment Insurance		3501-3502	49,863.00	21,278.86	10,882.75	21,278.86	0.00	0.0%
Workers' Compensation		3601-3602	89,200.00	95,183.26	48,939.59	95,183.26	0.00	0.0%
OPEB, Allocated		3701-3702	236,992.00	223,373.07	104,717.78	223,373.07	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	36,960.00	49,000.00	26,600.00	49,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,592,686.00	2,561,993.22	1,264,268.78	2,561,993.22	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	218,436.01	18,636.22	218,436.01	0.00	0.0%
Noncapitalized Equipment		4400	0.00	90,169.00	16,180.75	90,169.00	0.00	0.0%
Food		4700	3,983,500.00	3,999,039.22	1,486,949.16	3,999,039.22	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,983,500.00	4,307,644.23	1,521,766.13	4,307,644.23	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	9,391.00	21,348.00	10,214.69	21,348.00	0.00	0.0%
Dues and Memberships		5300	500.00	528.00	55.00	528.00	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	800.00	33,800.00	12,351.81	33,800.00	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	19,368.00	20,773.00	4,251.04	20,773.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	202,830.43	250,341.43	82,931.39	250,341.43	0.00	0.0%
Communications		5900	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			243,889.43	337,790.43	109,803.93	337,790.43	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	27,485.13	27,421.03	27,485.13	0.00	0.0%
Equipment		6400	0.00	156,360.47	0.00	156,360.47	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	183,845.60	27,421.03	183,845.60	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	378,546.57	285,676.10	195,880.41	285,676.10	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			378,546.57	285,676.10	195,880.41	285,676.10	0.00	0.0%
TOTAL, EXPENDITURES			11,216,283.00	12,066,329.49	5,434,919.18	12,066,329.49		

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

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	6,196,994.47
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reiml	88,903.66
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	2,981,687.55
Total, Restricted Balance		<u>9,267,585.68</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	153,500.00	128,500.00	53,944.77	128,500.00	0.00	0.0%
5) TOTAL, REVENUES			153,500.00	128,500.00	53,944.77	128,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	408,661.00	174,357.46	101,004.46	174,357.46	0.00	0.0%
3) Employee Benefits		3000-3999	194,139.00	86,609.13	49,951.96	86,609.13	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,448,077.00	76.26	1,448,077.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	327,297.52	95,317.68	327,297.52	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	22,830,813.35	5,301,066.20	22,830,813.35	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			602,800.00	24,867,154.46	5,547,416.56	24,867,154.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(449,300.00)	(24,738,654.46)	(5,493,471.79)	(24,738,654.46)		
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)			(449,300.00)	(24,738,654.46)	(5,493,471.79)	(24,738,654.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,712,770.86	42,712,770.86		42,712,770.86	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)			42,712,770.86	42,712,770.86		42,712,770.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,712,770.86	42,712,770.86		42,712,770.86		
2) Ending Balance, June 30 (E + F1e)			42,263,470.86	17,974,116.40		17,974,116.40		
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	42,263,470.86	17,974,116.40		17,974,116.40		
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	153,500.00	128,500.00	53,944.77	128,500.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153,500.00	128,500.00	53,944.77	128,500.00	0.00	0.0%
TOTAL, REVENUES			153,500.00	128,500.00	53,944.77	128,500.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	309,229.00	127,226.15	73,670.52	127,226.15	0.00	0.0%
Clerical, Technical and Office Salaries		2400	99,432.00	47,131.31	27,333.94	47,131.31	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			408,661.00	174,357.46	101,004.46	174,357.46	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	93,971.00	39,771.47	23,140.15	39,771.47	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,379.00	12,979.72	7,386.48	12,979.72	0.00	0.0%
Health and Welfare Benefits		3401-3402	43,087.00	24,213.77	13,864.84	24,213.77	0.00	0.0%
Unemployment Insurance		3501-3502	5,045.00	848.40	482.83	848.40	0.00	0.0%
Workers' Compensation		3601-3602	9,024.00	3,732.72	2,124.22	3,732.72	0.00	0.0%
OPEB, Allocated		3701-3702	10,121.00	4,643.05	2,708.44	4,643.05	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	1,512.00	420.00	245.00	420.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			194,139.00	86,609.13	49,951.96	86,609.13	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	1,448,077.00	76.26	1,448,077.00	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	1,448,077.00	76.26	1,448,077.00	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	47,001.52	20,620.48	47,001.52	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	280,296.00	74,697.20	280,296.00	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	327,297.52	95,317.68	327,297.52	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	2,500.00	2.70	2,500.00	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	22,828,313.35	5,301,063.50	22,828,313.35	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	22,830,813.35	5,301,066.20	22,830,813.35	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			602,800.00	24,867,154.46	5,547,416.56	24,867,154.46		

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

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	17,974,116.40
Total, Restricted Balance		<u>17,974,116.40</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	1,724,003.00	1,774,003.00	1,283,507.29	1,774,003.00	0.00	0.0%
5) TOTAL, REVENUES			1,724,003.00	1,774,003.00	1,283,507.29	1,774,003.00		
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	49,534.00	87,334.00	18,871.00	87,334.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	153,275.00	122,075.00	153,275.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	320,000.00	242,022.64	320,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,534.00	560,609.00	382,968.64	560,609.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,674,469.00	1,213,394.00	900,538.65	1,213,394.00		
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)			1,674,469.00	1,213,394.00	900,538.65	1,213,394.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,707,277.60	14,707,277.60		14,707,277.60	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)			14,707,277.60	14,707,277.60		14,707,277.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,707,277.60	14,707,277.60		14,707,277.60		
2) Ending Balance, June 30 (E + F1e)			16,381,746.60	15,920,671.60		15,920,671.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,520,295.55	5,250,295.55		5,250,295.55		
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	10,861,451.05	10,670,376.05		10,670,376.05		
Developer Fee Fund	0000	9780	10,861,451.05					
Developer Fee Fund	0000	9780		10,670,376.05				
Developer Fee Fund	0000	9780				10,670,376.05		
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	74,003.00	74,003.00	26,067.33	74,003.00	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	1,650,000.00	1,700,000.00	1,257,439.96	1,700,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,724,003.00	1,774,003.00	1,283,507.29	1,774,003.00	0.00	0.0%
TOTAL, REVENUES			1,724,003.00	1,774,003.00	1,283,507.29	1,774,003.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	37,800.00	18,865.00	37,800.00	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	49,500.00	49,500.00	0.00	49,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34.00	34.00	6.00	34.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,534.00	87,334.00	18,871.00	87,334.00	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	153,275.00	122,075.00	153,275.00	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	153,275.00	122,075.00	153,275.00	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	320,000.00	242,022.64	320,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	320,000.00	242,022.64	320,000.00	0.00	0.0%
TOTAL, EXPENDITURES			49,534.00	560,609.00	382,968.64	560,609.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	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		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	5,250,295.55
Total, Restricted Balance		<u>5,250,295.55</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	19,199.00	19,209.00	5,881.32	19,209.00	0.00	0.0%
5) TOTAL, REVENUES			19,199.00	19,209.00	5,881.32	19,209.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,971.00	28,589.00	16,517.61	28,589.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,507.00	19,235.06	11,021.12	19,235.06	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			48,478.00	47,824.06	27,538.73	47,824.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,279.00)	(28,615.06)	(21,657.41)	(28,615.06)		
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)			(29,279.00)	(28,615.06)	(21,657.41)	(28,615.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,455,295.13	3,455,295.13		3,455,295.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,455,295.13	3,455,295.13		3,455,295.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,455,295.13	3,455,295.13		3,455,295.13		
2) Ending Balance, June 30 (E + F1e)			3,426,016.13	3,426,680.07		3,426,680.07		
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	3,426,016.13	3,426,680.07		3,426,680.07		
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								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,199.00	19,209.00	5,881.32	19,209.00	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			19,199.00	19,209.00	5,881.32	19,209.00	0.00	0.0%
TOTAL, REVENUES			19,199.00	19,209.00	5,881.32	19,209.00		

