

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: [Signature]  
District Superintendent or Designee

Date: 3.10.22

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 10, 2022

Signed: [Signature]  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

       QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

       NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Chris Johnston

Telephone: 805-389-2100

Title: Assistant Superintendent Business Svcs

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

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

G = General Ledger Data; S = Supplemental Data

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	55,140,115.00	55,212,547.00	33,122,708.97	55,212,547.00	0.00	0.0%
2) Federal Revenue		8100-8299	245,000.00	245,000.00	137,775.00	245,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,141,581.00	1,223,395.00	822,819.55	1,223,395.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,087,680.00	3,113,289.00	260,257.59	3,139,846.00	26,557.00	0.9%
5) TOTAL, REVENUES			57,614,376.00	59,794,231.00	34,343,561.11	59,820,788.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,619,212.00	23,104,044.00	11,831,714.16	23,308,924.00	(204,880.00)	-0.9%
2) Classified Salaries		2000-2999	5,395,679.00	5,538,188.00	3,039,308.94	5,814,899.00	(276,711.00)	-5.0%
3) Employee Benefits		3000-3999	11,919,269.00	11,450,558.00	5,980,540.20	11,537,573.00	(87,015.00)	-0.8%
4) Books and Supplies		4000-4999	1,219,740.00	1,311,657.00	308,489.27	1,445,811.00	(134,154.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	3,704,154.00	4,042,615.00	2,211,394.13	3,855,421.00	187,194.00	4.6%
6) Capital Outlay		6000-6999	15,000.00	1,960,059.00	0.00	1,960,059.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,238,000.00	2,414,508.00	377,637.00	2,414,508.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,040,558.00)	(1,096,480.00)	0.00	(1,096,480.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			47,070,496.00	48,725,149.00	23,749,083.70	49,240,715.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			10,543,880.00	11,069,082.00	10,594,477.41	10,580,073.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,998,103.00)	(8,260,362.00)	0.00	(8,082,967.00)	177,395.00	-2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,998,103.00)	(8,260,362.00)	0.00	(8,082,967.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			1,545,777.00	2,808,720.00	10,594,477.41	2,497,106.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,390,991.00	14,124,481.00		14,124,481.00	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)			12,390,991.00	14,124,481.00		14,124,481.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,390,991.00	14,124,481.00		14,124,481.00		
2) Ending Balance, June 30 (E + F1e)			13,936,768.00	16,933,201.00		16,621,587.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	5,250.00		5,250.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,811,846.55	14,719,342.27		14,374,668.33		
One-Time Discretionary Funds	0000	9780	11,811,846.55					
One-Time Discretionary Funds	0000	9780		14,719,342.27				
One-Time Discretionary Funds	0000	9780				14,374,668.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,124,921.45	2,208,608.73		2,241,668.67		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,354,831.00	25,427,263.00	14,018,718.00	25,427,263.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,161,694.00	6,714,168.00	3,389,609.00	6,704,162.00	(10,006.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	166,170.00	164,181.00	85,595.63	164,181.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,310,704.00	25,194,967.00	14,456,033.00	25,194,967.00	0.00	0.0%
Unsecured Roll Taxes		8042	567,777.00	577,618.00	828,419.82	577,618.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	48,929.00	69,676.24	48,929.00	0.00	0.0%
Supplemental Taxes		8044	270,422.00	290,204.00	232,513.83	290,204.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	95,856.00	109,688.00	621,709.83	109,688.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	314,340.00	923,569.00	1,032,520.62	1,032,521.00	108,952.00	11.8%
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			59,241,794.00	59,450,587.00	34,734,795.97	59,549,533.00	98,946.00	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(546,621.00)	(546,621.00)	0.00	(546,621.00)	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	(3,555,058.00)	(3,691,419.00)	(1,612,087.00)	(3,790,365.00)	(98,946.00)	2.7%
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			55,140,115.00	55,212,547.00	33,122,708.97	55,212,547.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	245,000.00	245,000.00	137,775.00	245,000.00	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						

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Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			245,000.00	245,000.00	137,775.00	245,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	197,575.00	197,575.00	196,269.00	197,575.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	944,006.00	1,025,820.00	626,550.55	1,025,820.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,141,581.00	1,223,395.00	822,819.55	1,223,395.00	0.00	0.0%

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	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	443,211.00	443,211.00	121,194.71	443,211.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	30,043.24	60,000.00	(115,000.00)	-65.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	20,000.00	70,000.00	26,521.98	50,000.00	(20,000.00)	-28.6%
Interagency Services		8677	317,244.00	317,244.00	0.00	476,251.00	159,007.00	50.1%
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	132,225.00	2,107,834.00	82,497.66	2,110,384.00	2,550.00	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,087,680.00</b>	<b>3,113,289.00</b>	<b>260,257.59</b>	<b>3,139,846.00</b>	<b>26,557.00</b>	<b>0.9%</b>
<b>TOTAL, REVENUES</b>			<b>57,614,376.00</b>	<b>59,794,231.00</b>	<b>34,343,561.11</b>	<b>59,820,788.00</b>	<b>26,557.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	19,248,467.00	18,759,080.00	9,457,598.40	18,923,962.00	(164,882.00)	-0.9%
Certificated Pupil Support Salaries		1200	1,480,404.00	1,417,507.00	779,335.79	1,468,870.00	(51,363.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,447,202.00	2,487,560.00	1,371,188.59	2,476,445.00	11,115.00	0.4%
Other Certificated Salaries		1900	443,139.00	439,897.00	223,591.38	439,647.00	250.00	0.1%
TOTAL, CERTIFICATED SALARIES			23,619,212.00	23,104,044.00	11,831,714.16	23,308,924.00	(204,880.00)	-0.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	82,303.00	80,041.00	18,748.91	80,041.00	0.00	0.0%
Classified Support Salaries		2200	2,073,345.00	2,117,319.00	1,088,374.64	2,149,447.00	(32,128.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	670,405.00	720,105.00	383,176.86	771,415.00	(51,310.00)	-7.1%
Clerical, Technical and Office Salaries		2400	2,083,973.00	2,081,246.00	1,248,507.66	2,278,736.00	(197,490.00)	-9.5%
Other Classified Salaries		2900	485,653.00	539,477.00	300,500.87	535,260.00	4,217.00	0.8%
TOTAL, CLASSIFIED SALARIES			5,395,679.00	5,538,188.00	3,039,308.94	5,814,899.00	(276,711.00)	-5.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,950,650.00	3,853,035.00	1,960,216.15	3,892,069.00	(39,034.00)	-1.0%
PERS		3201-3202	1,207,684.00	1,239,663.00	647,948.68	1,288,527.00	(48,864.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	748,598.00	754,532.00	404,685.03	776,114.00	(21,582.00)	-2.9%
Health and Welfare Benefits		3401-3402	4,498,017.00	4,330,952.00	2,268,773.99	4,342,413.00	(11,461.00)	-0.3%
Unemployment Insurance		3501-3502	345,526.00	149,587.00	72,359.58	151,968.00	(2,381.00)	-1.6%
Workers' Compensation		3601-3602	449,892.00	443,905.00	230,605.89	451,420.00	(7,515.00)	-1.7%
OPEB, Allocated		3701-3702	711,646.00	671,177.00	391,657.28	627,250.00	43,927.00	6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,256.00	7,707.00	4,293.60	7,812.00	(105.00)	-1.4%
TOTAL, EMPLOYEE BENEFITS			11,919,269.00	11,450,558.00	5,980,540.20	11,537,573.00	(87,015.00)	-0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	22,300.00	22,978.00	632.60	22,978.00	0.00	0.0%
Materials and Supplies		4300	1,072,940.00	1,164,179.00	301,678.20	1,247,917.00	(83,738.00)	-7.2%
Noncapitalized Equipment		4400	124,500.00	124,500.00	6,178.47	174,916.00	(50,416.00)	-40.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,219,740.00	1,311,657.00	308,489.27	1,445,811.00	(134,154.00)	-10.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	56,450.00	70,696.00	25,966.85	74,702.00	(4,006.00)	-5.7%
Dues and Memberships		5300	34,050.00	39,621.00	30,151.03	39,686.00	(65.00)	-0.2%
Insurance		5400-5450	612,000.00	667,000.00	645,526.50	667,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,223,143.00	1,348,371.00	639,235.27	1,055,228.00	293,143.00	21.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448,950.00	456,066.00	89,255.37	456,066.00	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	(164,600.00)	(164,600.00)	0.00	(164,600.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,252,757.00	1,383,477.00	627,343.76	1,483,355.00	(99,878.00)	-7.2%
Communications		5900	241,404.00	241,984.00	153,915.35	243,984.00	(2,000.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,704,154.00	4,042,615.00	2,211,394.13	3,855,421.00	187,194.00	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	1,960,059.00	0.00	1,960,059.00	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			15,000.00	1,960,059.00	0.00	1,960,059.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,238,000.00	2,414,508.00	377,637.00	2,414,508.00	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)			2,238,000.00	2,414,508.00	377,637.00	2,414,508.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(819,766.00)	(875,688.00)	0.00	(875,688.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(220,792.00)	(220,792.00)	0.00	(220,792.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,040,558.00)	(1,096,480.00)	0.00	(1,096,480.00)	0.00	0.0%
TOTAL, EXPENDITURES			47,070,496.00	48,725,149.00	23,749,083.70	49,240,715.00	(515,566.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(8,998,103.00)	(8,260,362.00)	0.00	(8,082,967.00)	177,395.00	-2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,998,103.00)	(8,260,362.00)	0.00	(8,082,967.00)	177,395.00	-2.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(8,998,103.00)	(8,260,362.00)	0.00	(8,082,967.00)	177,395.00	-2.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,870,479.00	5,322,762.00	1,245,581.19	5,783,871.00	461,109.00	8.7%
3) Other State Revenue		8300-8599	2,095,889.00	5,591,824.00	3,914,992.75	6,076,457.00	484,633.00	8.7%
4) Other Local Revenue		8600-8799	4,514,262.00	5,464,722.00	3,038,095.35	5,481,629.00	16,907.00	0.3%
5) TOTAL, REVENUES			9,480,630.00	16,379,308.00	8,198,669.29	17,341,957.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,859,822.00	8,209,063.00	4,049,484.17	8,452,439.00	(243,376.00)	-3.0%
2) Classified Salaries		2000-2999	4,073,027.00	3,952,863.00	2,131,889.67	4,099,950.00	(147,087.00)	-3.7%
3) Employee Benefits		3000-3999	4,361,854.00	4,563,720.00	2,248,776.57	4,640,582.00	(76,862.00)	-1.7%
4) Books and Supplies		4000-4999	2,182,377.00	2,946,281.00	791,569.40	2,860,086.00	86,195.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	3,413,373.00	4,238,126.00	909,099.82	4,443,428.00	(205,302.00)	-4.8%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	59,401.00	59,401.00	59,401.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	819,766.00	875,688.00	0.00	875,688.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,760,219.00	24,895,142.00	10,190,220.63	25,481,574.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(14,279,589.00)	(8,515,834.00)	(1,991,551.34)	(8,139,617.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,998,103.00	8,260,362.00	0.00	8,082,967.00	(177,395.00)	-2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,998,103.00	8,260,362.00	0.00	8,082,967.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(5,281,486.00)	(255,472.00)	(1,991,551.34)	(56,650.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,761,599.00	7,584,847.00		7,584,847.00	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)			9,761,599.00	7,584,847.00		7,584,847.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,761,599.00	7,584,847.00		7,584,847.00		
2) Ending Balance, June 30 (E + F1e)			4,480,113.00	7,329,375.00		7,528,197.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,480,113.00	7,329,375.00		7,528,197.00		
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 (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,377,170.00	1,377,170.00	0.00	1,377,170.00	0.00	0.0%
Special Education Discretionary Grants		8182	57,910.00	57,910.00	0.00	57,910.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	846,242.00	1,417,230.00	294,265.00	1,417,211.00	(19.00)	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	214,667.00	428,899.00	80,658.00	428,548.00	(351.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	2,384.00	0.00	2,384.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	67,347.00	109,393.00	55,824.00	109,393.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	213,085.00	197,408.00	0.00	197,477.00	69.00	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	94,058.00	1,732,368.00	814,834.19	2,193,778.00	461,410.00	26.6%
TOTAL, FEDERAL REVENUE			2,870,479.00	5,322,762.00	1,245,581.19	5,783,871.00	461,109.00	8.7%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	308,375.00	409,069.00	203,870.57	409,069.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	25,000.00	26,279.00	3,858.18	26,279.00	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	1,762,514.00	5,156,476.00	3,707,264.00	5,641,109.00	484,633.00	9.4%
TOTAL, OTHER STATE REVENUE			2,095,889.00	5,591,824.00	3,914,992.75	6,076,457.00	484,633.00	8.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	143,000.00	328,473.00	273,553.75	338,065.00	9,592.00	2.9%
Tuition		8710	100,000.00	100,000.00	0.00	100,000.00	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	4,271,262.00	5,036,249.00	2,764,541.60	5,043,564.00	7,315.00	0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,514,262.00	5,464,722.00	3,038,095.35	5,481,629.00	16,907.00	0.3%
TOTAL, REVENUES			9,480,630.00	16,379,308.00	8,198,669.29	17,341,957.00	962,649.00	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,894,714.00	7,137,917.00	3,441,550.66	7,267,817.00	(129,900.00)	-1.8%
Certificated Pupil Support Salaries		1200	350,776.00	308,068.00	160,129.48	311,597.00	(3,529.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	432,754.00	491,235.00	306,029.59	600,904.00	(109,669.00)	-22.3%
Other Certificated Salaries		1900	181,578.00	271,843.00	141,774.44	272,121.00	(278.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			8,859,822.00	8,209,063.00	4,049,484.17	8,452,439.00	(243,376.00)	-3.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,163,214.00	2,189,369.00	1,023,929.88	2,192,510.00	(3,141.00)	-0.1%
Classified Support Salaries		2200	820,059.00	909,811.00	571,033.96	928,625.00	(18,814.00)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	105,120.00	120,333.00	76,532.02	120,333.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	712,689.00	413,860.00	255,181.31	518,774.00	(104,914.00)	-25.4%
Other Classified Salaries		2900	271,945.00	319,490.00	205,212.50	339,708.00	(20,218.00)	-6.3%
TOTAL, CLASSIFIED SALARIES			4,073,027.00	3,952,863.00	2,131,889.67	4,099,950.00	(147,087.00)	-3.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,458,261.00	1,333,660.00	619,317.13	1,373,609.00	(39,949.00)	-3.0%
PERS		3201-3202	982,196.00	884,602.00	442,469.63	908,248.00	(23,646.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	437,275.00	417,528.00	218,740.21	432,630.00	(15,102.00)	-3.6%
Health and Welfare Benefits		3401-3402	1,127,632.00	1,671,832.00	841,422.23	1,661,847.00	9,985.00	0.6%
Unemployment Insurance		3501-3502	154,691.00	66,020.00	29,992.70	67,972.00	(1,952.00)	-3.0%
Workers' Compensation		3601-3602	200,474.00	188,515.00	95,850.43	194,569.00	(6,054.00)	-3.2%
OPEB, Allocated		3701-3702	0.00	0.00	120.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,325.00	1,563.00	864.24	1,707.00	(144.00)	-9.2%
TOTAL, EMPLOYEE BENEFITS			4,361,854.00	4,563,720.00	2,248,776.57	4,640,582.00	(76,862.00)	-1.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	980,308.00	950,000.00	119,012.01	950,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	45,112.00	19,560.70	53,116.00	(8,004.00)	-17.7%
Materials and Supplies		4300	1,015,091.00	1,608,563.00	436,915.32	1,507,571.00	100,992.00	6.3%
Noncapitalized Equipment		4400	185,978.00	342,606.00	216,081.37	349,399.00	(6,793.00)	-2.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,182,377.00	2,946,281.00	791,569.40	2,860,086.00	86,195.00	2.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	525,000.00	525,000.00	(4,421.93)	525,000.00	0.00	0.0%
Travel and Conferences		5200	164,100.00	199,119.00	53,164.15	216,149.00	(17,030.00)	-8.6%
Dues and Memberships		5300	200.00	2,110.00	125.00	2,235.00	(125.00)	-5.9%
Insurance		5400-5450	16,372.00	36,372.00	21,659.50	36,372.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	293,143.00	(293,143.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,507.00	159,557.00	84,999.81	165,639.00	(6,082.00)	-3.8%
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	2,564,694.00	3,304,168.00	747,641.83	3,193,090.00	111,078.00	3.4%
Communications		5900	10,500.00	11,800.00	5,931.46	11,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,413,373.00	4,238,126.00	909,099.82	4,443,428.00	(205,302.00)	-4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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	59,401.00	59,401.00	59,401.00	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	59,401.00	59,401.00	59,401.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	819,766.00	875,688.00	0.00	875,688.00	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			819,766.00	875,688.00	0.00	875,688.00	0.00	0.0%
TOTAL, EXPENDITURES			23,760,219.00	24,895,142.00	10,190,220.63	25,481,574.00	(586,432.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	8,998,103.00	8,260,362.00	0.00	8,082,967.00	(177,395.00)	-2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,998,103.00	8,260,362.00	0.00	8,082,967.00	(177,395.00)	-2.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			8,998,103.00	8,260,362.00	0.00	8,082,967.00	177,395.00	-2.1%