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	28,971.00	28,589.00	16,517.61	28,589.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,971.00	28,589.00	16,517.61	28,589.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,637.00	6,549.73	3,784.17	6,549.73	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,216.00	2,055.83	1,132.36	2,055.83	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,470.00	8,713.36	5,010.43	8,713.36	0.00	0.0%
Unemployment Insurance		3501-3502	356.00	134.40	74.04	134.40	0.00	0.0%
Workers' Compensation		3601-3602	637.00	591.22	325.65	591.22	0.00	0.0%
OPEB, Allocated		3701-3702	1,191.00	1,190.52	694.47	1,190.52	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			19,507.00	19,235.06	11,021.12	19,235.06	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			48,478.00	47,824.06	27,538.73	47,824.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
7710	State School Facilities Projects	3,426,680.07
Total, Restricted Balance		<u>3,426,680.07</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	5,120.00	974,795.43	973,653.49	974,795.43	0.00	0.0%
5) TOTAL, REVENUES			5,120.00	974,795.43	973,653.49	974,795.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,926.00	13,926.00	8,123.50	13,926.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,596.00	8,545.37	4,935.88	8,545.37	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	646.16	646.16	646.16	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	20,010.00	8,927.12	20,010.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,109,733.76	290,050.23	1,109,733.76	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			22,522.00	1,152,861.29	312,682.89	1,152,861.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(17,402.00)	(178,065.86)	660,970.60	(178,065.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,396,195.00	1,396,195.00	0.00	1,396,195.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,396,195.00	1,396,195.00	0.00	1,396,195.00		

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)			1,378,793.00	1,218,129.14	660,970.60	1,218,129.14		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,718,305.55	2,718,305.55		2,718,305.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,718,305.55	2,718,305.55		2,718,305.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,718,305.55	2,718,305.55		2,718,305.55		
2) Ending Balance, June 30 (E + F1e)			4,097,098.55	3,936,434.69		3,936,434.69		
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								
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	4,097,098.55	3,936,434.69		3,936,434.69		
Measure A Operating Fund	0000	9780	4,097,098.55					
Measure A Operating Fund	0000	9780		3,936,434.69				
Measure A Operating Fund	0000	9780				3,936,434.69		
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	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	5,120.00	5,120.00	3,978.06	5,120.00	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	969,675.43	969,675.43	969,675.43	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			5,120.00	974,795.43	973,653.49	974,795.43	0.00	0.0%
TOTAL, REVENUES			5,120.00	974,795.43	973,653.49	974,795.43		

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	13,926.00	13,926.00	8,123.50	13,926.00	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			13,926.00	13,926.00	8,123.50	13,926.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,190.00	3,190.44	1,861.09	3,190.44	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,065.00	1,029.95	586.06	1,029.95	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,388.00	3,485.28	2,004.11	3,485.28	0.00	0.0%
Unemployment Insurance		3501-3502	171.00	67.33	38.32	67.33	0.00	0.0%
Workers' Compensation		3601-3602	306.00	296.19	168.54	296.19	0.00	0.0%
OPEB, Allocated		3701-3702	476.00	476.18	277.76	476.18	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			8,596.00	8,545.37	4,935.88	8,545.37	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	646.16	646.16	646.16	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	646.16	646.16	646.16	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	20,000.00	8,925.00	20,000.00	0.00	0.0%
Communications		5900	0.00	10.00	2.12	10.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	20,010.00	8,927.12	20,010.00	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	999,324.27	228,037.72	999,324.27	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	110,409.49	62,012.51	110,409.49	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,109,733.76	290,050.23	1,109,733.76	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	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			22,522.00	1,152,861.29	312,682.89	1,152,861.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,396,195.00	1,396,195.00	0.00	1,396,195.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,396,195.00	1,396,195.00	0.00	1,396,195.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
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)			1,396,195.00	1,396,195.00	0.00	1,396,195.00		

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	1,186,304.00	1,186,304.00	1,275,562.89	1,186,304.00	0.00	0.0%
3) Other State Revenue		8300-8599	155,000.00	155,126.78	130,057.80	155,126.78	0.00	0.0%
4) Other Local Revenue		8600-8799	47,823,270.00	48,796,400.40	45,385,519.06	48,796,400.40	0.00	0.0%
5) TOTAL, REVENUES			49,164,574.00	50,137,831.18	46,791,139.75	50,137,831.18		
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	46,534,644.00	46,534,644.00	46,124,613.73	46,534,644.00	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			46,534,644.00	46,534,644.00	46,124,613.73	46,534,644.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,629,930.00	3,603,187.18	666,526.02	3,603,187.18		
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)			2,629,930.00	3,603,187.18	666,526.02	3,603,187.18		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,605,391.72	41,605,391.72		41,605,391.72	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)			41,605,391.72	41,605,391.72		41,605,391.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,605,391.72	41,605,391.72		41,605,391.72		
2) Ending Balance, June 30 (E + F1e)			44,235,321.72	45,208,578.90		45,208,578.90		
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			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			44,235,321.72	45,208,578.90		45,208,578.90		
Measure C Debt Service Fund	0000	9780	37,236,689.92					
Measure J Debt Service Fund	0000	9780	6,998,631.80					
Measure C Debt Service Fund	0000	9780		37,318,517.05				
Measure J Debt Service Fund	0000	9780		7,890,061.85				
Measure C Debt Service Fund	0000	9780				37,318,517.05		
Measure J Debt Service Fund	0000	9780				7,890,061.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	1,186,304.00	1,186,304.00	1,275,562.89	1,186,304.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,186,304.00	1,186,304.00	1,275,562.89	1,186,304.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	155,000.00	155,000.00	129,931.02	155,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	126.78	126.78	126.78	0.00	0.0%
TOTAL, OTHER STATE REVENUE			155,000.00	155,126.78	130,057.80	155,126.78	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	45,817,000.00	46,790,130.40	43,762,493.31	46,790,130.40	0.00	0.0%
Unsecured Roll		8612	1,347,516.00	1,347,516.00	1,046,997.28	1,347,516.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	(61,371.20)	0.00	0.00	0.0%
Supplemental Taxes		8614	584,249.00	584,249.00	613,130.23	584,249.00	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%
Interest		8660	74,505.00	74,505.00	24,269.44	74,505.00	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			47,823,270.00	48,796,400.40	45,385,519.06	48,796,400.40	0.00	0.0%
TOTAL, REVENUES			49,164,574.00	50,137,831.18	46,791,139.75	50,137,831.18		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	27,867,955.00	27,867,955.00	27,867,954.25	27,867,955.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	18,666,689.00	18,666,689.00	18,256,659.48	18,666,689.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,534,644.00	46,534,644.00	46,124,613.73	46,534,644.00	0.00	0.0%
TOTAL EXPENDITURES			46,534,644.00	46,534,644.00	46,124,613.73	46,534,644.00		

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: General Fund		7614	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%
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		

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	6,529,962.37	6,561,192.63	6,551,738.60	6,561,192.63	0.00	0.0%
5) TOTAL, REVENUES			6,529,962.37	6,561,192.63	6,551,738.60	6,561,192.63		
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	5,075,325.00	5,075,325.00	4,722,950.00	5,075,325.00	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			5,075,325.00	5,075,325.00	4,722,950.00	5,075,325.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,454,637.37	1,485,867.63	1,828,788.60	1,485,867.63		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,636,442.00	3,636,442.00	3,246,625.00	3,636,442.00	0.00	0.0%
b) Transfers Out		7600-7629	5,032,637.00	5,032,637.00	3,246,625.00	5,032,637.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,396,195.00)	(1,396,195.00)	0.00	(1,396,195.00)		

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)			58,442.37	89,672.63	1,828,788.60	89,672.63		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,708,983.39	6,708,983.39		6,708,983.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,708,983.39	6,708,983.39		6,708,983.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,708,983.39	6,708,983.39		6,708,983.39		
2) Ending Balance, June 30 (E + F1e)			6,767,425.76	6,798,656.02		6,798,656.02		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Measure A Debt Service Fund	0000	9780	6,730,808.76					
Certificate of Participation Debt Service Fund	0000	9780	36,617.00					
Measure A Debt Service Fund	0000	9780		6,760,839.02				
Certificate of Participation Debt Service Fund	0000	9780		37,817.00				
Measure A Debt Service Fund	0000	9780				6,760,839.02		
Certificate of Participation Debt Service Fund	0000	9780				37,817.00		
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 Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	6,506,417.37	6,544,615.75	6,544,548.75	6,544,615.75	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	23,545.00	16,576.80	7,189.77	16,576.80	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	0.08	0.08	0.08	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			6,529,962.37	6,561,192.63	6,551,738.60	6,561,192.63	0.00	0.0%
TOTAL, REVENUES			6,529,962.37	6,561,192.63	6,551,738.60	6,561,192.63		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,220,000.00	1,220,000.00	1,220,000.00	1,220,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	255,500.00	255,500.00	254,125.00	255,500.00	0.00	0.0%
Debt Service - Interest		7438	774,825.00	774,825.00	423,825.00	774,825.00	0.00	0.0%
Other Debt Service - Principal		7439	2,825,000.00	2,825,000.00	2,825,000.00	2,825,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,075,325.00	5,075,325.00	4,722,950.00	5,075,325.00	0.00	0.0%
TOTAL, EXPENDITURES			5,075,325.00	5,075,325.00	4,722,950.00	5,075,325.00		

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	3,636,442.00	3,636,442.00	3,246,625.00	3,636,442.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,636,442.00	3,636,442.00	3,246,625.00	3,636,442.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	5,032,637.00	5,032,637.00	3,246,625.00	5,032,637.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,032,637.00	5,032,637.00	3,246,625.00	5,032,637.00	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 - b + c - d + e)			(1,396,195.00)	(1,396,195.00)	0.00	(1,396,195.00)		

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	326.00	326.00	101.18	326.00	0.00	0.0%
5) TOTAL, REVENUES			326.00	326.00	101.18	326.00		
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)			326.00	326.00	101.18	326.00		
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)			326.00	326.00	101.18	326.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	59,279.06	59,279.06		59,279.06	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)			59,279.06	59,279.06		59,279.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,279.06	59,279.06		59,279.06		
2) Ending Net Position, June 30 (E + F1e)			59,605.06	59,605.06		59,605.06		
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			59,605.06	59,605.06		59,605.06		

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	326.00	326.00	101.18	326.00	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			326.00	326.00	101.18	326.00	0.00	0.0%
TOTAL, REVENUES			326.00	326.00	101.18	326.00		

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	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 EXPENSES			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)
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	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		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		

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)	29,212.49	29,103.50	25,962.01	29,103.50	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)	29,212.49	29,103.50	25,962.01	29,103.50	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	20.93	21.06	18.06	21.06	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.82	1.82	1.82	1.82	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)	22.75	22.88	19.88	22.88	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29,235.24	29,126.38	25,981.89	29,126.38	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	320.53	284.05	284.05	284.05	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)	320.53	284.05	284.05	284.05	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	320.53	284.05	284.05	284.05	0.00	0%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
		ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH			91,185,472.00	78,616,311.00	95,152,650.00	94,393,735.00	83,496,750.00	30,512,908.00	118,194,390.00	105,104,734.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		(27,385,565.00)	41,026,415.00	13,935,348.00	12,276,765.00	12,276,765.00	13,935,348.00	12,276,765.00	12,621,300.00
Property Taxes	8020-8079		163,604,004.00	977,368.00	3,787,432.00	39,324.00	(322,769.00)	(9,306,134.00)	125,003.00	(196,000.00)
Miscellaneous Funds	8080-8099			(1,118,254.00)	(1,873,644.00)	(573,353.00)	(1,182,750.00)	(1,275,908.00)	(1,287,584.00)	(1,287,584.00)
Federal Revenue	8100-8299		(9,713,480.00)	398,075.00	4,791,833.00	2,611,198.00	665,330.00	6,088,616.00	1,290,054.00	184,721.00
Other State Revenue	8300-8599		2,135,859.00	1,184,829.00	5,000,942.00	4,942,473.00	5,669,557.00	14,561,098.00	6,378,496.00	2,064,300.00
Other Local Revenue	8600-8799		(1,853,129.00)	1,115,588.00	780,479.00	324,525.00	1,299,001.00	1,481,885.00	895,012.00	1,333,600.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			126,787,689.00	43,584,021.00	26,422,390.00	19,620,932.00	18,405,134.00	25,484,905.00	19,677,746.00	14,720,337.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		463,043.00	12,674,222.00	12,889,230.00	13,387,463.00	13,729,103.00	13,689,425.00	13,254,468.00	13,371,133.00
Classified Salaries	2000-2999		1,923,685.00	3,915,130.00	4,388,938.00	4,336,323.00	4,541,275.00	4,440,125.00	4,139,070.00	4,202,068.00
Employee Benefits	3000-3999		3,045,300.00	7,058,791.00	7,222,480.00	7,319,161.00	6,994,924.00	7,479,540.00	7,297,153.00	7,330,198.00
Books and Supplies	4000-4999		88,742.00	368,655.00	658,084.00	1,473,504.00	1,754,182.00	3,212,595.00	3,721,602.00	1,735,631.00
Services	5000-5999		2,402,568.00	1,553,142.00	3,176,357.00	4,360,696.00	3,659,581.00	3,454,462.00	4,395,825.00	3,715,713.00
Capital Outlay	6000-6599		84,910.00	438,518.00	528,046.00	613,482.00	218,185.00	50,989.00	797,247.00	148,789.00
Other Outgo	7000-7499		(41,335.00)	15,120.00	(59,986.00)	(44,985.00)	(17,267.00)	(15,370.00)	(31,596.00)	494,103.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			7,966,913.00	26,023,578.00	28,803,149.00	31,445,644.00	30,879,983.00	32,311,766.00	33,573,769.00	30,997,635.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(1,308.00)		5,901.00	(849.00)	(35.00)	0.00	(1,074.00)	(37,900.00)
Accounts Receivable	9200-9299		65,502,216.00	5,817.00	395.00	6,448.00	14,276.00	(12,915.00)	506.00	(10,685.00)
Due From Other Funds	9310		994.00							
Stores	9320		225.00	(24,533.00)	251.00	34,522.00	17,220.00	(15,498.00)	28,128.00	(18,649.00)
Prepaid Expenditures	9330		44,744.00							
Other Current Assets	9340		(163,604,004.00)	(977,368.00)			(86,641.00)	93,207,334.00	(1,521.00)	(29,334.00)
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	(98,057,133.00)	(996,084.00)	6,547.00	40,121.00	(55,180.00)	93,178,921.00	26,039.00	(96,568.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		26,986,519.00	28,020.00	(1,615,297.00)	(887,606.00)	(601,187.00)	(1,329,422.00)	(780,328.00)	(1,045,485.00)
Due To Other Funds	9610		456,627.00							
Current Loans	9640						41,055,000.00			
Unearned Revenues	9650		5,889,658.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	33,332,804.00	28,020.00	(1,615,297.00)	(887,606.00)	40,453,813.00	(1,329,422.00)	(780,328.00)	(1,045,485.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(131,389,937.00)	(1,024,104.00)	1,621,844.00	927,727.00	(40,508,993.00)	94,508,343.00	806,367.00	948,917.00
E. NET INCREASE/DECREASE (B - C + D)			(12,569,161.00)	16,536,339.00	(758,915.00)	(10,896,985.00)	(52,983,842.00)	87,681,482.00	(13,089,656.00)	(15,328,381.00)
F. ENDING CASH (A + E)			78,616,311.00	95,152,650.00	94,393,735.00	83,496,750.00	30,512,908.00	118,194,390.00	105,104,734.00	89,776,353.00
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):	January								
A. BEGINNING CASH		89,776,353.00	81,413,753.00	95,637,353.00	79,110,653.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	12,621,300.00	12,621,300.00	12,621,300.00	11,409,207.00			140,236,248.00	140,236,248.00
Property Taxes	8020-8079	5,900.00	(135,700.00)	7,346,900.00	1,404,564.00			167,329,892.00	167,329,892.00
Miscellaneous Funds	8080-8099	(1,519,200.00)	(1,519,200.00)	(1,519,200.00)	(3,723,812.00)			(16,880,489.00)	(16,880,489.00)
Federal Revenue	8100-8299	12,372,200.00	4,902,700.00	509,700.00	17,516,334.00			41,617,281.00	41,617,281.15
Other State Revenue	8300-8599	3,672,800.00	2,968,000.00	1,827,800.00	28,559,291.00			78,965,445.00	78,965,444.95
Other Local Revenue	8600-8799	1,358,100.00	279,000.00	1,337,900.00	2,915,286.00			11,267,247.00	11,267,246.78
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		28,511,100.00	19,116,100.00	22,124,400.00	58,080,870.00	0.00	0.00	422,535,624.00	422,535,623.88
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,259,600.00	13,164,200.00	12,934,000.00	16,849,834.00			149,665,721.00	149,665,721.30
Classified Salaries	2000-2999	4,373,500.00	4,355,300.00	4,620,800.00	7,700,045.00			52,936,259.00	52,936,258.67
Employee Benefits	3000-3999	7,439,400.00	7,430,000.00	7,480,400.00	28,225,994.00			104,323,341.00	104,323,341.24
Books and Supplies	4000-4999	6,325,100.00	4,155,600.00	6,717,400.00	12,861,622.00			43,072,717.00	43,072,717.11
Services	5000-5999	5,844,000.00	6,333,600.00	6,570,900.00	11,292,617.00			56,759,461.00	56,759,460.50
Capital Outlay	6000-6599	1,309,600.00	379,200.00	731,200.00	4,288,762.00			9,588,928.00	9,588,927.91
Other Outgo	7000-7499	(9,600.00)	(20,800.00)	24,500.00	415,616.00			708,400.00	708,397.31
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		38,541,600.00	35,797,100.00	39,079,200.00	81,634,490.00	0.00	0.00	417,054,827.00	417,054,824.04
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		44,900.00	(213,100.00)	465,565.00			262,100.00	
Accounts Receivable	9200-9299	(1,000.00)	(1,000.00)	(800.00)	(20,976,277.00)			44,526,981.00	
Due From Other Funds	9310				(994.00)			0.00	
Stores	9320	(67,700.00)	(32,100.00)	62,800.00	5,334.00			(10,000.00)	
Prepaid Expenditures	9330				(44,744.00)			0.00	
Other Current Assets	9340	82,800.00	29,346,200.00	(1,117,100.00)	43,179,634.00			0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		14,100.00	29,358,000.00	(1,268,200.00)	22,628,518.00	0.00	0.00	44,779,081.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,653,800.00)	(1,546,600.00)	(1,696,300.00)	(16,308,514.00)			(450,000.00)	
Due To Other Funds	9610				(456,627.00)			0.00	
Current Loans	9640							41,055,000.00	
Unearned Revenues	9650				(5,890,258.00)			(600.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,653,800.00)	(1,546,600.00)	(1,696,300.00)	(22,655,399.00)	0.00	0.00	40,604,400.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,667,900.00	30,904,600.00	428,100.00	45,283,917.00	0.00	0.00	4,174,681.00	
E. NET INCREASE/DECREASE (B - C + D)		(8,362,600.00)	14,223,600.00	(16,526,700.00)	21,730,297.00	0.00	0.00	9,655,478.00	5,480,799.84
F. ENDING CASH (A + E)		81,413,753.00	95,637,353.00	79,110,653.00	100,840,950.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								100,840,950.00	