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	55,140,115.00	55,212,547.00	33,122,708.97	55,212,547.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,115,479.00	5,567,762.00	1,383,356.19	6,028,871.00	461,109.00	8.3%
3) Other State Revenue		8300-8599	3,237,470.00	6,815,219.00	4,737,812.30	7,299,852.00	484,633.00	7.1%
4) Other Local Revenue		8600-8799	5,601,942.00	8,578,011.00	3,298,352.94	8,621,475.00	43,464.00	0.5%
5) TOTAL, REVENUES			67,095,006.00	76,173,539.00	42,542,230.40	77,162,745.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	32,479,034.00	31,313,107.00	15,881,198.33	31,761,363.00	(448,256.00)	-1.4%
2) Classified Salaries		2000-2999	9,468,706.00	9,491,051.00	5,171,198.61	9,914,849.00	(423,798.00)	-4.5%
3) Employee Benefits		3000-3999	16,281,123.00	16,014,278.00	8,229,316.77	16,178,155.00	(163,877.00)	-1.0%
4) Books and Supplies		4000-4999	3,402,117.00	4,257,938.00	1,100,058.67	4,305,897.00	(47,959.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	7,117,527.00	8,280,741.00	3,120,493.95	8,298,849.00	(18,108.00)	-0.2%
6) Capital Outlay		6000-6999	65,000.00	2,010,059.00	0.00	2,010,059.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,238,000.00	2,473,909.00	437,038.00	2,473,909.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(220,792.00)	(220,792.00)	0.00	(220,792.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			70,830,715.00	73,620,291.00	33,939,304.33	74,722,289.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(3,735,709.00)	2,553,248.00	8,602,926.07	2,440,456.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(3,735,709.00)	2,553,248.00	8,602,926.07	2,440,456.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,152,590.00	21,709,328.00		21,709,328.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,152,590.00	21,709,328.00		21,709,328.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,152,590.00	21,709,328.00		21,709,328.00		
2) Ending Balance, June 30 (E + F1e)			18,416,881.00	24,262,576.00		24,149,784.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	5,250.00		5,250.00		
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	4,480,113.00	7,329,375.00		7,528,197.00		
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	11,811,846.55	14,719,342.27		14,374,668.33		
One-Time Discretionary Funds	0000	9780	11,811,846.55					
One-Time Discretionary Funds	0000	9780		14,719,342.27				
One-Time Discretionary Funds	0000	9780				14,374,668.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,124,921.45	2,208,608.73		2,241,668.67		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,354,831.00	25,427,263.00	14,018,718.00	25,427,263.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,161,694.00	6,714,168.00	3,389,609.00	6,704,162.00	(10,006.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	166,170.00	164,181.00	85,595.63	164,181.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,310,704.00	25,194,967.00	14,456,033.00	25,194,967.00	0.00	0.0%
Unsecured Roll Taxes		8042	567,777.00	577,618.00	828,419.82	577,618.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	48,929.00	69,676.24	48,929.00	0.00	0.0%
Supplemental Taxes		8044	270,422.00	290,204.00	232,513.83	290,204.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	95,856.00	109,688.00	621,709.83	109,688.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	314,340.00	923,569.00	1,032,520.62	1,032,521.00	108,952.00	11.8%
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			59,241,794.00	59,450,587.00	34,734,795.97	59,549,533.00	98,946.00	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(546,621.00)	(546,621.00)	0.00	(546,621.00)	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	(3,555,058.00)	(3,691,419.00)	(1,612,087.00)	(3,790,365.00)	(98,946.00)	2.7%
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			55,140,115.00	55,212,547.00	33,122,708.97	55,212,547.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	245,000.00	245,000.00	137,775.00	245,000.00	0.00	0.0%
Special Education Entitlement		8181	1,377,170.00	1,377,170.00	0.00	1,377,170.00	0.00	0.0%
Special Education Discretionary Grants		8182	57,910.00	57,910.00	0.00	57,910.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	846,242.00	1,417,230.00	294,265.00	1,417,211.00	(19.00)	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	214,667.00	428,899.00	80,658.00	428,548.00	(351.00)	-0.1%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	2,384.00	0.00	2,384.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	67,347.00	109,393.00	55,824.00	109,393.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	213,085.00	197,408.00	0.00	197,477.00	69.00	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	94,058.00	1,732,368.00	814,834.19	2,193,778.00	461,410.00	26.6%
TOTAL, FEDERAL REVENUE			3,115,479.00	5,567,762.00	1,383,356.19	6,028,871.00	461,109.00	8.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	197,575.00	197,575.00	196,269.00	197,575.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,252,381.00	1,434,889.00	830,421.12	1,434,889.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	25,000.00	26,279.00	3,858.18	26,279.00	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	1,762,514.00	5,156,476.00	3,707,264.00	5,641,109.00	484,633.00	9.4%
TOTAL, OTHER STATE REVENUE			3,237,470.00	6,815,219.00	4,737,812.30	7,299,852.00	484,633.00	7.1%

2021-22 Second Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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%
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	443,211.00	443,211.00	121,194.71	443,211.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	30,043.24	60,000.00	(115,000.00)	-65.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	20,000.00	70,000.00	26,521.98	50,000.00	(20,000.00)	-28.6%
Interagency Services		8677	317,244.00	317,244.00	0.00	476,251.00	159,007.00	50.1%
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	275,225.00	2,436,307.00	356,051.41	2,448,449.00	12,142.00	0.5%
Tuition		8710	100,000.00	100,000.00	0.00	100,000.00	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	4,271,262.00	5,036,249.00	2,764,541.60	5,043,564.00	7,315.00	0.1%
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			5,601,942.00	8,578,011.00	3,298,352.94	8,621,475.00	43,464.00	0.5%
TOTAL, REVENUES			67,095,006.00	76,173,539.00	42,542,230.40	77,162,745.00	989,206.00	1.3%

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	27,143,181.00	25,896,997.00	12,899,149.06	26,191,779.00	(294,782.00)	-1.1%
Certificated Pupil Support Salaries		1200	1,831,180.00	1,725,575.00	939,465.27	1,780,467.00	(54,892.00)	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,879,956.00	2,978,795.00	1,677,218.18	3,077,349.00	(98,554.00)	-3.3%
Other Certificated Salaries		1900	624,717.00	711,740.00	365,365.82	711,768.00	(28.00)	0.0%
TOTAL, CERTIFICATED SALARIES			32,479,034.00	31,313,107.00	15,881,198.33	31,761,363.00	(448,256.00)	-1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,245,517.00	2,269,410.00	1,042,678.79	2,272,551.00	(3,141.00)	-0.1%
Classified Support Salaries		2200	2,893,404.00	3,027,130.00	1,659,408.60	3,078,072.00	(50,942.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	775,525.00	840,438.00	459,708.88	891,748.00	(51,310.00)	-6.1%
Clerical, Technical and Office Salaries		2400	2,796,662.00	2,495,106.00	1,503,688.97	2,797,510.00	(302,404.00)	-12.1%
Other Classified Salaries		2900	757,598.00	858,967.00	505,713.37	874,968.00	(16,001.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			9,468,706.00	9,491,051.00	5,171,198.61	9,914,849.00	(423,798.00)	-4.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,408,911.00	5,186,695.00	2,579,533.28	5,265,678.00	(78,983.00)	-1.5%
PERS		3201-3202	2,189,880.00	2,124,265.00	1,090,418.31	2,196,775.00	(72,510.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	1,185,873.00	1,172,060.00	623,425.24	1,208,744.00	(36,684.00)	-3.1%
Health and Welfare Benefits		3401-3402	5,625,649.00	6,002,784.00	3,110,196.22	6,004,260.00	(1,476.00)	0.0%
Unemployment Insurance		3501-3502	500,217.00	215,607.00	102,352.28	219,940.00	(4,333.00)	-2.0%
Workers' Compensation		3601-3602	650,366.00	632,420.00	326,456.32	645,989.00	(13,569.00)	-2.1%
OPEB, Allocated		3701-3702	711,646.00	671,177.00	391,777.28	627,250.00	43,927.00	6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,581.00	9,270.00	5,157.84	9,519.00	(249.00)	-2.7%
TOTAL, EMPLOYEE BENEFITS			16,281,123.00	16,014,278.00	8,229,316.77	16,178,155.00	(163,877.00)	-1.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	980,308.00	950,000.00	119,012.01	950,000.00	0.00	0.0%
Books and Other Reference Materials		4200	23,300.00	68,090.00	20,193.30	76,094.00	(8,004.00)	-11.8%
Materials and Supplies		4300	2,088,031.00	2,772,742.00	738,593.52	2,755,488.00	17,254.00	0.6%
Noncapitalized Equipment		4400	310,478.00	467,106.00	222,259.84	524,315.00	(57,209.00)	-12.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,402,117.00	4,257,938.00	1,100,058.67	4,305,897.00	(47,959.00)	-1.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	525,000.00	525,000.00	(4,421.93)	525,000.00	0.00	0.0%
Travel and Conferences		5200	220,550.00	269,815.00	79,131.00	290,851.00	(21,036.00)	-7.8%
Dues and Memberships		5300	34,250.00	41,731.00	30,276.03	41,921.00	(190.00)	-0.5%
Insurance		5400-5450	628,372.00	703,372.00	667,186.00	703,372.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,223,143.00	1,348,371.00	639,235.27	1,348,371.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	581,457.00	615,623.00	174,255.18	621,705.00	(6,082.00)	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(164,600.00)	(164,600.00)	0.00	(164,600.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,817,451.00	4,687,645.00	1,374,985.59	4,676,445.00	11,200.00	0.2%
Communications		5900	251,904.00	253,784.00	159,846.81	255,784.00	(2,000.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,117,527.00	8,280,741.00	3,120,493.95	8,298,849.00	(18,108.00)	-0.2%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	65,000.00	2,010,059.00	0.00	2,010,059.00	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			65,000.00	2,010,059.00	0.00	2,010,059.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,238,000.00	2,414,508.00	377,637.00	2,414,508.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	59,401.00	59,401.00	59,401.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,238,000.00	2,473,909.00	437,038.00	2,473,909.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(220,792.00)	(220,792.00)	0.00	(220,792.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(220,792.00)	(220,792.00)	0.00	(220,792.00)	0.00	0.0%
TOTAL, EXPENDITURES			70,830,715.00	73,620,291.00	33,939,304.33	74,722,289.00	(1,101,998.00)	-1.5%

Description		Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (E) (Col B & D)	% Diff (F) (E/B)
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									
State Apportionments Emergency Apportionments Proceeds		8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets Other Sources		8953		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation		8965		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8972		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		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)									



Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	947,191.00
3213	Elementary and Secondary School Emergen	550,417.00
5640	Medi-Cal Billing Option	313,839.00
6266	Educator Effectiveness, FY 2021-22	1,258,000.00
6300	Lottery: Instructional Materials	319,412.00
6500	Special Education	426,938.00
6536	Special Ed: Dispute Prevention and Dispute	43,855.00
6537	Special Ed: Learning Recovery Support	475,291.00
6547	Special Education Early Intervention Preschc	510,453.00
7311	Classified School Employee Professional De	11,942.00
7388	SB 117 COVID-19 LEA Response Funds	92,997.00
7422	In-Person Instruction (IPI) Grant	1,000,827.00
8150	Ongoing & Major Maintenance Account (RM,	1,122,314.00
8210	Student Activity Funds	18,300.00
9010	Other Restricted Local	436,421.00
Total, Restricted Balance		7,528,197.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	30,600.00	30,600.00	30,600.00	New
3) Other State Revenue		8300-8599	229,903.00	592,174.00	320,384.00	607,851.00	15,677.00	2.6%
4) Other Local Revenue		8600-8799	1,954,746.00	1,399,584.00	846,087.45	1,404,608.00	5,024.00	0.4%
5) TOTAL, REVENUES			2,184,649.00	1,991,758.00	1,197,071.45	2,043,059.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	894,846.00	1,015,144.00	607,265.82	1,024,949.00	(9,805.00)	-1.0%
3) Employee Benefits		3000-3999	406,131.00	404,277.00	235,422.22	415,503.00	(11,226.00)	-2.8%
4) Books and Supplies		4000-4999	120,135.00	155,612.00	26,456.46	151,928.00	3,684.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	624,046.00	231,179.00	37,308.18	233,659.00	(2,480.00)	-1.1%
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	139,491.00	139,491.00	0.00	139,491.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,184,649.00	1,945,703.00	906,452.68	1,965,530.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	46,055.00	290,618.77	77,529.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	46,055.00	290,618.77	77,529.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,788.00	160,822.00		160,822.00	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)			24,788.00	160,822.00		160,822.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,788.00	160,822.00		160,822.00		
2) Ending Balance, June 30 (E + F1e)			24,788.00	206,877.00		238,351.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	24,788.00	206,877.00		238,351.00		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	30,600.00	30,600.00	30,600.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	30,600.00	30,600.00	30,600.00	New
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	229,903.00	410,084.00	320,384.00	424,887.00	14,803.00	3.6%
All Other State Revenue	All Other	8590	0.00	182,090.00	0.00	182,964.00	874.00	0.5%
TOTAL, OTHER STATE REVENUE			229,903.00	592,174.00	320,384.00	607,851.00	15,677.00	2.6%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,263.00	2,000.00	190.87	2,000.00	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%
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	1,933,483.00	1,397,584.00	845,896.58	1,402,608.00	5,024.00	0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,954,746.00	1,399,584.00	846,087.45	1,404,608.00	5,024.00	0.4%
TOTAL, REVENUES			2,184,649.00	1,991,758.00	1,197,071.45	2,043,059.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	715,507.00	810,323.00	492,934.39	810,871.00	(548.00)	-0.1%
Classified Support Salaries		2200	9,151.00	9,151.00	5,306.52	9,151.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	101,618.00	101,619.00	58,943.00	101,619.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,570.00	94,051.00	50,081.91	103,308.00	(9,257.00)	-9.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			894,846.00	1,015,144.00	607,265.82	1,024,949.00	(9,805.00)	-1.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,238.00	9,677.00	5,635.38	9,677.00	0.00	0.0%
PERS		3201-3202	168,448.00	192,211.00	110,503.39	194,098.00	(1,887.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	61,912.00	73,140.00	43,606.89	73,133.00	7.00	0.0%
Health and Welfare Benefits		3401-3402	138,712.00	108,106.00	63,014.16	117,296.00	(9,190.00)	-8.5%
Unemployment Insurance		3501-3502	10,634.00	5,014.00	2,987.31	5,013.00	1.00	0.0%
Workers' Compensation		3601-3602	13,870.00	15,734.00	9,412.68	15,891.00	(157.00)	-1.0%
OPEB, Allocated		3701-3702	0.00	77.00	77.19	77.00	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	317.00	318.00	185.22	318.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			406,131.00	404,277.00	235,422.22	415,503.00	(11,226.00)	-2.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	117,770.00	153,247.00	26,456.46	149,563.00	3,684.00	2.4%
Noncapitalized Equipment		4400	2,365.00	2,365.00	0.00	2,365.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120,135.00	155,612.00	26,456.46	151,928.00	3,684.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	120.00	120.00	120.00	120.00	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	164,600.00	164,600.00	0.00	164,600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	455,396.00	62,529.00	36,323.55	65,009.00	(2,480.00)	-4.0%
Communications		5900	1,930.00	1,930.00	864.63	1,930.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>624,046.00</b>	<b>231,179.00</b>	<b>37,308.18</b>	<b>233,659.00</b>	<b>(2,480.00)</b>	<b>-1.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	139,491.00	139,491.00	0.00	139,491.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>139,491.00</b>	<b>139,491.00</b>	<b>0.00</b>	<b>139,491.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,184,649.00</b>	<b>1,945,703.00</b>	<b>906,452.68</b>	<b>1,965,530.00</b>		

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

Resource	Description	2021/22
		Projected Year Totals
5058	Child Development: Coronavirus Response and Relief Suppl	24,787.00
5059	Child Development: ARP California State Preschool Program	30,600.00
6053	Child Dev: California Prekindergarten Planning and Implemei	182,964.00
Total, Restricted Balance		238,351.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,729,170.00	3,079,170.00	1,209,425.62	3,131,447.00	52,277.00	1.7%
3) Other State Revenue		8300-8599	80,055.00	230,055.00	85,897.69	230,055.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,763.00	(2,465.00)	(2,076.55)	(2,256.00)	209.00	-8.5%
5) TOTAL, REVENUES			1,879,988.00	3,306,760.00	1,293,246.76	3,359,246.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	559,295.00	608,359.00	348,275.89	619,081.00	(10,722.00)	-1.8%
3) Employee Benefits		3000-3999	294,538.00	305,208.00	171,742.30	306,987.00	(1,779.00)	-0.6%
4) Books and Supplies		4000-4999	74,613.00	2,204,613.00	952,131.73	2,204,613.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	870,241.00	71,357.00	28,363.90	71,913.00	(556.00)	-0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,301.00	81,301.00	0.00	81,301.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,879,988.00	3,270,838.00	1,500,513.82	3,283,895.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	35,922.00	(207,267.06)	75,351.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	35,922.00	(207,267.06)	75,351.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,771.00	334,239.00		334,239.00	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)			89,771.00	334,239.00		334,239.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,771.00	334,239.00		334,239.00		
2) Ending Balance, June 30 (E + F1e)			89,771.00	370,161.00		409,590.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	89,771.00	370,161.00		409,590.00		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	1,729,170.00	3,079,170.00	1,209,425.62	3,131,447.00	52,277.00	1.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,729,170.00	3,079,170.00	1,209,425.62	3,131,447.00	52,277.00	1.7%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	80,055.00	230,055.00	85,897.69	230,055.00	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			80,055.00	230,055.00	85,897.69	230,055.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	59,228.00	(3,000.00)	(2,430.75)	(2,791.00)	209.00	-7.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,535.00	535.00	354.20	535.00	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			70,763.00	(2,465.00)	(2,076.55)	(2,256.00)	209.00	-8.5%
TOTAL, REVENUES			1,879,988.00	3,306,760.00	1,293,246.76	3,359,246.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	456,822.00	533,156.00	288,767.73	530,243.00	2,913.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	81,169.00	53,899.00	47,081.06	67,534.00	(13,635.00)	-25.3%
Clerical, Technical and Office Salaries		2400	21,304.00	21,304.00	12,427.10	21,304.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			559,295.00	608,359.00	348,275.89	619,081.00	(10,722.00)	-1.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	120,694.00	125,468.00	69,256.08	128,588.00	(3,120.00)	-2.5%
OASDI/Medicare/Alternative		3301-3302	39,861.00	43,109.00	24,760.92	44,357.00	(1,248.00)	-2.9%
Health and Welfare Benefits		3401-3402	117,100.00	122,693.00	69,606.23	119,803.00	2,890.00	2.4%
Unemployment Insurance		3501-3502	6,409.00	2,818.00	1,618.35	2,900.00	(82.00)	-2.9%
Workers' Compensation		3601-3602	8,669.00	9,421.00	5,448.13	9,587.00	(166.00)	-1.8%
OPEB, Allocated		3701-3702	1,487.00	1,487.00	867.37	1,487.00	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	318.00	212.00	185.22	265.00	(53.00)	-25.0%
TOTAL, EMPLOYEE BENEFITS			294,538.00	305,208.00	171,742.30	306,987.00	(1,779.00)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	39,613.00	69,613.00	11,364.93	69,613.00	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Food		4700	0.00	2,100,000.00	940,766.80	2,100,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,613.00	2,204,613.00	952,131.73	2,204,613.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	810,000.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,390.00	2,390.00	0.00	2,390.00	0.00	0.0%
Dues and Memberships		5300	0.00	375.00	798.50	931.00	(556.00)	-148.3%
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	12,422.00	12,422.00	6,636.58	12,422.00	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	45,429.00	54,970.00	20,355.40	54,970.00	0.00	0.0%
Communications		5900	0.00	1,200.00	573.42	1,200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>870,241.00</b>	<b>71,357.00</b>	<b>28,363.90</b>	<b>71,913.00</b>	<b>(556.00)</b>	<b>-0.8%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	81,301.00	81,301.00	0.00	81,301.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>81,301.00</b>	<b>81,301.00</b>	<b>0.00</b>	<b>81,301.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,879,988.00</b>	<b>3,270,838.00</b>	<b>1,500,513.82</b>	<b>3,283,895.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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	261,452.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Cost:	52,277.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	95,861.00
Total, Restricted Balance		409,590.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	546,621.00	546,621.00	0.00	546,621.00	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	7,000.00	2,000.00	971.60	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			553,621.00	548,621.00	971.60	548,621.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	15,000.00	4,928.15	15,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,800.00	85,800.00	32,998.86	98,599.00	(12,799.00)	-14.9%
6) Capital Outlay		6000-6999	25,606.00	275,606.00	24,473.35	308,950.00	(33,344.00)	-12.1%
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			81,406.00	376,406.00	62,400.36	422,549.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			472,215.00	172,215.00	(61,428.76)	126,072.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			472,215.00	172,215.00	(61,428.76)	126,072.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,315,348.00	1,286,628.00		1,286,628.00	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)			1,315,348.00	1,286,628.00		1,286,628.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,315,348.00	1,286,628.00		1,286,628.00		
2) Ending Balance, June 30 (E + F1e)			1,787,563.00	1,458,843.00		1,412,700.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,787,563.00	1,458,843.00		1,412,700.00		
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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	546,621.00	546,621.00	0.00	546,621.00	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			546,621.00	546,621.00	0.00	546,621.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	2,000.00	971.60	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	2,000.00	971.60	2,000.00	0.00	0.0%
TOTAL, REVENUES			553,621.00	548,621.00	971.60	548,621.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	4,928.15	15,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	15,000.00	4,928.15	15,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,000.00	56,000.00	32,998.86	66,499.00	(10,499.00)	-18.7%
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	29,800.00	29,800.00	0.00	32,100.00	(2,300.00)	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,800.00	85,800.00	32,998.86	98,599.00	(12,799.00)	-14.9%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	12,500.00	162,500.00	18,986.43	182,400.00	(19,900.00)	-12.2%
Buildings and Improvements of Buildings		6200	13,106.00	13,106.00	0.00	26,550.00	(13,444.00)	-102.6%
Equipment		6400	0.00	100,000.00	5,486.92	100,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,606.00	275,606.00	24,473.35	308,950.00	(33,344.00)	-12.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,406.00	376,406.00	62,400.36	422,549.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	252,000.00	151,000.00	26,454.63	151,000.00	0.00	0.0%
5) TOTAL, REVENUES			252,000.00	151,000.00	26,454.63	151,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,184.00	108,897.00	67,437.12	111,346.00	(2,449.00)	-2.2%
3) Employee Benefits		3000-3999	43,432.00	43,333.00	25,517.85	43,568.00	(235.00)	-0.5%
4) Books and Supplies		4000-4999	2,450,000.00	2,612,306.00	706,236.98	2,612,304.00	2.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500,000.00	507,387.00	147,786.40	250,017.00	257,370.00	50.7%
6) Capital Outlay		6000-6999	8,000,000.00	7,997,158.00	3,334,997.15	7,251,842.00	745,316.00	9.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,097,616.00	11,269,081.00	4,281,975.50	10,269,077.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,845,616.00)	(11,118,081.00)	(4,255,520.87)	(10,118,077.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	40,000,000.00	40,000,000.00	40,000,000.00	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	40,000,000.00	40,000,000.00	40,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,845,616.00)	28,881,919.00	35,744,479.13	29,881,923.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,448,554.00	17,909,281.00		17,909,281.00	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)			15,448,554.00	17,909,281.00		17,909,281.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,448,554.00	17,909,281.00		17,909,281.00		
2) Ending Balance, June 30 (E + F1e)			4,602,938.00	46,791,200.00		47,791,204.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,602,938.00	46,791,200.00		47,791,204.00		
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	252,000.00	151,000.00	26,454.63	151,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			252,000.00	151,000.00	26,454.63	151,000.00	0.00	0.0%
TOTAL, REVENUES			252,000.00	151,000.00	26,454.63	151,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	4,713.00	7,161.31	7,162.00	(2,449.00)	-52.0%
Classified Supervisors' and Administrators' Salaries		2300	104,184.00	104,184.00	60,275.81	104,184.00	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			104,184.00	108,897.00	67,437.12	111,346.00	(2,449.00)	-2.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,869.00	23,869.00	13,809.18	23,869.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,923.00	8,285.00	5,135.53	8,471.00	(186.00)	-2.2%
Health and Welfare Benefits		3401-3402	8,433.00	8,631.00	5,006.97	8,631.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,274.00	542.00	335.65	553.00	(11.00)	-2.0%
Workers' Compensation		3601-3602	1,615.00	1,688.00	1,045.30	1,726.00	(38.00)	-2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	318.00	318.00	185.22	318.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,432.00	43,333.00	25,517.85	43,568.00	(235.00)	-0.5%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,350,000.00	1,349,994.00	310,139.00	1,349,994.00	0.00	0.0%
Noncapitalized Equipment		4400	1,100,000.00	1,262,312.00	396,097.98	1,262,310.00	2.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,450,000.00	2,612,306.00	706,236.98	2,612,304.00	2.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	192.00	191.85	392.00	(200.00)	-104.2%
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	7,195.00	7,194.55	7,195.00	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	500,000.00	500,000.00	140,400.00	242,430.00	257,570.00	51.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,000.00	507,387.00	147,786.40	250,017.00	257,370.00	50.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,344,594.00	1,091,179.30	2,816,932.00	(472,338.00)	-20.1%
Buildings and Improvements of Buildings		6200	8,000,000.00	5,618,907.00	2,241,561.46	4,384,299.00	1,234,608.00	22.0%
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	33,657.00	2,256.39	50,611.00	(16,954.00)	-50.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,000,000.00	7,997,158.00	3,334,997.15	7,251,842.00	745,316.00	9.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,097,616.00	11,269,081.00	4,281,975.50	10,269,077.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	40,000,000.00	40,000,000.00	40,000,000.00	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	40,000,000.00	40,000,000.00	40,000,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	40,000,000.00	40,000,000.00	40,000,000.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	47,791,204.00
Total, Restricted Balance		47,791,204.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	623,000.00	613,000.00	953,412.86	813,000.00	200,000.00	32.6%
5) TOTAL, REVENUES			623,000.00	613,000.00	953,412.86	813,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	58,875.00	58,875.00	(8,875.00)	-17.8%
6) Capital Outlay		6000-6999	900,000.00	900,000.00	48,318.40	891,125.00	8,875.00	1.0%
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			950,000.00	950,000.00	107,193.40	950,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(327,000.00)	(337,000.00)	846,219.46	(137,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(327,000.00)	(337,000.00)	846,219.46	(137,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,501,469.00	4,539,063.00		4,539,063.00	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)			3,501,469.00	4,539,063.00		4,539,063.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,501,469.00	4,539,063.00		4,539,063.00		
2) Ending Balance, June 30 (E + F1e)			3,174,469.00	4,202,063.00		4,402,063.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,171,469.00	4,199,063.00		4,399,063.00		
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	3,000.00	3,000.00		3,000.00		
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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	400,000.00	400,000.00	602,502.68	400,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,000.00	13,000.00	5,813.68	13,000.00	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 Mitigation/Developer Fees		8681	200,000.00	200,000.00	345,096.50	400,000.00	200,000.00	100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			623,000.00	613,000.00	953,412.86	813,000.00	200,000.00	32.6%
<b>TOTAL, REVENUES</b>			623,000.00	613,000.00	953,412.86	813,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	50,000.00	50,000.00	58,875.00	58,875.00	(8,875.00)	-17.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	58,875.00	58,875.00	(8,875.00)	-17.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	900,000.00	900,000.00	0.00	822,845.00	77,155.00	8.6%
Buildings and Improvements of Buildings		6200	0.00	0.00	48,318.40	68,280.00	(68,280.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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			900,000.00	900,000.00	48,318.40	891,125.00	8,875.00	1.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			950,000.00	950,000.00	107,193.40	950,000.00		