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	420,468,084.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	42,001,832.70
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	109.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	965,997.14
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	0.00
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)				966,106.14
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				377,500,145.52

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)*		26,265.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,372.23
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.)	312,475,444.66	11,023.75
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)	312,475,444.66	11,023.75
B. Required effort (Line A.2 times 90%)	281,227,900.19	9,921.38
C. Current year expenditures (Line I.E and Line II.B)	377,500,145.52	14,372.23
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) 11,033,125.73
- 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) 291,014,624.20

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) 3.79%

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)	13,915,747.46
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,088,571.50
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	74,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	11,943.00
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)	1,368,443.19
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)	2,099.36
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)	18,460,804.51
9. Carry-Forward Adjustment (Part IV, Line F)	4,081,011.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,541,815.52
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	237,908,807.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,360,228.87
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	39,817,826.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,731,685.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	109.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,840.20
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,228,852.70
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)	1,074,372.52
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)	4,720,904.34
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)	34,738,237.32
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)	113,264.64
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)	7,159,380.83
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)	7,597,768.57
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	383,453,278.13
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)	
	4.81%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	
	5.88%

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>18,460,804.51</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>38,049.76</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 (3.76%) times Part III, Line B19); zero if negative	<u>4,081,011.01</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.76%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>4,081,011.01</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>4,081,011.01</u>

Approved indirect cost rate: 3.76%
 Highest rate used in any program: 3.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	180,212.98	6,776.02	3.76%
01	3010	7,245,815.89	272,442.68	3.76%
01	3182	1,042,768.53	39,208.10	3.76%
01	3210	389.36	14.64	3.76%
01	3212	6,461,435.45	242,949.97	3.76%
01	3213	4,961,418.00	186,549.32	3.76%
01	3214	53,375.05	2,007.00	3.76%
01	3215	11,083.27	416.73	3.76%
01	3310	5,275,190.88	198,347.18	3.76%
01	3311	139,631.02	5,250.13	3.76%
01	3312	1,009,240.07	37,947.43	3.76%
01	3315	193,498.70	7,275.55	3.76%
01	3318	34,146.83	1,283.92	3.76%
01	3327	332,995.37	12,520.63	3.76%
01	3345	1,375.29	51.71	3.76%
01	3385	155,611.99	5,851.01	3.76%
01	3395	86,706.82	3,260.18	3.76%
01	3550	209,265.33	7,868.38	3.76%
01	4035	685,692.41	25,782.54	3.76%
01	4127	655,424.74	24,643.85	3.76%
01	4201	354,618.85	13,333.67	3.76%
01	4203	879,496.94	33,069.08	3.76%
01	5245	234,142.29	8,803.75	3.76%
01	5610	375,419.24	14,115.76	3.76%
01	5810	301,192.90	11,324.85	3.76%
01	6010	1,205,222.98	45,316.38	3.76%
01	6011	34,947.14	1,314.02	3.76%
01	6266	3,245,692.94	122,038.06	3.76%
01	6385	380,172.01	14,293.99	3.76%
01	6387	1,255,628.19	47,211.62	3.76%
01	6388	1,088,062.15	40,911.14	3.76%
01	6500	59,527,378.13	2,238,229.42	3.76%
01	6510	120,163.84	4,518.16	3.76%
01	6515	6,373.36	239.64	3.76%
01	6520	309,401.50	11,633.50	3.76%
01	6536	312,401.70	11,746.30	3.76%
01	6537	1,139,444.87	42,843.13	3.76%
01	6546	1,904,631.84	71,614.16	3.76%
01	7220	698,357.64	26,260.52	3.76%
01	7311	144,958.04	5,450.42	3.76%
01	7388	302,294.32	11,366.27	3.76%
01	7422	5,486,618.51	206,296.86	3.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7810	1,154,787.27	43,420.00	3.76%
01	8150	13,292,262.12	499,789.06	3.76%
01	9010	10,245,519.42	140,337.45	1.37%
09	2600	48,188.00	1,812.00	3.76%
09	6266	50,681.38	1,905.62	3.76%
09	7311	650.02	24.44	3.76%
09	7422	27,537.63	1,035.41	3.76%
11	5810	992,104.49	6,160.13	0.62%
11	6371	42,385.00	1,594.00	3.76%
11	6391	3,786,272.44	142,363.56	3.76%
13	5310	6,573,704.66	247,171.30	3.76%
13	5320	1,024,063.91	38,504.80	3.76%