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	4,399,063.00
Total, Restricted Balance		4,399,063.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	29,276.00	27,026.00	13,496.17	27,026.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,274,780.00	4,150,073.00	2,749,564.77	4,150,073.00	0.00	0.0%
5) TOTAL, REVENUES			4,304,056.00	4,177,099.00	2,763,060.94	4,177,099.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,787,328.00	4,787,328.00	8,178,206.77	8,287,328.00	(3,500,000.00)	-73.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,787,328.00	4,787,328.00	8,178,206.77	8,287,328.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(483,272.00)	(610,229.00)	(5,415,145.83)	(4,110,229.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	5,194,934.00	5,194,934.40	5,194,934.00	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	5,194,934.00	5,194,934.40	5,194,934.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(483,272.00)	4,584,705.00	(220,211.43)	1,084,705.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,617,852.00	3,745,776.00		3,745,776.00	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)			3,617,852.00	3,745,776.00		3,745,776.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,617,852.00	3,745,776.00		3,745,776.00		
2) Ending Balance, June 30 (E + F1e)			3,134,580.00	8,330,481.00		4,830,481.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,134,580.00	8,330,481.00		4,830,481.00		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	29,276.00	27,026.00	13,496.17	27,026.00	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			29,276.00	27,026.00	13,496.17	27,026.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	4,077,767.00	3,966,487.00	2,502,397.18	3,966,487.00	0.00	0.0%
Unsecured Roll		8612	177,013.00	173,586.00	171,478.09	173,586.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	13,639.40	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	56,968.62	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	20,000.00	10,000.00	5,081.48	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,274,780.00	4,150,073.00	2,749,564.77	4,150,073.00	0.00	0.0%
TOTAL, REVENUES			4,304,056.00	4,177,099.00	2,763,060.94	4,177,099.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	2,025,000.00	2,025,000.00	5,525,000.00	5,525,000.00	(3,500,000.00)	-172.8%
Bond Interest and Other Service Charges		7434	2,762,328.00	2,762,328.00	2,653,206.77	2,762,328.00	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)			4,787,328.00	4,787,328.00	8,178,206.77	8,287,328.00	(3,500,000.00)	-73.1%
TOTAL, EXPENDITURES			4,787,328.00	4,787,328.00	8,178,206.77	8,287,328.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	5,194,934.00	5,194,934.40	5,194,934.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	5,194,934.00	5,194,934.40	5,194,934.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	5,194,934.00	5,194,934.40	5,194,934.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	4,830,481.00
Total, Restricted Balance		4,830,481.00



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,985.65	5,985.65	5,436.19	5,985.65	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,985.65	5,985.65	5,436.19	5,985.65	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	35.13	35.13	35.13	35.13	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	4.70	4.70	4.70	4.70	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	39.83	39.83	39.83	39.83	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,025.48	6,025.48	5,476.02	6,025.48	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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									902
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	7,500.00	0.00	0.00	0.00	535,674.00	4,148,503.00			4,691,677.00
2000-2999	Classified Salaries	255,889.00	0.00	0.00	0.00	145,619.00	2,098,551.00			2,500,059.00
3000-3999	Employee Benefits	108,188.00	0.00	0.00	0.00	259,300.00	2,438,199.00			2,805,687.00
4000-4999	Books and Supplies	5,425.00	0.00	0.00	0.00	5,608.00	107,580.00			118,613.00
5000-5999	Services and Other Operating Expenditures	517,202.00	0.00	0.00	0.00	568.00	2,408,778.00			2,926,548.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	894,204.00	0.00	0.00	0.00	946,769.00	11,201,611.00	0.00		13,042,584.00
7310	Transfers of Indirect Costs	530,234.00	0.00	0.00	0.00	40,675.00	0.00			570,909.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	530,234.00	0.00	0.00	0.00	40,675.00	0.00	0.00		570,909.00
	TOTAL COSTS	1,424,438.00	0.00	0.00	0.00	987,444.00	11,201,611.00	0.00		13,613,493.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	7,500.00	0.00	0.00	0.00	28,121.00	2,927,459.00			2,963,080.00
2000-2999	Classified Salaries	180,480.00	0.00	0.00	0.00	6,156.00	1,718,950.00			1,905,586.00
3000-3999	Employee Benefits	83,597.00	0.00	0.00	0.00	6,433.00	1,784,106.00			1,874,136.00
4000-4999	Books and Supplies	5,425.00	0.00	0.00	0.00	5,608.00	81,550.00			92,583.00
5000-5999	Services and Other Operating Expenditures	517,202.00	0.00	0.00	0.00	568.00	2,389,952.00			2,907,722.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	794,204.00	0.00	0.00	0.00	46,886.00	8,902,017.00	0.00		9,743,107.00
7310	Transfers of Indirect Costs	426,719.00	0.00	0.00	0.00	0.00	0.00			426,719.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	426,719.00	0.00	0.00	0.00	0.00	0.00	0.00		426,719.00
	TOTAL BEFORE OBJECT 8980	1,220,923.00	0.00	0.00	0.00	46,886.00	8,902,017.00	0.00		10,169,826.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,852,040.00
	TOTAL COSTS									12,021,866.00

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
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								1,852,040.00
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)								4,081,099.00
	TOTAL COSTS								5,933,139.00

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>								902
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	190.00	0.00	0.00	0.00	517,111.21	3,917,476.96		4,434,778.17
2000-2999	Classified Salaries	183,844.58	0.00	0.00	0.00	150,408.60	2,023,119.97		2,357,373.15
3000-3999	Employee Benefits	68,705.12	0.00	0.00	0.00	239,677.30	2,158,576.33		2,466,958.75
4000-4999	Books and Supplies	2,967.64	0.00	0.00	0.00	1,101.32	30,256.67		34,325.63
5000-5999	Services and Other Operating Expenditures	120,731.43	0.00	0.00	0.00	270.00	1,007,119.05		1,128,120.48
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	376,438.77	0.00	0.00	0.00	908,568.43	9,136,548.98	0.00	10,421,556.18
7310	Transfers of Indirect Costs	130,944.11	0.00	0.00	0.00	48,509.34	0.00		179,453.45
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)	2,546,453.60							2,546,453.60
	Total Indirect Costs	130,944.11	0.00	0.00	0.00	48,509.34	0.00	0.00	179,453.45
	TOTAL COSTS	507,382.88	0.00	0.00	0.00	957,077.77	9,136,548.98	0.00	10,601,009.63
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	512,217.71	1,389,917.38		1,902,135.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	149,255.14	405,895.74		555,150.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	238,514.96	653,423.58		891,938.54
4000-4999	Books and Supplies	1,227.93	0.00	0.00	0.00	0.00	17,376.28		18,604.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	1,227.93	0.00	0.00	0.00	899,987.81	2,466,612.98	0.00	3,367,828.72
7310	Transfers of Indirect Costs	130,944.11	0.00	0.00	0.00	48,509.34	0.00		179,453.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	130,944.11	0.00	0.00	0.00	48,509.34	0.00	0.00	179,453.45
	TOTAL BEFORE OBJECT 8980	132,172.04	0.00	0.00	0.00	948,497.15	2,466,612.98	0.00	3,547,282.17
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,129,205.68
	TOTAL COSTS								1,418,076.49

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		190.00	0.00	0.00	0.00	4,893.50	2,527,559.58		2,532,643.08
2000-2999	Classified Salaries		183,844.58	0.00	0.00	0.00	1,153.46	1,617,224.23		1,802,222.27
3000-3999	Employee Benefits		68,705.12	0.00	0.00	0.00	1,162.34	1,505,152.75		1,575,020.21
4000-4999	Books and Supplies		1,739.71	0.00	0.00	0.00	1,101.32	12,880.39		15,721.42
5000-5999	Services and Other Operating Expenditures		120,731.43	0.00	0.00	0.00	270.00	1,007,119.05		1,128,120.48
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		375,210.84	0.00	0.00	0.00	8,580.62	6,669,936.00	0.00	7,053,727.46
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00		0.00
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)		2,546,453.60							2,546,453.60
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		375,210.84	0.00	0.00	0.00	8,580.62	6,669,936.00	0.00	7,053,727.46
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									2,129,205.68
	TOTAL COSTS									9,182,933.14
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures		120,321.49	0.00	0.00	0.00	0.00	0.00		120,321.49
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		120,321.49	0.00	0.00	0.00	0.00	0.00	0.00	120,321.49
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		120,321.49	0.00	0.00	0.00	0.00	0.00	0.00	120,321.49
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									2,129,205.68
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)									
	TOTAL COSTS									2,776,317.24
										5,025,844.41

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

**SELPA:** Ventura County (AG)

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:	State and Local	Local Only
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00



**SELPA:** Ventura County (AG)

**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].

	State and Local	Local Only
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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

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

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).

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

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:** Ventura County (AG)

**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	13,613,493.00		
b. Less: Expenditures paid from federal sources	1,591,627.00		
c. Expenditures paid from state and local sources	12,021,866.00	13,762,234.64	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,388,613.21)	
Comparison year's expenditures, adjusted for MOE calculation		11,373,621.43	
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	12,021,866.00	11,373,621.43	648,244.57

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 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	13,613,493.00		
b. Less: Expenditures paid from federal sources	1,591,627.00		
c. Expenditures paid from state and local sources	12,021,866.00	11,729,386.74	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,546,453.60)	
Comparison year's expenditures, adjusted for MOE calculation		9,182,933.14	
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	12,021,866.00	9,182,933.14	
d. Special education unduplicated pupil count	902.00	899.00	
e. Per capita state and local expenditures (A2c/A2d)	13,328.01	10,214.61	3,113.40

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:** Ventura County (AG)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2021-22	Comparison Year 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	5,933,139.00	6,844,426.96	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,844,426.96	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,933,139.00	6,844,426.96	(911,287.96)

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 2018-19	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	5,933,139.00	6,844,426.96	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,844,426.96	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,933,139.00	6,844,426.96	
b. Special education unduplicated pupil count	902	1,086	
c. Per capita local expenditures (B2a/B2b)	6,577.76	6,302.42	275.34

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.

Josh Valdivia  
Contact Name

805-389-2100 ext. 1166  
Telephone Number

Director of Finance  
Title

jvaldivia@pleasantvalleysd.org  
Email Address

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	5,985.65	5,985.65		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>5,985.65</b>	<b>5,985.65</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,511.84	5,511.84		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>5,511.84</b>	<b>5,511.84</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,511.84	5,511.84		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>5,511.84</b>	<b>5,511.84</b>	<b>0.0%</b>	<b>Met</b>

#### 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	5,735	5,735		
Charter School		0		
<b>Total Enrollment</b>	<b>5,735</b>	<b>5,735</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,735	5,735		
Charter School		0		
<b>Total Enrollment</b>	<b>5,735</b>	<b>5,735</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,735	5,735		
Charter School		0		
<b>Total Enrollment</b>	<b>5,735</b>	<b>5,735</b>	<b>0.0%</b>	<b>Met</b>

### 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	6,032	6,288	
Charter School			
<b>Total ADA/Enrollment</b>	<b>6,032</b>	<b>6,288</b>	<b>95.9%</b>
Second Prior Year (2019-20)			
District Regular	5,987	6,217	
Charter School			
<b>Total ADA/Enrollment</b>	<b>5,987</b>	<b>6,217</b>	<b>96.3%</b>
First Prior Year (2020-21)			
District Regular	5,986	5,718	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>5,986</b>	<b>5,718</b>	<b>104.7%</b>
Historical Average Ratio:			99.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>99.5%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	5,436	5,735		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>5,436</b>	<b>5,735</b>	<b>94.8%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,512	5,735		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>5,512</b>	<b>5,735</b>	<b>96.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,512	5,735		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>5,512</b>	<b>5,735</b>	<b>96.1%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	59,450,587.00	59,549,533.00	0.2%	Met
1st Subsequent Year (2022-23)	56,698,967.00	58,241,465.00	2.7%	Not Met
2nd Subsequent Year (2023-24)	58,369,791.00	60,241,051.00	3.2%	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)

After First Interim had been finalized, the California Governor released his 2022-23 Proposed Budget. The proposal includes higher cost-of-living adjustments (COLA) than had previously been used to build First Interim.

**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)	42,220,253.86	48,515,681.29	87.0%
Second Prior Year (2019-20)	41,352,597.22	46,367,651.55	89.2%
First Prior Year (2020-21)	40,190,081.52	46,197,312.14	87.0%
	Historical Average Ratio:		87.7%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>84.7% to 90.7%</b>	<b>84.7% to 90.7%</b>	<b>84.7% to 90.7%</b>

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	40,661,396.00	49,240,715.00	82.6%	Not Met
1st Subsequent Year (2022-23)	41,896,932.97	48,621,247.03	86.2%	Met
2nd Subsequent Year (2023-24)	42,438,571.90	49,523,344.59	85.7%	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)

In 2021-22 the District utilized one-time state COVID funding in order to reduce combination classes for students. Staff temporarily brought aboard for this purpose are being funded with Restricted dollars. Additionally, the purchase of five electronic school buses being reimbursed by the Volkswagen grant, increased total expenditures in 2021-22 and skewed the ratio. Because of these two factors, the ratio is lower from historical averages. Also important to note is that negotiations are not settled for the year.



**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	5,567,762.00	6,028,871.00	8.3%	Yes
1st Subsequent Year (2022-23)	6,035,409.44	8,717,155.80	44.4%	Yes
2nd Subsequent Year (2023-24)	7,528,824.76	7,532,673.97	0.1%	No

**Explanation:**  
(required if Yes)

Since First Interim, CDE has announced revised allocation amounts and apportionment schedules for Federal programs including the Elementary and Secondary School Emergency Relief (ESSER) II, ESSER III, and the Expanded Learning Opportunity Grant (ELOG). Funds are expected to be received on a reimbursement basis. The increase in outyear revenues represents projected increases in outyear expenditures as well.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	6,815,219.00	7,299,852.00	7.1%	Yes
1st Subsequent Year (2022-23)	2,599,525.04	3,107,789.30	19.6%	Yes
2nd Subsequent Year (2023-24)	2,605,500.18	3,132,695.03	20.2%	Yes

**Explanation:**  
(required if Yes)

Since First Interim, CDE has announced allocation amounts for the Special Education Early Intervention Preschool Grant. This ongoing program will bring ongoing revenue in both the current year and subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	8,578,011.00	8,621,475.00	0.5%	No
1st Subsequent Year (2022-23)	6,516,374.48	6,674,614.68	2.4%	No
2nd Subsequent Year (2023-24)	6,678,091.76	6,870,100.11	2.9%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	4,257,938.00	4,305,897.00	1.1%	No
1st Subsequent Year (2022-23)	2,981,234.42	3,137,440.54	5.2%	Yes
2nd Subsequent Year (2023-24)	3,045,733.39	3,224,343.81	5.9%	Yes

**Explanation:**  
(required if Yes)

Additional materials and supplies are projected to be spent in response to COVID-19. Examples include additional instructional materials to respond to learning loss, sanitization equipment, and personal protection equipment.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	8,280,741.00	8,298,849.00	0.2%	No
1st Subsequent Year (2022-23)	8,899,153.82	8,762,069.80	-1.5%	No
2nd Subsequent Year (2023-24)	8,414,742.58	8,522,978.60	1.3%	No

**Explanation:**  
(required if Yes)

## 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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	20,960,992.00	21,950,198.00	4.7%	Met
1st Subsequent Year (2022-23)	15,151,308.96	18,499,559.78	22.1%	Not Met
2nd Subsequent Year (2023-24)	16,812,416.70	17,535,469.11	4.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	12,538,679.00	12,604,746.00	0.5%	Met
1st Subsequent Year (2022-23)	11,880,388.24	11,899,510.34	0.2%	Met
2nd Subsequent Year (2023-24)	11,460,475.97	11,747,322.41	2.5%	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)

Since First Interim, CDE has announced revised allocation amounts and apportionment schedules for Federal programs including the Elementary and Secondary School Emergency Relief (ESSER) II, ESSER III, and the Expanded Learning Opportunity Grant (ELOG). Funds are expected to be received on a reimbursement basis. The increase in outyear revenues represents projected increases in outyear expenditures as well.

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

Since First Interim, CDE has announced allocation amounts for the Special Education Early Intervention Preschool Grant. This ongoing program will bring ongoing revenue in both the current year and subsequent years.

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

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

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

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

## 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	2,093,913.72	2,149,828.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,181,513.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	2,497,106.00	49,240,715.00	N/A	Met
1st Subsequent Year (2022-23)	(799,253.23)	48,621,247.03	1.6%	Not Met
2nd Subsequent Year (2023-24)	(56,895.22)	49,523,344.59	0.1%	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)

Deficit spending is expected in 2022-23 once the enacted ADA Hold Harmless provision expires. This will restore LEA funding to the greater of current year or prior year ADA. The gap between actual funded ADA and the hold harmless ADA from previous years is significant. This correction is commonly referred to as the ADA cliff. The District plans to correctly adjust expenditures to account for the reduced revenue. The mechanism that will provide the biggest impact is to remove one-time expenditures funded from one-time revenue.

## 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 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2021-22)	24,149,784.00		Met
1st Subsequent Year (2022-23)	21,064,634.84		Met
2nd Subsequent Year (2023-24)	20,457,331.32		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)	25,146,964.38		Met

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

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

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

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

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,436	5,512	5,512
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	74,722,289.00	75,221,606.94	73,763,274.63
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	74,722,289.00	75,221,606.94	73,763,274.63
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,241,668.67	2,256,648.21	2,212,898.24
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,241,668.67</b>	<b>2,256,648.21</b>	<b>2,212,898.24</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,241,668.67	2,256,648.21	2,212,898.24
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,241,668.67	2,256,648.21	2,212,898.24
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,241,668.67</b>	<b>2,256,648.21</b>	<b>2,212,898.24</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

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

---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Temporary Interfund Borrowings

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

Yes

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

Fund 13 received a temporary cash loan from Fund 01 of \$250,000 that will be paid back before closing the 2021-22 fiscal year.

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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



## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(8,260,362.00)	(8,082,967.00)	-2.1%	(177,395.00)	Met
1st Subsequent Year (2022-23)	(8,318,736.67)	(8,387,742.77)	0.8%	69,006.10	Met
2nd Subsequent Year (2023-24)	(8,711,980.43)	(8,753,994.03)	0.5%	42,013.60	Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
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)




---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

---

**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

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
8,896,670.00	8,896,670.00
0.00	0.00
8,896,670.00	8,896,670.00
Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)	Second Interim
N/A	N/A
N/A	N/A
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)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

672,741.00	628,814.00
672,741.00	628,814.00
672,741.00	628,814.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

642,253.00	642,253.00
642,253.00	642,253.00
642,253.00	642,253.00

- d. Number of retirees receiving OPEB benefits

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

186	186
186	186
186	186

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

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	314.1	345.8	322.8	321.8

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

326,798

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

**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)
Yes	No	No
4,137,869	4,137,869	4,137,869
79.2%	79.2%	79.2%
0.0%	0.0%	0.0%

**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?

No		
----	--	--

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)
Yes	Yes	Yes
412,234	414,287	421,812
0.0%	0.5%	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)
No	No	No
Yes	Yes	Yes

**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.

No

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	233.8	234.4	234.4	234.4

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

122,797

7. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

**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	No	No
1,630,198	1,630,198	1,630,198
78.9%	78.9%	78.9%
0.0%	0.0%	0.0%

**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?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
152,370	160,919	163,990
0.0%	5.6%	1.9%

**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
Yes	Yes	Yes

**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?

No

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	31.0	34.0	36.0	36.0

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.

No

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

If Yes, complete questions 3 and 4.

Yes

#### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

52,508

4. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
469,834	469,834	469,834
72.0%	72.0%	72.0%
0.0%	0.0%	0.0%

#### Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
47,669	53,035	54,398
0.0%	11.3%	2.6%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
14,866	14,866	14,866
40.8%	0.0%	0.0%

## 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.

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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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.

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

**A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

Yes

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

**Comments:**  
(optional)

In June 2021, Dr. Danielle Cortes joined the Pleasant Valley School District as Superintendent.

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

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SACS2021ALL Financial Reporting Software - 2021.2.0  
3/8/2022 12:07:24 PM

56-72553-0000000

Second Interim  
2021-22 Original Budget  
Technical Review Checks

Pleasant Valley

Ventura County

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

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

### IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3212-0-0000-0000-9740	3212	9740	2,626,274.00
Explanation: The District plans to set aside most funds from ESSER II to be utilized for authorized and allowable purposes in the 2022-23 school year.			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3210-0-0000-0000-9791	3210	9791	559,779.00
01-3212-0-0000-0000-9791	3212	9791	2,626,274.00
01-3215-0-0000-0000-9791	3215	9791	473,812.00

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
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56-72553-0000000

Second Interim  
2021-22 Board Approved Operating Budget  
Technical Review Checks

Pleasant Valley

Ventura County

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

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

### IMPORT CHECKS

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.**

EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01-3212-0-0000-0000-9740					3212	9740	267,797.00
Explanation:The District plans to set aside most funds from ESSER II to be utilized for authorized and allowable purposes in the 2022-23 school year.							
01-3213-0-0000-0000-9740					3213	9740	444,287.00
Explanation:The District plans to set aside most funds from ESSER III to be utilized for authorized and allowable purposes in the 2022-23 school year.							
12-6053-0-0000-0000-9740					6053	9740	182,090.00
Explanation:The District plans to set aside most funds from the Child Development Prekindergarten Planning & Implementation Grant to be utilized for authorized and allowable purposes in the 2022-23 school year.							
01-7422-0-0000-0000-9740					7422	9740	1,055,019.00
Explanation:The District plans to set aside funds from the In-Person Instruction Grant to be utilized for authorized and allowable purposes in the 2022-23 school year.							

### GENERAL LEDGER CHECKS

**SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.**

EXCEPTION

RESOURCE	OBJECTS	VALUE
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6536                      7221-7223                      8,966.00

Explanation:The California School Accounting Manual states that Object 7221 should be used to record transfers to charter schools of apportionments, such as special education. This applies to both the Special Education Alternative Dispute Resolution and the Special Education Learning Recovery grants.

6537                      7221-7223                      50,435.00

Explanation:The California School Accounting Manual states that Object 7221 should be used to record transfers to charter schools of apportionments, such as special education. This applies to both the Special Education Alternative Dispute Resolution and the Special Education Learning Recovery grants.

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

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
13	5310	8634	-3,000.00

Explanation:The negative balance is due to refunds of parent paid cafeteria plans. Starting with the 2021-22 school year, all meals are being served universally and free of charge.

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.



SACS2021ALL Financial Reporting Software - 2021.2.0  
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56-72553-0000000

Second Interim  
2021-22 Projected Totals  
Technical Review Checks

Pleasant Valley

Ventura County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

**SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.**

EXCEPTION

RESOURCE	OBJECTS	VALUE
6536	7221-7223	8,966.00

Explanation: The California School Accounting Manual states that Object 7221 should be used to record transfers to charter schools of apportionments, such as special education. This applies to both the Special Education Alternative Dispute Resolution and the Special Education Learning Recovery grants.

6537	7221-7223	50,435.00
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Explanation: The California School Accounting Manual states that Object 7221 should be used to record transfers to charter schools of apportionments, such as special education. This applies to both the Special Education Alternative Dispute Resolution and the Special Education Learning Recovery grants.

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	8634	-2,791.00

Explanation: The negative balance is due to refunds of parent paid cafeteria plans. Starting with the 2021-22 school year, all meals are being served universally and free of charge.

## **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

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

**EXCEPTION**

Explanation:FCMAT's Projection Pro tool has been used to generate a cashflow worksheet and is attached. This will replace Form CASH.

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
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56-72553-0000000

Second Interim  
2021-22 Actuals to Date  
Technical Review Checks

Pleasant Valley

Ventura County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	55,212,547.00	-2.85%	53,636,898.00	3.70%	55,620,502.00
2. Federal Revenues	8100-8299	245,000.00	2.00%	249,900.00	2.00%	254,898.00
3. Other State Revenues	8300-8599	1,223,395.00	-9.50%	1,107,124.86	0.57%	1,113,421.83
4. Other Local Revenues	8600-8799	3,139,846.00	-61.28%	1,215,813.71	1.30%	1,231,621.57
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	(8,082,967.00)	3.77%	(8,387,742.77)	4.37%	(8,753,994.03)
6. Total (Sum lines A1 thru A5c)		51,737,821.00	-7.57%	47,821,993.80	3.44%	49,466,449.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,308,924.00		23,646,903.40
b. Step & Column Adjustment				337,979.40		342,880.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,308,924.00	1.45%	23,646,903.40	1.45%	23,989,783.51
2. Classified Salaries						
a. Base Salaries				5,814,899.00		5,907,937.39
b. Step & Column Adjustment				93,038.39		94,527.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,814,899.00	1.60%	5,907,937.39	1.60%	6,002,464.39
3. Employee Benefits	3000-3999	11,537,573.00	6.97%	12,342,092.18	0.84%	12,446,324.00
4. Books and Supplies	4000-4999	1,445,811.00	3.69%	1,499,161.43	2.90%	1,542,637.11
5. Services and Other Operating Expenditures	5000-5999	3,855,421.00	3.85%	4,003,759.77	3.02%	4,124,642.20
6. Capital Outlay	6000-6999	1,960,059.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,414,508.00	5.33%	2,543,201.28	3.61%	2,635,010.85
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,096,480.00)	20.55%	(1,321,808.42)	-7.89%	(1,217,517.47)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		49,240,715.00	-1.26%	48,621,247.03	1.86%	49,523,344.59
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,497,106.00		(799,253.23)		(56,895.22)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,124,481.00		16,621,587.00		15,822,333.77
2. Ending Fund Balance (Sum lines C and D1)		16,621,587.00		15,822,333.77		15,765,438.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,250.00		5,250.00		5,250.00
b. Restricted	9740					
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	14,374,668.33		13,560,435.56		13,547,290.31
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,241,668.67		2,256,648.21		2,212,898.24
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,621,587.00		15,822,333.77		15,765,438.55

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,241,668.67		2,256,648.21		2,212,898.24
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,241,668.67		2,256,648.21		2,212,898.24
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,783,871.00	46.39%	8,467,255.80	-14.05%	7,277,775.97
3. Other State Revenues	8300-8599	6,076,457.00	-67.08%	2,000,664.44	0.93%	2,019,273.20
4. Other Local Revenues	8600-8799	5,481,629.00	-0.42%	5,458,800.97	3.29%	5,638,478.54
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	8,082,967.00	3.77%	8,387,742.77	4.37%	8,753,994.03
6. Total (Sum lines A1 thru A5c)		25,424,924.00	-4.37%	24,314,463.98	-2.57%	23,689,521.74
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,452,439.00		10,428,676.84
b. Step & Column Adjustment				82,968.87		83,392.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,893,268.97		(1,601,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,452,439.00	23.38%	10,428,676.84	-14.55%	8,911,068.91
2. Classified Salaries						
a. Base Salaries				4,099,950.00		3,726,250.19
b. Step & Column Adjustment				207,034.11		58,340.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(580,733.92)		(80,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,099,950.00	-9.11%	3,726,250.19	-0.58%	3,704,590.20
3. Employee Benefits	3000-3999	4,640,582.00	4.44%	4,846,573.54	-8.12%	4,452,887.82
4. Books and Supplies	4000-4999	2,860,086.00	-42.72%	1,638,279.11	2.65%	1,681,706.70
5. Services and Other Operating Expenditures	5000-5999	4,443,428.00	7.09%	4,758,310.03	-7.57%	4,398,336.40
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	59,401.00	0.00%	59,401.00	0.00%	59,401.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	875,688.00	24.80%	1,092,869.20	-10.15%	981,939.01
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,481,574.00	4.39%	26,600,359.91	-8.87%	24,239,930.04
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(56,650.00)		(2,285,895.93)		(550,408.30)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,584,847.00		7,528,197.00		5,242,301.07
2. Ending Fund Balance (Sum lines C and D1)		7,528,197.00		5,242,301.07		4,691,892.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,528,197.00		5,242,301.07		4,691,892.77
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)						
		7,528,197.00		5,242,301.07		4,691,892.77