Second Interim
 Special Education Maintenance of Effort
 2021-22 Projected Expenditures vs. Actual Comparison Year
 2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									4,122
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,228,209.50	0.00	0.00	145,987.47	1,462,284.17	22,437,617.14		30,274,098.28
2000-2999	Classified Salaries	5,050,814.51	0.00	0.00	27,475.85	1,084,702.42	11,675,594.27		17,838,587.05
3000-3999	Employee Benefits	5,883,398.06	0.00	0.00	62,666.66	1,497,521.91	19,661,608.66		27,105,195.29
4000-4999	Books and Supplies	1,993,354.76	0.00	0.00	21,848.39	119,427.98	3,745,130.64		5,879,761.77
5000-5999	Services and Other Operating Expenditures	3,084,448.45	0.00	0.00	814.74	8,770.00	19,245,708.91		22,339,742.10
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	61,000.00	0.00	0.00	0.00	0.00	0.00		61,000.00
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	22,398,811.28	0.00	0.00	258,793.11	4,172,706.48	76,765,659.62	0.00	103,595,970.49
7310	Transfers of Indirect Costs	2,751,601.31	0.00	0.00	0.00	51.71	0.00		2,751,653.02
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,751,601.31	0.00	0.00	0.00	51.71	0.00	0.00	2,751,653.02
	TOTAL COSTS	25,150,412.59	0.00	0.00	258,793.11	4,172,758.19	76,765,659.62	0.00	106,347,623.51
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	6,118,449.42	0.00	0.00	145,987.47	1,366,353.57	22,239,990.66		29,870,781.12
2000-2999	Classified Salaries	5,040,836.44	0.00	0.00	27,475.85	849,838.51	9,308,409.40		15,226,560.20
3000-3999	Employee Benefits	5,833,528.70	0.00	0.00	62,512.80	1,233,858.10	17,652,157.92		24,782,057.52
4000-4999	Books and Supplies	1,905,369.87	0.00	0.00	21,848.39	113,988.47	2,994,776.57		5,035,983.30
5000-5999	Services and Other Operating Expenditures	3,046,937.57	0.00	0.00	814.74	7,395.00	18,904,568.57		21,959,715.88
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	61,000.00	0.00	0.00	0.00	0.00	0.00		61,000.00
7130	State Special Schools	97,586.00	0.00	0.00	0.00	0.00	0.00		97,586.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	22,103,708.00	0.00	0.00	258,639.25	3,571,433.65	71,099,903.12	0.00	97,033,684.02
7310	Transfers of Indirect Costs	2,524,947.64	0.00	0.00	0.00	0.00	0.00		2,524,947.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,524,947.64	0.00	0.00	0.00	0.00	0.00	0.00	2,524,947.64
	TOTAL BEFORE OBJECT 8980	24,628,655.64	0.00	0.00	258,639.25	3,571,433.65	71,099,903.12	0.00	99,558,631.66
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								99,558,631.66

Second Interim
 Special Education Maintenance of Effort
 2021-22 Projected Expenditures vs. Actual Comparison Year
 2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	95,798.47	0.00	0.00	0.00	2,334.00	2,048,749.29		2,146,881.76	
2000-2999	Classified Salaries	3,374,140.42	0.00	0.00	0.00	0.00	27,662.96		3,401,803.38	
3000-3999	Employee Benefits	2,129,741.36	0.00	0.00	0.00	494.00	731,862.48		2,862,097.84	
4000-4999	Books and Supplies	1,039,510.19	0.00	0.00	0.00	11,681.95	797,547.58		1,848,739.72	
5000-5999	Services and Other Operating Expenditures	1,430,485.08	0.00	0.00	0.00	0.00	335,650.93		1,766,136.01	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	61,000.00	0.00	0.00	0.00	0.00	0.00		61,000.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	8,130,675.52	0.00	0.00	0.00	14,509.95	3,941,473.24	0.00	12,086,658.71	
7310	Transfers of Indirect Costs	138,272.32	0.00	0.00	0.00	0.00	0.00		138,272.32	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	138,272.32	0.00	0.00	0.00	0.00	0.00	0.00	138,272.32	
	TOTAL BEFORE OBJECT 8980	8,268,947.84	0.00	0.00	0.00	14,509.95	3,941,473.24	0.00	12,224,931.03	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									54,295,121.73
	TOTAL COSTS									66,520,052.76

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								4,122
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	7,695,170.01	0.00	0.00	164,761.67	1,532,147.90	26,198,318.81		35,590,398.39
2000-2999	Classified Salaries	5,574,083.21	0.00	0.00	25,426.96	1,072,476.13	11,158,314.41		17,830,300.71
3000-3999	Employee Benefits	6,842,670.55	0.00	0.00	71,072.75	1,472,480.41	19,439,242.22		27,825,465.93
4000-4999	Books and Supplies	436,345.90	0.00	0.00	0.00	29,030.56	240,748.20		706,124.66
5000-5999	Services and Other Operating Expenditures	1,203,861.11	0.00	0.00	0.00	996.45	13,229,274.99		14,434,132.55
6000-6999	Capital Outlay	24,071.02	0.00	0.00	0.00	0.00	21,247.50		45,318.52
7130	State Special Schools	34,885.00	0.00	0.00	0.00	0.00	0.00		34,885.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,811,086.80	0.00	0.00	261,261.38	4,107,131.45	70,287,146.13	0.00	96,466,625.76
7310	Transfers of Indirect Costs	963,589.84	0.00	0.00	0.00	20.67	0.00		963,610.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	13,662,851.50							13,662,851.50
	Total Indirect Costs	963,589.84	0.00	0.00	0.00	20.67	0.00	0.00	963,610.51
	TOTAL COSTS	22,774,676.64	0.00	0.00	261,261.38	4,107,152.12	70,287,146.13	0.00	97,430,236.27
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	260,529.18	0.00	0.00	0.00	124,009.38	1,013,740.53		1,398,279.09
2000-2999	Classified Salaries	952,996.81	0.00	0.00	23,926.96	234,194.04	3,086,094.51		4,297,212.32
3000-3999	Employee Benefits	639,636.13	0.00	0.00	12,216.36	251,713.18	2,760,092.09		3,663,657.76
4000-4999	Books and Supplies	9,333.68	0.00	0.00	0.00	1,136.12	71,661.67		82,131.47
5000-5999	Services and Other Operating Expenditures	50,558.75	0.00	0.00	0.00	0.00	347,272.41		397,831.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,913,054.55	0.00	0.00	36,143.32	611,052.72	7,278,861.21	0.00	9,839,111.80
7310	Transfers of Indirect Costs	105,341.40	0.00	0.00	0.00	20.67	0.00		105,362.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	105,341.40	0.00	0.00	0.00	20.67	0.00	0.00	105,362.07
	TOTAL BEFORE OBJECT 8980	2,018,395.95	0.00	0.00	36,143.32	611,073.39	7,278,861.21	0.00	9,944,473.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								9,944,473.87

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	7,434,640.83	0.00	0.00	164,761.67	1,408,138.52	25,184,578.28		34,192,119.30
2000-2999	Classified Salaries	4,621,086.40	0.00	0.00	1,500.00	838,282.09	8,072,219.90		13,533,088.39
3000-3999	Employee Benefits	6,203,034.42	0.00	0.00	58,856.39	1,220,767.23	16,679,150.13		24,161,808.17
4000-4999	Books and Supplies	427,012.22	0.00	0.00	0.00	27,894.44	169,086.53		623,993.19
5000-5999	Services and Other Operating Expenditures	1,153,302.36	0.00	0.00	0.00	996.45	12,882,002.58		14,036,301.39
6000-6999	Capital Outlay	24,071.02	0.00	0.00	0.00	0.00	21,247.50		45,318.52
7130	State Special Schools	34,885.00	0.00	0.00	0.00	0.00	0.00		34,885.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,898,032.25	0.00	0.00	225,118.06	3,496,078.73	63,008,284.92	0.00	86,627,513.96
7310	Transfers of Indirect Costs	858,248.44	0.00	0.00	0.00	0.00	0.00		858,248.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	13,662,851.50							13,662,851.50
	Total Indirect Costs	858,248.44	0.00	0.00	0.00	0.00	0.00	0.00	858,248.44
	TOTAL BEFORE OBJECT 8980	20,756,280.69	0.00	0.00	225,118.06	3,496,078.73	63,008,284.92	0.00	87,485,762.40
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								87,485,762.40
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,372,726.30	0.00	0.00	0.00	1,502.98	4,736,681.93		6,110,911.21
2000-2999	Classified Salaries	2,850,223.98	0.00	0.00	0.00	0.00	5,922.10		2,856,146.08
3000-3999	Employee Benefits	2,328,742.35	0.00	0.00	0.00	315.16	1,727,415.42		4,056,472.93
4000-4999	Books and Supplies	312,022.81	0.00	0.00	0.00	1,690.77	50,078.37		363,791.95
5000-5999	Services and Other Operating Expenditures	367,743.53	0.00	0.00	0.00	0.00	323,078.99		690,822.52
6000-6999	Capital Outlay	24,071.02	0.00	0.00	0.00	0.00	21,247.50		45,318.52
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,255,529.99	0.00	0.00	0.00	3,508.91	6,864,424.31	0.00	14,123,463.21
7310	Transfers of Indirect Costs	24,696.14	0.00	0.00	0.00	0.00	0.00		24,696.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	24,696.14	0.00	0.00	0.00	0.00	0.00	0.00	24,696.14
	TOTAL BEFORE OBJECT 8980	7,280,226.13	0.00	0.00	0.00	3,508.91	6,864,424.31	0.00	14,148,159.35
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								45,600,353.40
	TOTAL COSTS								59,748,512.75