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached assumptions from FCMAT's Projection Pro for explanations regarding the adjustments to salary.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	55,212,547.00	-2.85%	53,636,898.00	3.70%	55,620,502.00
2. Federal Revenues	8100-8299	6,028,871.00	44.59%	8,717,155.80	-13.59%	7,532,673.97
3. Other State Revenues	8300-8599	7,299,852.00	-57.43%	3,107,789.30	0.80%	3,132,695.03
4. Other Local Revenues	8600-8799	8,621,475.00	-22.58%	6,674,614.68	2.93%	6,870,100.11
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)		77,162,745.00	-6.51%	72,136,457.78	1.41%	73,155,971.11
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,761,363.00		34,075,580.24
b. Step & Column Adjustment				420,948.27		426,272.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,893,268.97		(1,601,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,761,363.00	7.29%	34,075,580.24	-3.45%	32,900,852.42
2. Classified Salaries						
a. Base Salaries				9,914,849.00		9,634,187.58
b. Step & Column Adjustment				300,072.50		152,867.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(580,733.92)		(80,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,914,849.00	-2.83%	9,634,187.58	0.76%	9,707,054.59
3. Employee Benefits	3000-3999	16,178,155.00	6.25%	17,188,665.72	-1.68%	16,899,211.82
4. Books and Supplies	4000-4999	4,305,897.00	-27.14%	3,137,440.54	2.77%	3,224,343.81
5. Services and Other Operating Expenditures	5000-5999	8,298,849.00	5.58%	8,762,069.80	-2.73%	8,522,978.60
6. Capital Outlay	6000-6999	2,010,059.00	-97.51%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,473,909.00	5.20%	2,602,602.28	3.53%	2,694,411.85
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(220,792.00)	3.69%	(228,939.22)	2.90%	(235,578.46)
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)		74,722,289.00	0.67%	75,221,606.94	-1.94%	73,763,274.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,440,456.00		(3,085,149.16)		(607,303.52)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,709,328.00		24,149,784.00		21,064,634.84
2. Ending Fund Balance (Sum lines C and D1)		24,149,784.00		21,064,634.84		20,457,331.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,250.00		5,250.00		5,250.00
b. Restricted	9740	7,528,197.00		5,242,301.07		4,691,892.77
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	14,374,668.33		13,560,435.56		13,547,290.31
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,241,668.67		2,256,648.21		2,212,898.24
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,149,784.00		21,064,634.84		20,457,331.32



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,241,668.67		2,256,648.21		2,212,898.24
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,241,668.67		2,256,648.21		2,212,898.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,436.19		5,511.84		5,511.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		74,722,289.00		75,221,606.94		73,763,274.63
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)		74,722,289.00		75,221,606.94		73,763,274.63
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)		2,241,668.67		2,256,648.21		2,212,898.24
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)		2,241,668.67		2,256,648.21		2,212,898.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	55,212,547.00	-2.85%	53,636,898.00	3.70%	55,620,502.00
2. Federal Revenues	8100-8299	6,028,871.00	44.59%	8,717,155.80	-13.59%	7,532,673.97
3. Other State Revenues	8300-8599	7,299,852.00	-57.43%	3,107,789.30	0.80%	3,132,695.03
4. Other Local Revenues	8600-8799	8,621,475.00	-22.58%	6,674,614.68	2.93%	6,870,100.11
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
<b>6.Total(Sum lines A1 thru A5)</b>		<b>77,162,745.00</b>	<b>-6.51%</b>	<b>72,136,457.78</b>	<b>1.41%</b>	<b>73,155,971.11</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		31,761,363.00	---	31,761,363.00	---	34,075,580.24
b. Step & Column Adjustment		---	---	420,948.27	---	426,272.18
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	1,893,268.97	---	(1,601,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,761,363.00	7.29%	34,075,580.24	-3.45%	32,900,852.42
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		9,914,849.00	---	9,914,849.00	---	9,634,187.58
b. Step & Column Adjustment		---	---	300,072.50	---	152,867.01
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(580,733.92)	---	(80,000.00)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	9,914,849.00	-2.83%	9,634,187.58	0.76%	9,707,054.59
3. Employee Benefits	3000-3999	16,178,155.00	6.25%	17,188,665.72	-1.68%	16,899,211.82
4. Books and Supplies	4000-4999	4,305,897.00	-27.14%	3,137,440.54	2.77%	3,224,343.81
5. Services and Other Operating Expenditures	5000-5999	8,298,849.00	5.58%	8,762,069.80	-2.73%	8,522,978.60
6. Capital Outlay	6000-6999	2,010,059.00	-97.51%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,473,909.00	5.20%	2,602,602.28	3.53%	2,694,411.85
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(220,792.00)	3.69%	(228,939.22)	2.90%	(235,578.46)
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
<b>11. Total (Sum lines B1-B10)</b>		<b>74,722,289.00</b>	<b>0.67%</b>	<b>75,221,606.94</b>	<b>-1.94%</b>	<b>73,763,274.63</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>2,440,456.00</b>	<b>---</b>	<b>(3,085,149.16)</b>	<b>---</b>	<b>(607,303.52)</b>

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	21,709,328.00	11.24%	24,149,784.00	-12.78%	21,064,634.84
2. Ending Fund Balance		24,149,784.00	---	21,064,634.84	---	20,457,331.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,250.00	0.00%	5,250.00	0.00%	5,250.00
b. Restricted	9740	7,528,197.00	-30.36%	5,242,301.07	-10.50%	4,691,892.77
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	14,374,668.33	-5.66%	13,560,435.56	-0.10%	13,547,290.31
One-Time Discretionary Funds		14,374,668.33	---	13,560,435.56	---	13,547,290.31
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,241,668.67	0.67%	2,256,648.21	-1.94%	2,212,898.24
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	2,241,668.67	---	2,256,648.21	---	2,212,898.24
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,241,668.67	---	2,256,648.21	---	2,212,898.24
4. Total Available Reserves - by Percent		3.00%	---	3.00%	---	3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		74,722,289.00	---	75,221,606.94	---	73,763,274.63
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		74,722,289.00	---	75,221,606.94	---	73,763,274.63

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		2,241,668.67	---	2,256,648.21	---	2,212,898.24
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		2,241,668.67	---	2,256,648.21	---	2,212,898.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Unrestricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	55,212,547.00	-2.85%	53,636,898.00	3.70%	55,620,502.00
2. Federal Revenues	8100-8299	245,000.00	2.00%	249,900.00	2.00%	254,898.00
3. Other State Revenues	8300-8599	1,223,395.00	-9.50%	1,107,124.86	0.57%	1,113,421.83
4. Other Local Revenues	8600-8799	3,139,846.00	-61.28%	1,215,813.71	1.30%	1,231,621.57
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	(8,082,967.00)	3.77%	(8,387,742.77)	4.37%	(8,753,994.03)
<b>6.Total(Sum lines A1 thru A5)</b>		<b>51,737,821.00</b>	<b>-7.57%</b>	<b>47,821,993.80</b>	<b>3.44%</b>	<b>49,466,449.37</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		23,308,924.00	---	23,308,924.00	---	23,646,903.40
b. Step & Column Adjustment		---	---	337,979.40	---	342,880.11
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,308,924.00	1.45%	23,646,903.40	1.45%	23,989,783.51
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		5,814,899.00	---	5,814,899.00	---	5,907,937.39
b. Step & Column Adjustment		---	---	93,038.39	---	94,527.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	5,814,899.00	1.60%	5,907,937.39	1.60%	6,002,464.39
3. Employee Benefits	3000-3999	11,537,573.00	6.97%	12,342,092.18	0.84%	12,446,324.00
4. Books and Supplies	4000-4999	1,445,811.00	3.69%	1,499,161.43	2.90%	1,542,637.11
5. Services and Other Operating Expenditures	5000-5999	3,855,421.00	3.85%	4,003,759.77	3.02%	4,124,642.20
6. Capital Outlay	6000-6999	1,960,059.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,414,508.00	5.33%	2,543,201.28	3.61%	2,635,010.85
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,096,480.00)	20.55%	(1,321,808.42)	-7.89%	(1,217,517.47)
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
<b>11. Total (Sum lines B1-B10)</b>		<b>49,240,715.00</b>	<b>-1.26%</b>	<b>48,621,247.03</b>	<b>1.86%</b>	<b>49,523,344.59</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>2,497,106.00</b>	<b>---</b>	<b>(799,253.23)</b>	<b>---</b>	<b>(56,895.22)</b>

Pleasant Valley  
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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Unrestricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	14,124,481.00	17.68%	16,621,587.00	-4.81%	15,822,333.77
2. Ending Fund Balance		16,621,587.00	---	15,822,333.77	---	15,765,438.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,250.00	0.00%	5,250.00	0.00%	5,250.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	14,374,668.33	-5.66%	13,560,435.56	-0.10%	13,547,290.31
One-Time Discretionary Funds		14,374,668.33	---	13,560,435.56	---	13,547,290.31
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,241,668.67	0.67%	2,256,648.21	-1.94%	2,212,898.24
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	2,241,668.67	---	2,256,648.21	---	2,212,898.24
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,241,668.67	---	2,256,648.21	---	2,212,898.24

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Restricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,783,871.00	46.39%	8,467,255.80	-14.05%	7,277,775.97
3. Other State Revenues	8300-8599	6,076,457.00	-67.08%	2,000,664.44	0.93%	2,019,273.20
4. Other Local Revenues	8600-8799	5,481,629.00	-0.42%	5,458,800.97	3.29%	5,638,478.54
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	8,082,967.00	3.77%	8,387,742.77	4.37%	8,753,994.03
<b>6.Total(Sum lines A1 thru A5)</b>		<b>25,424,924.00</b>	<b>-4.37%</b>	<b>24,314,463.98</b>	<b>-2.57%</b>	<b>23,689,521.74</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		8,452,439.00	---	8,452,439.00	---	10,428,676.84
b. Step & Column Adjustment		---	---	82,968.87	---	83,392.07
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	1,893,268.97	---	(1,601,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,452,439.00	23.38%	10,428,676.84	-14.55%	8,911,068.91
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		4,099,950.00	---	4,099,950.00	---	3,726,250.19
b. Step & Column Adjustment		---	---	207,034.11	---	58,340.01
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(580,733.92)	---	(80,000.00)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	4,099,950.00	-9.11%	3,726,250.19	-0.58%	3,704,590.20
3. Employee Benefits	3000-3999	4,640,582.00	4.44%	4,846,573.54	-8.12%	4,452,887.82
4. Books and Supplies	4000-4999	2,860,086.00	-42.72%	1,638,279.11	2.65%	1,681,706.70
5. Services and Other Operating Expenditures	5000-5999	4,443,428.00	7.09%	4,758,310.03	-7.57%	4,398,336.40
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	59,401.00	0.00%	59,401.00	0.00%	59,401.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	875,688.00	24.80%	1,092,869.20	-10.15%	981,939.01
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
<b>11. Total (Sum lines B1-B10)</b>		<b>25,481,574.00</b>	<b>4.39%</b>	<b>26,600,359.91</b>	<b>-8.87%</b>	<b>24,239,930.04</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(56,650.00)</b>	<b>---</b>	<b>(2,285,895.93)</b>	<b>---</b>	<b>(550,408.30)</b>

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Restricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	7,584,847.00	-0.75%	7,528,197.00	-30.36%	5,242,301.07
2. Ending Fund Balance		7,528,197.00	---	5,242,301.07	---	4,691,892.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	7,528,197.00	-30.36%	5,242,301.07	-10.50%	4,691,892.77
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---



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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Assumptions

Fund 01

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>State Rates</b>			
Statutory COLA	1.7000%	5.3300%	3.6100%
State Categorical COLA	1.7000%	5.3300%	3.6100%
Special Education COLA	4.0500%	5.3300%	3.6100%
California CPI	5.7800%	3.6900%	2.9000%
California Lottery - Instructional Materials	\$65.00	\$65.00	\$65.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.7000%	2.4800%	3.1100%
Interest Rate Trend for 10-Year Treasuries	1.9300%	2.5000%	2.9000%
Applied Change Rate		29.5337%	16.0000%
STRS Rate Change	16.9200%	19.1000%	19.1000%
Applied Change Rate		12.8842%	0.0000%
PERS Rate Change	22.9100%	26.1000%	27.1000%
Applied Change Rate		13.9241%	3.8314%
Federal COLA	1.0000%	2.0000%	2.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>Local Rates</b>			
LCFF Sources - State Aid, Current Year	\$25,354,831.00	\$26,235,890.00	\$28,219,494.00
LCFF Sources - Education Protection Account, Current Year	\$8,161,694.00	\$5,305,648.00	\$5,321,630.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$(3,555,058.00)	\$(4,057,946.00)	\$(4,073,928.00)
Certificated Staff Step & Column	1.4500%	1.4500%	1.4500%
Certificated COLA	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.6000%	1.6000%	1.6000%
Classified COLA	0.0000%	0.0000%	0.0000%
Certificated Mangement COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Health & Welfare Rate Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	-83.7000%	-100.0000%	-38.5000%
Applied Change Rate		19.4743%	-61.5000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>User-defined Rates and Values</b>			
Other Benefits Rate Change - Classified	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Other Benefits Rate Change - Certificated	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>Other Adjustments</b>			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>A. REVENUES &amp; OTHER FINANCING SOURCES [Sum Lines A1-A5c]</b>	<b>\$77,162,745.00</b>	<b>\$72,136,457.78</b>	<b>\$73,155,971.11</b>	<b>\$71,948,143.89</b>	<b>\$74,278,677.50</b>
1. LCFF/Revenue Limit Sources (8010-8099)	55,212,547.00	53,636,898.00	55,620,502.00	57,636,470.00	59,701,529.00
2. Federal Revenues (8100-8299)	6,028,871.00	8,717,155.80	7,532,673.97	4,087,146.65	4,140,545.36
3. Other State Revenues (8300-8599)	7,299,852.00	3,107,789.30	3,132,695.03	3,159,283.64	3,185,404.83
4. Other Local Revenues (8600-8799)	8,621,475.00	6,674,614.68	6,870,100.11	7,065,243.60	7,251,198.31
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
<b>B. EXPENDITURES &amp; OTHER FINANCING USES [Sum Lines B1-B10]</b>	<b>\$74,722,289.00</b>	<b>\$75,221,606.94</b>	<b>\$73,763,274.63</b>	<b>\$71,359,494.96</b>	<b>\$72,627,212.19</b>
1. Certificated Salaries (1000-1999)	31,761,363.00	34,075,580.24	32,900,852.42	30,503,254.78	30,941,926.98
2. Classified Salaries (2000-2999)	9,914,849.00	9,634,187.58	9,707,054.59	9,862,367.44	10,020,165.31
3. Employee Benefits (3000-3999)	16,178,155.00	17,188,665.72	16,899,211.82	16,563,405.60	16,736,617.56
4. Books and Supplies (4000-4999)	4,305,897.00	3,137,440.54	3,224,343.81	3,126,274.27	3,302,341.58
5. Services and Other Operating Expenditures (5000-5999)	8,298,849.00	8,762,069.80	8,522,978.60	8,705,923.50	8,935,325.38
6. Capital Outlay (6000-6999)	2,010,059.00	50,000.00	50,000.00	50,000.00	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	2,473,909.00	2,602,602.28	2,694,411.85	2,790,326.24	2,889,185.73
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(220,792.00)	(228,939.22)	(235,578.46)	(242,056.87)	(248,350.35)
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 (described in assumptions)	0.00	0.00	0.00	0.00	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>2,440,456.00</b>	<b>(3,085,149.16)</b>	<b>(607,303.52)</b>	<b>588,648.93</b>	<b>1,651,465.31</b>