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Mt. Diablo Unified (BA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Mt. Diablo Unified (BA)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
 (line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
 (cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
 Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
 (line (b) minus line (e), zero if negative) _____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Mt. Diablo Unified (BA)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	106,347,623.51		
b. Less: Expenditures paid from federal sources	6,788,991.85		
c. Expenditures paid from state and local sources	99,558,631.66	107,928,741.57	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		107,928,741.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	99,558,631.66	107,928,741.57	(8,370,109.91)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	106,347,623.51		
b. Less: Expenditures paid from federal sources	6,788,991.85		
c. Expenditures paid from state and local sources	99,558,631.66	101,148,613.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		101,148,613.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	99,558,631.66	101,148,613.00	
d. Special education unduplicated pupil count	4,122.00	4,122.00	
e. Per capita state and local expenditures (A2c/A2d)	24,152.99	24,538.72	(385.73)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2021-22	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	66,520,052.76	65,204,390.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>65,204,390.80</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>66,520,052.76</u>	<u>65,204,390.80</u>	<u>1,315,661.96</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2021-22	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	66,520,052.76	64,169,284.47	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>64,169,284.47</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>66,520,052.76</u>	<u>64,169,284.47</u>	
b. Special education unduplicated pupil count	<u>4,122</u>	<u>4,076</u>	
c. Per capita local expenditures (B2a/B2b)	<u>16,137.81</u>	<u>15,743.20</u>	<u>394.61</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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 Title

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 Email Address

SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Mt. Diablo Unified (BA)

Object Code	Description	Mt. Diablo Unified (BA00)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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	290,685,651.00	-3.92%	279,297,830.00	3.88%	290,138,217.00
2. Federal Revenues	8100-8299	104,397.81	-100.00%		0.00%	
3. Other State Revenues	8300-8599	6,197,364.44	-1.69%	6,092,901.00	0.03%	6,094,893.00
4. Other Local Revenues	8600-8799	1,592,577.73	5.33%	1,677,478.00	3.61%	1,738,078.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(66,945,058.92)	-0.49%	(66,617,659.00)	2.80%	(68,480,959.00)
6. Total (Sum lines A1 thru A5c)		231,634,932.06	-4.83%	220,450,550.00	4.10%	229,490,229.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				112,259,466.61		109,765,027.61
b. Step & Column Adjustment				1,964,500.00		1,920,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,458,939.00)		(473,100.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,259,466.61	-2.22%	109,765,027.61	1.32%	111,212,827.61
2. Classified Salaries						
a. Base Salaries				30,028,578.60		30,195,928.60
b. Step & Column Adjustment				525,500.00		528,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(358,150.00)		(313,981.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,028,578.60	0.56%	30,195,928.60	0.71%	30,410,347.60
3. Employee Benefits	3000-3999	60,876,564.08	4.52%	63,628,767.00	2.44%	65,180,509.00
4. Books and Supplies	4000-4999	8,276,273.22	70.45%	14,107,161.00	-57.66%	5,972,533.00
5. Services and Other Operating Expenditures	5000-5999	18,101,546.97	0.17%	18,131,809.00	3.40%	18,747,979.00
6. Capital Outlay	6000-6999	373,694.01	3.69%	387,494.00	3.66%	401,694.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,247,852.09)	78.26%	(9,354,949.00)	-40.13%	(5,600,712.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		224,668,271.40	0.98%	226,861,238.21	-0.24%	226,325,178.21
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		6,966,660.66		(6,410,688.21)		3,165,050.79
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		66,133,492.33		73,100,152.99		66,689,464.78
2. Ending Fund Balance (Sum lines C and D1)		73,100,152.99		66,689,464.78		69,854,515.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	712,000.00		712,000.00		712,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	41,554,923.00		40,871,211.00		56,190,977.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,511,645.00		11,990,657.00		11,589,657.00
2. Unassigned/Unappropriated	9790	18,321,584.99		13,115,596.78		1,361,881.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		73,100,152.99		66,689,464.78		69,854,515.57

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	12,511,645.00		11,990,657.00		11,589,657.00
c. Unassigned/Unappropriated	9790	18,321,584.99		13,115,596.78		1,361,881.57
(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)		30,833,229.99		25,106,253.78		12,951,538.57
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.						
MYP was based on the following assumptions: Enrollment 21-22 (28,839), 22-23 (28,494), 23-24 (28,115); ADA 21-22 (90%), 22-23 (93%), 23-24 (94%); UPP 21-22 (52.95%), 22-23 (50%), 23-24 (50%); COLA 21-22 (5.07%), 22-23 (5.33%), 23-24 (3.61%); LCFF revenue calculation Current year/prior year hold harmless (no 3-year average); SELPA Base Rate 21-22 (\$715), 22-23 (\$820), 23-24 (\$820); Step/Column Increase 2.0%; STRS/PERS/SUI rate changes per School Services Dartboard (1/17/2022); Health Benefits 5% increase; FTE reductions based on the Board approval on 2/23/22 meeting and 7.5 FTE decrease in 22-23 and 23-24 per declining enrollment; \$2.0M ongoing increase in M&O budget; Supply/Service cost increase per CPI%; Textbook Adoption costs 21-22 (\$6.68M), 22-23 (\$8.54M), Indirect cost rates 21-22 (3.76%), 22-23 (5.94%), 23-24 (3.76%)						

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	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	41,512,883.34	-24.58%	31,310,219.00	-14.35%	26,816,004.00
3. Other State Revenues	8300-8599	72,768,080.51	-19.49%	58,588,462.00	-4.77%	55,791,238.00
4. Other Local Revenues	8600-8799	9,674,669.05	-3.36%	9,349,554.00	0.00%	9,349,554.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	66,945,058.92	-0.49%	66,617,659.00	2.80%	68,480,959.00
6. Total (Sum lines A1 thru A5c)		190,900,691.82	-13.11%	165,865,894.00	-3.27%	160,437,755.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,406,254.69		35,547,454.69
b. Step & Column Adjustment				463,600.00		471,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,322,400.00)		(226,070.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,406,254.69	-4.97%	35,547,454.69	0.69%	35,793,184.69
2. Classified Salaries						
a. Base Salaries				22,907,680.07		21,521,092.07
b. Step & Column Adjustment				201,300.00		204,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,587,888.00)		(95,425.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,907,680.07	-6.05%	21,521,092.07	0.51%	21,630,467.07
3. Employee Benefits	3000-3999	43,446,777.16	2.68%	44,610,522.00	1.59%	45,321,747.00
4. Books and Supplies	4000-4999	34,796,443.89	-40.90%	20,565,922.00	-26.35%	15,146,040.00
5. Services and Other Operating Expenditures	5000-5999	38,657,913.53	-10.05%	34,774,687.00	-11.95%	30,618,146.00
6. Capital Outlay	6000-6999	9,215,233.90	-28.30%	6,607,500.00	-18.00%	5,418,144.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,210,325.22	5.11%	1,272,225.00	3.96%	1,322,625.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,745,924.18	67.05%	7,927,923.00	-40.13%	4,746,366.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		192,386,552.64	-10.17%	172,827,325.76	-7.42%	159,996,719.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,485,860.82)		(6,961,431.76)		441,035.24
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,187,204.71		21,701,343.89		14,739,912.13
2. Ending Fund Balance (Sum lines C and D1)		21,701,343.89		14,739,912.13		15,180,947.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	21,701,343.89		14,739,912.13		15,180,947.37
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)		21,701,343.89		14,739,912.13		15,180,947.37