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Salary</b>					
<b>Details</b>					
<b>1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]</b>	<b>\$31,761,363.00</b>	<b>\$34,075,580.24</b>	<b>\$32,900,852.42</b>	<b>\$30,503,254.78</b>	<b>\$30,941,926.98</b>
a. Base Salaries	0.00	31,761,363.00	34,075,580.24	32,900,852.42	30,503,254.78
b. Step & Column Adjustment	0.00	420,948.27	426,272.18	432,402.36	438,672.20
c. Cost-of-Living Adjustment	0.00	0.00	0.00	0.00	0.00
d. Other Adjustment	0.00	1,893,268.97	(1,601,000.00)	(2,830,000.00)	0.00
<b>2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]</b>	<b>\$9,914,849.00</b>	<b>\$9,634,187.58</b>	<b>\$9,707,054.59</b>	<b>\$9,862,367.44</b>	<b>\$10,020,165.31</b>
a. Base Salaries	0.00	9,914,849.00	9,634,187.58	9,707,054.59	9,862,367.44
b. Step & Column Adjustment	0.00	300,072.50	152,867.01	155,312.85	157,797.87
c. Cost-of-Living Adjustment	0.00	0.00	0.00	0.00	0.00
d. Other Adjustment	0.00	(580,733.92)	(80,000.00)	0.00	0.00
3. Employee Benefits (3000-3999)	16,178,155.00	17,188,665.72	16,899,211.82	16,563,405.60	16,736,617.56

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Employee Benefit Details</b>					
<b>3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]</b>	<b>\$16,178,155.00</b>	<b>\$17,188,665.72</b>	<b>\$16,899,211.82</b>	<b>\$16,563,405.60</b>	<b>\$16,736,617.56</b>
a. State Teachers' Retirement System, STRS (3101-3102)	5,265,678.00	5,996,863.04	5,607,981.49	5,683,739.47	5,766,172.03
b. Public Employees' Retirement System, PERS (3201-3202)	2,196,775.00	2,445,289.24	2,557,422.93	2,655,660.47	2,707,678.77
c. OASDI/Medicare/Alternative (3301-3302)	1,208,744.00	1,176,078.99	1,151,581.29	1,168,544.92	1,186,552.78
d. Health and Welfare Benefits (3401-3402)	6,004,260.00	5,555,681.00	5,555,681.00	5,555,681.00	5,555,681.00
e. State Unemployment Insurance (3501-3502)	219,940.00	235,923.32	113,552.00	115,159.32	116,873.37
f. Workers' Compensation Insurance (3601-3602)	645,989.00	640,738.41	610,815.87	619,367.95	628,574.24
g. OPEB, Allocated (3701-3702)	627,250.00	636,520.05	645,927.32	655,473.83	665,161.65
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	9,519.00	501,571.67	656,249.92	109,778.64	109,923.72
<b>3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]</b>	<b>\$16,178,155.00</b>	<b>\$17,188,665.72</b>	<b>\$16,899,211.82</b>	<b>\$16,563,405.60</b>	<b>\$16,736,617.56</b>
j. Total Certificated (Sum Objects 3XX1)	11,507,731.00	12,319,034.16	11,943,139.08	11,497,980.80	11,605,329.46
k. Total Classified (Sum Objects 3XX2)	4,670,424.00	4,869,631.56	4,956,072.74	5,065,424.80	5,131,288.10

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	2,440,456.00	(3,085,149.16)	(607,303.52)	588,648.93	1,651,465.31
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	21,709,328.00	24,149,784.00	21,064,634.84	20,457,331.32	21,045,980.25
<b>2. Ending Fund Balance [Sum lines D2a-D2e2]</b>	<b>\$24,149,784.00</b>	<b>\$21,064,634.84</b>	<b>\$20,457,331.32</b>	<b>\$21,045,980.25</b>	<b>\$22,697,445.56</b>
a. Nonspendable (9710-9719)	5,250.00	5,250.00	5,250.00	5,250.00	5,250.00
b. Restricted (9740)	7,528,197.00	5,242,301.07	4,691,892.77	4,359,377.45	4,072,267.77
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	14,374,668.33	13,560,435.56	13,547,290.31	14,540,567.95	16,441,111.42
One-Time Discretionary Funds	14,374,668.33	13,560,435.56	13,547,290.31	14,540,567.95	16,441,111.42
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	2,241,668.67	2,256,648.21	2,212,898.24	2,140,784.85	2,178,816.37
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>E. AVAILABLE RESERVES</b>					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	2,241,668.67	2,256,648.21	2,212,898.24	2,140,784.85	2,178,816.37
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
<b>3. Total Available Reserves - by Amount</b>	<b>\$2,241,668.67</b>	<b>\$2,256,648.21</b>	<b>\$2,212,898.24</b>	<b>\$2,140,784.85</b>	<b>\$2,178,816.37</b>
<b>4. Total Available Reserves - by Percent</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>
<b>F. RECOMMENDED RESERVES</b>					
1. Calculating the Reserves					
a. Expenditures and Other Financing Uses [Sum Lines B1-B10]	74,722,289.00	75,221,606.94	73,763,274.63	71,359,494.96	72,627,212.19
b. Plus: Special Education Pass-through Funds	0.00	0.00	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b]	74,722,289.00	75,221,606.94	73,763,274.63	71,359,494.96	72,627,212.19
d. Reserve Standard Percentage Level	3.00%	3.00%	3.00%	3.00%	3.00%
e. Reserve Standard - By Percent [Line F1c times F1d]					
f. Reserve Standard - By Amount	0.00	0.00	0.00	0.00	0.00
g. Reserve Standard [Greater of F1e or F1f]					
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)	MET	MET	MET	MET	MET

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>A. REVENUES &amp; OTHER FINANCING SOURCES [Sum Lines A1-A5c]</b>	<b>\$51,737,821.00</b>	<b>\$47,821,993.80</b>	<b>\$49,466,449.37</b>	<b>\$51,435,642.25</b>	<b>\$53,268,899.19</b>
1. LCFF/Revenue Limit Sources (8010-8099)	55,212,547.00	53,636,898.00	55,620,502.00	57,636,470.00	59,701,529.00
2. Federal Revenues (8100-8299)	245,000.00	249,900.00	254,898.00	259,995.96	265,195.88
3. Other State Revenues (8300-8599)	1,223,395.00	1,107,124.86	1,113,421.83	1,120,812.35	1,124,919.43
4. Other Local Revenues (8600-8799)	3,139,846.00	1,215,813.71	1,231,621.57	1,238,170.46	1,229,244.11
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)	(8,082,967.00)	(8,387,742.77)	(8,753,994.03)	(8,819,806.52)	(9,051,989.23)
<b>B. EXPENDITURES &amp; OTHER FINANCING USES [Sum Lines B1-B10]</b>	<b>\$49,240,715.00</b>	<b>\$48,621,247.03</b>	<b>\$49,523,344.59</b>	<b>\$50,514,478.00</b>	<b>\$51,330,324.20</b>
1. Certificated Salaries (1000-1999)	23,308,924.00	23,646,903.40	23,989,783.51	24,337,635.37	24,690,531.08
2. Classified Salaries (2000-2999)	5,814,899.00	5,907,937.39	6,002,464.39	6,098,503.81	6,196,079.88
3. Employee Benefits (3000-3999)	11,537,573.00	12,342,092.18	12,446,324.00	12,602,461.99	12,731,574.38
4. Books and Supplies (4000-4999)	1,445,811.00	1,499,161.43	1,542,637.11	1,585,059.63	1,626,271.18
5. Services and Other Operating Expenditures (5000-5999)	3,855,421.00	4,003,759.77	4,124,642.20	4,242,596.35	4,357,183.45
6. Capital Outlay (6000-6999)	1,960,059.00	0.00	0.00	0.00	0.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	2,414,508.00	2,543,201.28	2,635,010.85	2,730,925.24	2,829,784.73
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(1,096,480.00)	(1,321,808.42)	(1,217,517.47)	(1,082,704.39)	(1,101,100.50)
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 (described in assumptions)	0.00	0.00	0.00	0.00	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>2,497,106.00</b>	<b>(799,253.23)</b>	<b>(56,895.22)</b>	<b>921,164.25</b>	<b>1,938,574.99</b>



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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Salary</b>					
<b>Details</b>					
<b>1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]</b>	<b>\$23,308,924.00</b>	<b>\$23,646,903.40</b>	<b>\$23,989,783.51</b>	<b>\$24,337,635.37</b>	<b>\$24,690,531.08</b>
a. Base Salaries	0.00	23,308,924.00	23,646,903.40	23,989,783.51	24,337,635.37
b. Step & Column Adjustment	0.00	337,979.40	342,880.11	347,851.86	352,895.71
c. Cost-of-Living Adjustment	0.00	0.00	0.00	0.00	0.00
d. Other Adjustment	0.00	0.00	0.00	0.00	0.00
<b>2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]</b>	<b>\$5,814,899.00</b>	<b>\$5,907,937.39</b>	<b>\$6,002,464.39</b>	<b>\$6,098,503.81</b>	<b>\$6,196,079.88</b>
a. Base Salaries	0.00	5,814,899.00	5,907,937.39	6,002,464.39	6,098,503.81
b. Step & Column Adjustment	0.00	93,038.39	94,527.00	96,039.42	97,576.07
c. Cost-of-Living Adjustment	0.00	0.00	0.00	0.00	0.00
d. Other Adjustment	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)	11,537,573.00	12,342,092.18	12,446,324.00	12,602,461.99	12,731,574.38

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Employee Benefit Details</b>					
<b>3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]</b>	<b>\$11,537,573.00</b>	<b>\$12,342,092.18</b>	<b>\$12,446,324.00</b>	<b>\$12,602,461.99</b>	<b>\$12,731,574.38</b>
a. State Teachers' Retirement System, STRS (3101-3102)	3,892,069.00	4,457,246.33	4,521,887.32	4,587,465.75	4,653,995.27
b. Public Employees' Retirement System, PERS (3201-3202)	1,288,527.00	1,491,301.23	1,573,079.39	1,633,494.41	1,665,479.42
c. OASDI/Medicare/Alternative (3301-3302)	776,114.00	788,008.77	800,086.28	812,349.32	824,800.78
d. Health and Welfare Benefits (3401-3402)	4,342,413.00	4,342,413.00	4,342,413.00	4,342,413.00	4,342,413.00
e. State Unemployment Insurance (3501-3502)	151,968.00	160,574.24	90,004.81	91,340.23	92,695.49
f. Workers' Compensation Insurance (3601-3602)	451,420.00	458,100.63	464,880.29	471,760.45	478,742.59
g. OPEB, Allocated (3701-3702)	627,250.00	636,520.05	645,927.32	655,473.83	665,161.65
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	7,812.00	7,927.93	8,045.59	8,165.00	8,286.18
<b>3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]</b>	<b>\$11,537,573.00</b>	<b>\$12,342,092.18</b>	<b>\$12,446,324.00</b>	<b>\$12,602,461.99</b>	<b>\$12,731,574.38</b>
j. Total Certificated (Sum Objects 3XX1)	8,676,273.00	9,278,063.12	9,307,347.91	9,395,498.33	9,483,224.95
k. Total Classified (Sum Objects 3XX2)	2,861,300.00	3,064,029.06	3,138,976.09	3,206,963.66	3,248,349.43

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	2,497,106.00	(799,253.23)	(56,895.22)	921,164.25	1,938,574.99
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	14,124,481.00	16,621,587.00	15,822,333.77	15,765,438.55	16,686,602.80
<b>2. Ending Fund Balance [Sum lines D2a-D2e2]</b>	<b>\$16,621,587.00</b>	<b>\$15,822,333.77</b>	<b>\$15,765,438.55</b>	<b>\$16,686,602.80</b>	<b>\$18,625,177.79</b>
a. Nonspendable (9710-9719)	5,250.00	5,250.00	5,250.00	5,250.00	5,250.00
b. Restricted (9740)	0.00	0.00	0.00	0.00	0.00
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	14,374,668.33	13,560,435.56	13,547,290.31	14,540,567.95	16,441,111.42
One-Time Discretionary Funds	14,374,668.33	13,560,435.56	13,547,290.31	14,540,567.95	16,441,111.42
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	2,241,668.67	2,256,648.21	2,212,898.24	2,140,784.85	2,178,816.37
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>E. AVAILABLE RESERVES</b>					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	2,241,668.67	2,256,648.21	2,212,898.24	2,140,784.85	2,178,816.37
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
<b>3. Total Available Reserves - by Amount</b>	<b><u>\$2,241,668.67</u></b>	<b><u>\$2,256,648.21</u></b>	<b><u>\$2,212,898.24</u></b>	<b><u>\$2,140,784.85</u></b>	<b><u>\$2,178,816.37</u></b>