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.						
MYP was based on the following assumptions: Enrollment 21-22 (28,839), 22-23 (28,494), 23-24 (28,115); ADA 21-22 (90%), 22-23 (93%), 23-24 (94%); UPP 21-22 (52.95%), 22-23 (50%), 23-24 (50%); COLA 21-22 (5.07%), 22-23 (5.33%), 23-24 (3.61%); LCFE revenue calculation Current year/prior year hold harmless (no 3-year average); SELPA Base Rate 21-22 (\$715), 22-23 (\$820), 23-24 (\$820); Step/Column Increase 2.0%; STRS/PERS/SUI rate changes per School Services Dartboard (1/17/2022); Health Benefits 5% increase; Salary and benefit cost reductions for the one-year only positions; \$2.0M ongoing increase in M&O budget; Supply/Service cost increase per CPI%; Textbook Adoption costs 21-22 (\$6.68M), 22-23 (\$8.54M), Indirect cost rates 21-22 (3.76%), 22-23 (5.94%), 23-24 (3.76%); 2021-22 includes carryovers.						

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. LCFE/Revenue Limit Sources	8010-8099	290,685,651.00	-3.92%	279,297,830.00	3.88%	290,138,217.00
2. Federal Revenues	8100-8299	41,617,281.15	-24.77%	31,310,219.00	-14.35%	26,816,004.00
3. Other State Revenues	8300-8599	78,965,444.95	-18.09%	64,681,363.00	-4.32%	61,886,131.00
4. Other Local Revenues	8600-8799	11,267,246.78	-2.13%	11,027,032.00	0.55%	11,087,632.00
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)		422,535,623.88	-8.57%	386,316,444.00	0.93%	389,927,984.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				149,665,721.30		145,312,482.30
b. Step & Column Adjustment				2,428,100.00		2,392,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,781,339.00)		(699,170.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	149,665,721.30	-2.91%	145,312,482.30	1.17%	147,006,012.30
2. Classified Salaries						
a. Base Salaries				52,936,258.67		51,717,020.67
b. Step & Column Adjustment				726,800.00		733,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,946,038.00)		(409,406.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,936,258.67	-2.30%	51,717,020.67	0.63%	52,040,814.67
3. Employee Benefits	3000-3999	104,323,341.24	3.75%	108,239,289.00	2.09%	110,502,256.00
4. Books and Supplies	4000-4999	43,072,717.11	-19.50%	34,673,083.00	-39.09%	21,118,573.00
5. Services and Other Operating Expenditures	5000-5999	56,759,460.50	-6.79%	52,906,496.00	-6.69%	49,366,125.00
6. Capital Outlay	6000-6999	9,588,927.91	-27.05%	6,994,994.00	-16.80%	5,819,838.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,210,325.22	5.11%	1,272,225.00	3.96%	1,322,625.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(501,927.91)	184.31%	(1,427,026.00)	-40.13%	(854,346.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		417,054,824.04	-4.16%	399,688,563.97	-3.34%	386,321,897.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		5,480,799.84		(13,372,119.97)		3,606,086.03
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		89,320,697.04		94,801,496.88		81,429,376.91
2. Ending Fund Balance (Sum lines C and D1)		94,801,496.88		81,429,376.91		85,035,462.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	712,000.00		712,000.00		712,000.00
b. Restricted	9740	21,701,343.89		14,739,912.13		15,180,947.37
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	41,554,923.00		40,871,211.00		56,190,977.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,511,645.00		11,990,657.00		11,589,657.00
2. Unassigned/Unappropriated	9790	18,321,584.99		13,115,596.78		1,361,881.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,801,496.88		81,429,376.91		85,035,462.94

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	12,511,645.00		11,990,657.00		11,589,657.00
c. Unassigned/Unappropriated	9790	18,321,584.99		13,115,596.78		1,361,881.57
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)		30,833,229.99		25,106,253.78		12,951,538.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.39%		6.28%		3.35%
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?	Yes					
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				
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)						
		25,962.01		26,422.39		26,429.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		417,054,824.04		399,688,563.97		386,321,897.97
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)		417,054,824.04		399,688,563.97		386,321,897.97
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)		12,511,644.72		11,990,656.92		11,589,656.94
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)		12,511,644.72		11,990,656.92		11,589,656.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	29,252.74	29,103.50		
Charter School	0.00	0.00		
Total ADA	29,252.74	29,103.50	-0.5%	Met
1st Subsequent Year (2022-23)				
District Regular	26,178.12	26,441.95		
Charter School				
Total ADA	26,178.12	26,441.95	1.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	26,159.02	26,448.27		
Charter School				
Total ADA	26,159.02	26,448.27	1.1%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	28,831	28,839		
Charter School				
Total Enrollment	28,831	28,839	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	28,230	28,494		
Charter School				
Total Enrollment	28,230	28,494	0.9%	Met
2nd Subsequent Year (2023-24)				
District Regular	27,637	28,115		
Charter School				
Total Enrollment	27,637	28,115	1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
 (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	29,377	30,727	
Charter School			
Total ADA/Enrollment	29,377	30,727	95.6%
Second Prior Year (2019-20)			
District Regular	29,121	30,724	
Charter School			
Total ADA/Enrollment	29,121	30,724	94.8%
First Prior Year (2020-21)			
District Regular	29,122	29,582	
Charter School	0		
Total ADA/Enrollment	29,122	29,582	98.4%
		Historical Average Ratio:	96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	25,962	28,839		
Charter School	0			
Total ADA/Enrollment	25,962	28,839	90.0%	Met
1st Subsequent Year (2022-23)				
District Regular	26,422	28,494		
Charter School				
Total ADA/Enrollment	26,422	28,494	92.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	26,429	28,115		
Charter School				
Total ADA/Enrollment	26,429	28,115	94.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	309,165,200.00		
1st Subsequent Year (2022-23)	288,580,053.00	298,297,830.00	3.4%	Not Met
2nd Subsequent Year (2023-24)	297,086,750.00	308,955,528.00	4.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
 (required if NOT met)

The ADA for the budget year was updated to reflect the P1 ADA and Month 7 ADA, which was lower than anticipated. Enrollment projections were updated per Davis Demographic report, which have a slower pace of declining of about 350. The unduplicated pupil count came out 1% higher than anticipated.

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)	220,006,573.27	233,589,381.47	94.2%
Second Prior Year (2019-20)	212,983,683.29	227,495,994.31	93.6%
First Prior Year (2020-21)	176,662,126.29	190,074,222.15	92.9%
	Historical Average Ratio:		93.6%

	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):	90.6% to 96.6%	90.6% to 96.6%	90.6% to 96.6%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	203,164,609.29	224,668,271.40	90.4%	Not Met
1st Subsequent Year (2022-23)	203,589,723.21	226,861,238.21	89.7%	Not Met
2nd Subsequent Year (2023-24)	206,803,684.21	226,325,178.21	91.4%	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 budget year had about \$1M in vacancy savings, which dropped the ratio slightly by 0.4%. The subsequent year 2022-23 has a textbook adoption costs of about \$8.5M included in the books and supply lines. The budget reduction that was approved by the board on 2/23/22, step and column increase, benefit increases total over \$1M. However, the ratio remained at 89.8% due to the textbook adoption costs.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	36,899,268.01	41,617,281.15	12.8%	Yes
1st Subsequent Year (2022-23)	24,154,946.00	31,310,219.00	29.6%	Yes
2nd Subsequent Year (2023-24)	24,154,946.00	26,816,004.00	11.0%	Yes

Explanation:
(required if Yes)

ESSER III budget was added to the budget year and two subsequent years, which will expire in 2023-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	69,201,017.91	78,965,444.95	14.1%	Yes
1st Subsequent Year (2022-23)	53,075,512.00	64,681,363.00	21.9%	Yes
2nd Subsequent Year (2023-24)	53,075,512.00	61,886,131.00	16.6%	Yes

Explanation:
(required if Yes)

Expanded Learning Opportunity Program entitlement of \$5M was added as an ongoing revenue. Educator Effectiveness Block Grant of \$6M were added to the budget year. In-Person Instruction grant of \$3M was deferred from the budget year to 2022-23. SELPA base rate was increased in the subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	11,349,086.97	11,267,246.78	-0.7%	No
1st Subsequent Year (2022-23)	11,098,572.00	11,027,032.00	-0.6%	No
2nd Subsequent Year (2023-24)	11,194,472.00	11,087,632.00	-1.0%	No

Explanation:
(required if Yes)

Rent revenues were updated to reflect the anticipated income and reduced by \$1.5M. Other local revenues were increased based on the actual donations received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	49,306,650.99	43,072,717.11	-12.6%	Yes
1st Subsequent Year (2022-23)	25,378,227.00	34,673,083.00	36.6%	Yes
2nd Subsequent Year (2023-24)	17,171,599.00	21,118,573.00	23.0%	Yes

Explanation:
(required if Yes)

Part of Special Ed Dispute Prevention Grant, In-person Instruction grants, and AB86 Expanded Learning Opportunity Grant budgets were deferred to the subsequent years. Title Program budgets and Low Incidence budget were adjusted to reflect anticipated spendings. ESSER III budget was added to all three years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	49,111,605.72	56,759,460.50	15.6%	Yes
1st Subsequent Year (2022-23)	42,232,522.00	52,906,496.00	25.3%	Yes
2nd Subsequent Year (2023-24)	43,152,292.00	49,366,125.00	14.4%	Yes

Explanation:
(required if Yes)

Increase in 5000's object code in ESSER II, Educator Effectiveness Block Grant, and In-Person Instruction budgets in the budget year and 2022-23. Special Ed contract with Non-Public School/Agencies, the County Office of Ed, and special ed assistant contracts are expected to increase. ESSER III budget was added to all three years.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	117,449,372.89	131,849,972.88	12.3%	Not Met
1st Subsequent Year (2022-23)	88,329,030.00	107,018,614.00	21.2%	Not Met
2nd Subsequent Year (2023-24)	88,424,930.00	99,789,767.00	12.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	98,418,256.71	99,832,177.61	1.4%	Met
1st Subsequent Year (2022-23)	67,610,749.00	87,579,579.00	29.5%	Not Met
2nd Subsequent Year (2023-24)	60,323,891.00	70,484,698.00	16.8%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

ESSER III budget was added to the budget year and two subsequent years, which will expire in 2023-24.

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

Expanded Learning Opportunity Program entitlement of \$5M was added as an ongoing revenue. Educator Effectiveness Block Grant of \$6M were added to the budget year. In-Person Instruction grant of \$3M was deferred from the budget year to 2022-23. SELPA base rate was increased in the subsequent years.

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

Rent revenues were updated to reflect the anticipated income and reduced by \$1.5M. Other local revenues were increased based on the actual donations received.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Part of Special Ed Dispute Prevention Grant, In-person Instruction grants, and AB86 Expanded Learning Opportunity Grant budgets were deferred to the subsequent years. Title Program budgets and Low Incidence budget were adjusted to reflect anticipated spendings. ESSER III budget was added to all three years.

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

Increase in 5000's object code in ESSER II, Educator Effectiveness Block Grant, and In-Person Instruction budgets in the budget year and 2022-23. Special Ed contract with Non-Public School/Agencies, the County Office of Ed, and special ed assistant contracts are expected to increase. ESSER III budget was added to all three years.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	11,528,128.50	11,540,307.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		11,540,307.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.4%	6.3%	3.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	2.1%	1.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	6,966,660.66	224,668,271.40	N/A	Met
1st Subsequent Year (2022-23)	(6,410,688.21)	226,861,238.21	2.8%	Not Met
2nd Subsequent Year (2023-24)	3,165,050.79	226,325,178.21	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District plans a textbook adoption in the budget year and the subsequent year. It will be funded by the combination of the unrestricted funds and the restricted Lottery funds in the budget year. In 2022-23, it will be funded solely by the unrestricted funds for \$8.5M. This is a one-time costs in 2022-23.

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)	94,801,496.88	Met
1st Subsequent Year (2022-23)	81,429,376.91	Met
2nd Subsequent Year (2023-24)	85,035,462.94	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)	100,840,950.00	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.)	25,962	26,422	26,429
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):

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

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

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)	417,054,824.04	399,688,563.97	386,321,897.97
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	417,054,824.04	399,688,563.97	386,321,897.97
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,511,644.72	11,990,656.92	11,589,656.94
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)	12,511,644.72	11,990,656.92	11,589,656.94

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,511,645.00	11,990,657.00	11,589,657.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	18,321,584.99	13,115,596.78	1,361,881.57
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	30,833,229.99	25,106,253.78	12,951,538.57
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.39%	6.28%	3.35%
District's Reserve Standard (Section 10B, Line 7):	12,511,644.72	11,990,656.92	11,589,656.94
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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)

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)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(66,963,799.64)	(66,945,058.92)	0.0%	(18,740.72)	Met
1st Subsequent Year (2022-23)	(69,688,500.00)	(66,738,659.00)	-4.2%	(2,949,841.00)	Met
2nd Subsequent Year (2023-24)	(71,576,800.00)	(68,727,259.00)	-4.0%	(2,849,541.00)	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)	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

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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 First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim 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 first interim projections?

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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	6	Fund 52, Obj 8621	Fund 52, Obj 7433 & 7434	16,865,000
General Obligation Bonds	16	Fund 51, Obj 8621	Fund 51, Obj 7438 & 7439	403,264,615
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CFID Refunding	4	Fund 51, Obj 8621	Fund 51, Obj 7438 & 7439	5,665,000
Redevelopment Agency of City of Pitt		Fund 25, Obj 8681	Fund 25, Obj 7939	3,730,283
TOTAL:				429,524,898

Type of Commitment (continued)	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	165,149			
Certificates of Participation	2,452,500	3,597,625	3,324,750	2,844,125
General Obligation Bonds	42,401,653	42,011,577	46,997,853	35,979,801
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CFID Refunding	2,715,950	1,472,750	1,465,375	1,664,875
Redevelopment Agency of City of Pittsburg	74,202	74,202	74,202	74,202
Total Annual Payments:	47,809,454	47,156,154	51,862,180	40,563,003
Has total annual payment increased over prior year (2020-21)?		No	Yes	No

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)

The principal payment for CFID Refunding is scheduled to increase in 2022-23 and the principal payment for 2010 Measure C Series A starts in 2022-23.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	213,427,260.00	213,427,260.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	213,427,260.00	213,427,260.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2021	Jun 30, 2021

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	n/a	n/a
1st Subsequent Year (2022-23)	n/a	n/a
2nd Subsequent Year (2023-24)	n/a	n/a
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)	7,178,153.11	6,989,192.52
1st Subsequent Year (2022-23)	7,160,295.00	6,825,606.00
2nd Subsequent Year (2023-24)	7,142,437.00	7,014,602.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	5,568,908.00	6,742,765.00
1st Subsequent Year (2022-23)	5,847,353.00	7,079,903.00
2nd Subsequent Year (2023-24)	6,139,721.00	7,433,898.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	1,289	1,289
1st Subsequent Year (2022-23)	1,289	1,289
2nd Subsequent Year (2023-24)	1,289	1,289

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

b. Amount contributed (funded) for self-insurance programs

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

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,639.6	1,647.0	1,586.8	1,579.3

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year		5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

<input type="text" value="No"/>	<input type="text"/>	<input type="text"/>
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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)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year		1.8%	1.8%

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)
1. Are savings from attrition included in the interim and MYPs?	No	No	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

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	1,183.7	1,202.1	1,187.0	1,187.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
 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?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)
Yes	Yes	Yes
80.0%	80.0%	80.0%
	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
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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)
Yes	Yes	Yes
	1.8%	1.8%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
 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	199.0	205.0	203.0	203.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	No	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year		1.8%	1.8%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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)

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

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

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- 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?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- 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.)

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