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>A. REVENUES &amp; OTHER FINANCING SOURCES [Sum Lines A1-A5c]</b>	<b>\$25,424,924.00</b>	<b>\$24,314,463.98</b>	<b>\$23,689,521.74</b>	<b>\$20,512,501.64</b>	<b>\$21,009,778.31</b>
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	0.00	0.00	0.00	0.00
2. Federal Revenues (8100-8299)	5,783,871.00	8,467,255.80	7,277,775.97	3,827,150.69	3,875,349.48
3. Other State Revenues (8300-8599)	6,076,457.00	2,000,664.44	2,019,273.20	2,038,471.29	2,060,485.40
4. Other Local Revenues (8600-8799)	5,481,629.00	5,458,800.97	5,638,478.54	5,827,073.14	6,021,954.20
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)	8,082,967.00	8,387,742.77	8,753,994.03	8,819,806.52	9,051,989.23
<b>B. EXPENDITURES &amp; OTHER FINANCING USES [Sum Lines B1-B10]</b>	<b>\$25,481,574.00</b>	<b>\$26,600,359.91</b>	<b>\$24,239,930.04</b>	<b>\$20,845,016.96</b>	<b>\$21,296,887.99</b>
1. Certificated Salaries (1000-1999)	8,452,439.00	10,428,676.84	8,911,068.91	6,165,619.41	6,251,395.90
2. Classified Salaries (2000-2999)	4,099,950.00	3,726,250.19	3,704,590.20	3,763,863.63	3,824,085.43
3. Employee Benefits (3000-3999)	4,640,582.00	4,846,573.54	4,452,887.82	3,960,943.61	4,005,043.18
4. Books and Supplies (4000-4999)	2,860,086.00	1,638,279.11	1,681,706.70	1,541,214.64	1,676,070.40
5. Services and Other Operating Expenditures (5000-5999)	4,443,428.00	4,758,310.03	4,398,336.40	4,463,327.15	4,578,141.93
6. Capital Outlay (6000-6999)	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	59,401.00	59,401.00	59,401.00	59,401.00	59,401.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	875,688.00	1,092,869.20	981,939.01	840,647.52	852,750.15
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 (described in assumptions)	0.00	0.00	0.00	0.00	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(56,650.00)</b>	<b>(2,285,895.93)</b>	<b>(550,408.30)</b>	<b>(332,515.32)</b>	<b>(287,109.68)</b>

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Salary</b>					
<b>Details</b>					
<b>1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]</b>	<b>\$8,452,439.00</b>	<b>\$10,428,676.84</b>	<b>\$8,911,068.91</b>	<b>\$6,165,619.41</b>	<b>\$6,251,395.90</b>
a. Base Salaries	0.00	8,452,439.00	10,428,676.84	8,911,068.91	6,165,619.41
b. Step & Column Adjustment	0.00	82,968.87	83,392.07	84,550.50	85,776.49
c. Cost-of-Living Adjustment	0.00	0.00	0.00	0.00	0.00
d. Other Adjustment	0.00	1,893,268.97	(1,601,000.00)	(2,830,000.00)	0.00
<b>2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]</b>	<b>\$4,099,950.00</b>	<b>\$3,726,250.19</b>	<b>\$3,704,590.20</b>	<b>\$3,763,863.63</b>	<b>\$3,824,085.43</b>
a. Base Salaries	0.00	4,099,950.00	3,726,250.19	3,704,590.20	3,763,863.63
b. Step & Column Adjustment	0.00	207,034.11	58,340.01	59,273.43	60,221.80
c. Cost-of-Living Adjustment	0.00	0.00	0.00	0.00	0.00
d. Other Adjustment	0.00	(580,733.92)	(80,000.00)	0.00	0.00
3. Employee Benefits (3000-3999)	4,640,582.00	4,846,573.54	4,452,887.82	3,960,943.61	4,005,043.18

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Employee Benefit Details</b>					
<b>3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]</b>	<b>\$4,640,582.00</b>	<b>\$4,846,573.54</b>	<b>\$4,452,887.82</b>	<b>\$3,960,943.61</b>	<b>\$4,005,043.18</b>
a. State Teachers' Retirement System, STRS (3101-3102)	1,373,609.00	1,539,616.71	1,086,094.17	1,096,273.72	1,112,176.76
b. Public Employees' Retirement System, PERS (3201-3202)	908,248.00	953,988.01	984,343.54	1,022,166.06	1,042,199.35
c. OASDI/Medicare/Alternative (3301-3302)	432,630.00	388,070.22	351,495.01	356,195.60	361,752.00
d. Health and Welfare Benefits (3401-3402)	1,661,847.00	1,213,268.00	1,213,268.00	1,213,268.00	1,213,268.00
e. State Unemployment Insurance (3501-3502)	67,972.00	75,349.08	23,547.19	23,819.09	24,177.88
f. Workers' Compensation Insurance (3601-3602)	194,569.00	182,637.78	145,935.58	147,607.50	149,831.65
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	1,707.00	493,643.74	648,204.33	101,613.64	101,637.54
<b>3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]</b>	<b>\$4,640,582.00</b>	<b>\$4,846,573.54</b>	<b>\$4,452,887.82</b>	<b>\$3,960,943.61</b>	<b>\$4,005,043.18</b>
j. Total Certificated (Sum Objects 3XX1)	2,831,458.00	3,040,971.04	2,635,791.17	2,102,482.47	2,122,104.51
k. Total Classified (Sum Objects 3XX2)	1,809,124.00	1,805,602.50	1,817,096.65	1,858,461.14	1,882,938.67

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(56,650.00)	(2,285,895.93)	(550,408.30)	(332,515.32)	(287,109.68)
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	7,584,847.00	7,528,197.00	5,242,301.07	4,691,892.77	4,359,377.45
<b>2. Ending Fund Balance [Sum lines D2a-D2e2]</b>	<b>\$7,528,197.00</b>	<b>\$5,242,301.07</b>	<b>\$4,691,892.77</b>	<b>\$4,359,377.45</b>	<b>\$4,072,267.77</b>
a. Nonspendable (9710-9719)	0.00	0.00	0.00	0.00	0.00
b. Restricted (9740)	7,528,197.00	5,242,301.07	4,691,892.77	4,359,377.45	4,072,267.77
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	0.00	0.00	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00



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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
 Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>E. AVAILABLE RESERVES</b>					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
<b>3. Total Available Reserves - by Amount</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>
<b>4. Total Available Reserves - by Percent</b>	<b>---%</b>	<b>---%</b>	<b>---%</b>	<b>---%</b>	<b>---%</b>

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**Multiyear Projection**  
**2021-22 Second Interim Projection**  
Assumptions

Fund 01

Description (Object range)	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>State Rates</b>					
Statutory COLA	1.7000%	5.3300%	3.6100%	3.6400%	3.6200%
State Categorical COLA	1.7000%	5.3300%	3.6100%	3.6400%	3.6200%
Special Education COLA	4.0500%	5.3300%	3.6100%	3.6400%	3.6200%
California CPI	5.7800%	3.6900%	2.9000%	2.7500%	2.6000%
California Lottery - Instructional Materials	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Mandate Block Grant	1.7000%	2.4800%	3.1100%	3.5400%	1.9000%
Interest Rate Trend for 10-Year Treasuries	1.9300%	2.5000%	2.9000%	3.0000%	2.6000%
Applied Change Rate		29.5337%	16.0000%	3.4483%	-13.3333%
STRS Rate Change	16.9200%	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		12.8842%	0.0000%	0.0000%	0.0000%
PERS Rate Change	22.9100%	26.1000%	27.1000%	27.7000%	27.8000%
Applied Change Rate		13.9241%	3.8314%	2.2140%	0.3610%
Federal COLA	1.0000%	2.0000%	2.0000%	2.0000%	2.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>Local Rates</b>					
LCFF Sources - State Aid, Current Year	\$25,354,831.00	\$26,235,890.00	\$28,219,494.00	\$30,235,462.00	\$32,305,554.00
LCFF Sources - Education Protection Account, Current Year	\$8,161,694.00	\$5,305,648.00	\$5,321,630.00	\$5,337,585.00	\$5,333,173.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$(3,555,058.00)	\$(4,057,946.00)	\$(4,073,928.00)	\$(4,089,883.00)	\$(4,090,504.00)
Certificated Staff Step & Column	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Certificated COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.6000%	1.6000%	1.6000%	1.6000%	1.6000%
Classified COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Mangement COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Health & Welfare Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Description (Object range)	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>Local Rates</b>					
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
State Unemployment Insurance Rate Change	-83.7000%	-100.0000%	-38.5000%	-38.5000%	-38.5000%
Applied Change Rate		19.4743%	-61.5000%	0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>User-defined Rates and Values</b>					
Other Benefits Rate Change - Classified	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Other Benefits Rate Change - Certificated	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
<b>Other Adjustments</b>					
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## 2021-22 Second Interim Projection

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Cashflow Report

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Fund 01

2021-22 Second Interim Projection  
Base Year 2021-22; Actuals Through the Month of November

	Object Range	Budget/Beg. Balance	2021					2022		
			July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>		<b>15,147,668.72</b>	<b>15,147,668.72</b>	<b>15,654,716.58</b>	<b>21,361,913.05</b>	<b>20,645,604.01</b>	<b>18,319,904.27</b>	<b>18,392,844.66</b>	<b>32,693,792.52</b>	<b>33,001,778.54</b>
<b>B. RECEIPTS</b>										
LCFF Sources										
Principal Apportionment	8010-8019	32,131,425.00	1,274,429.00	1,274,429.00	3,988,776.00	2,293,972.00	2,293,972.00	3,988,777.00	2,293,972.00	2,296,197.00
Property Taxes	8020-8079	27,418,108.00	—	140,816.76	52,338.61	—	977,431.78	14,727,719.55	1,428,162.27	260,883.66
Miscellaneous Funds & LCFF Transfers	8080-8099	(4,336,986.00)	—	(217,984.00)	(435,968.00)	(290,645.00)	(86,200.00)	(495,090.00)	(86,200.00)	(495,090.00)
Federal Revenue	8100-8299	6,028,871.00	51,528.46	462,167.34	3,615.66	254,271.88	137,898.08	257,419.57	216,455.20	51,994.24
Other State Revenue	8300-8599	7,299,852.00	—	—	377,495.79	725,068.18	544,136.00	1,354,650.00	1,736,462.33	194,983.12
Other Local Revenue	8600-8799	8,621,475.00	276,286.30	258,822.86	541,179.08	701,662.16	461,613.53	519,003.81	539,785.20	616,388.69
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
<b>TOTAL RECEIPTS</b>		<b>77,162,745.00</b>	<b>1,602,243.76</b>	<b>1,918,251.96</b>	<b>4,527,437.14</b>	<b>3,684,329.22</b>	<b>4,328,851.39</b>	<b>20,352,479.93</b>	<b>6,128,637.00</b>	<b>2,925,356.71</b>
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	31,761,363.00	84,242.84	533,270.46	2,883,143.06	2,978,947.21	3,015,073.42	3,428,051.57	2,958,469.77	3,058,851.58
Classified Salaries	2000-2999	9,914,849.00	343,007.29	781,458.24	765,148.84	795,872.57	790,506.29	909,885.82	785,319.56	814,009.08
Employee Benefits	3000-3999	16,178,155.00	258,081.26	572,769.09	1,448,532.10	1,487,032.41	1,482,963.42	1,522,827.47	1,457,111.02	1,485,534.80
Books and Supplies	4000-4999	4,305,897.00	14,408.17	96,992.36	244,803.41	376,984.45	161,054.57	128,535.16	77,280.55	270,571.01
Services	5000-5999	8,298,849.00	623,952.82	195,131.13	419,818.55	451,561.70	299,645.82	366,523.02	763,860.91	222,954.97
Capital Outlay	6000-6999	2,010,059.00	—	—	—	—	—	—	—	1,945,058.63
Other Outgo	7000-7499	2,253,117.00	17,557.00	17,557.00	208,111.00	91,004.00	39,603.00	31,603.00	31,603.00	57,703.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
<b>TOTAL DISBURSEMENTS</b>		<b>74,722,289.00</b>	<b>1,341,249.38</b>	<b>2,197,178.28</b>	<b>5,969,556.96</b>	<b>6,181,402.34</b>	<b>5,788,846.52</b>	<b>6,387,426.04</b>	<b>6,073,644.81</b>	<b>7,854,683.07</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>9,002,112.81</b>	<b>507,047.86</b>	<b>5,707,196.47</b>	<b>(716,309.04)</b>	<b>(2,325,699.74)</b>	<b>72,940.39</b>	<b>14,300,947.86</b>	<b>307,986.02</b>	<b>(4,674,549.60)</b>
<b>F. ENDING CASH (A + E)</b>			<b>15,654,716.58</b>	<b>21,361,913.05</b>	<b>20,645,604.01</b>	<b>18,319,904.27</b>	<b>18,392,844.66</b>	<b>32,693,792.52</b>	<b>33,001,778.54</b>	<b>28,327,228.94</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

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**Cashflow Report**  
**2021-22 Second Interim Projection**  
Base Year 2021-22; Actuals Through the Month of November

Fund 01

	Object Range	Budget/Beg. Balance	2022 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
<b>A. BEGINNING CASH</b>		<b>15,147,668.72</b>	<b>28,327,228.94</b>	<b>26,677,472.84</b>	<b>32,481,783.59</b>	<b>27,885,623.26</b>	—	—	—	—
<b>B. RECEIPTS</b>										
LCFF Sources										
Principal Apportionment	8010-8019	32,131,425.00	3,950,243.90	2,274,203.40	2,274,203.40	3,928,250.30	—	—	32,131,425.00	—
Property Taxes	8020-8079	27,418,108.00	—	9,635,107.35	19.82	195,628.20	—	—	27,418,108.00	(0.00)
Miscellaneous Funds & LCFF Transfers	8080-8099	(4,336,986.00)	(495,000.00)	(450,000.00)	(450,000.00)	(935,000.00)	100,191.00	—	(4,336,986.00)	—
Federal Revenue	8100-8299	6,028,871.00	200,000.00	200,000.00	200,000.00	1,000,000.00	2,993,520.57	—	6,028,871.00	—
Other State Revenue	8300-8599	7,299,852.00	350,000.00	200,000.00	500,000.00	500,000.00	817,056.58	—	7,299,852.00	—
Other Local Revenue	8600-8799	8,621,475.00	450,000.00	450,000.00	450,000.00	2,187,350.11	1,169,383.26	—	8,621,475.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
<b>TOTAL RECEIPTS</b>		<b>77,162,745.00</b>	<b>4,455,243.90</b>	<b>12,309,310.75</b>	<b>2,974,223.22</b>	<b>6,876,228.61</b>	<b>5,080,151.41</b>	—	<b>77,162,745.00</b>	<b>(0.00)</b>
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	31,761,363.00	3,100,000.00	3,100,000.00	3,231,922.12	3,389,390.97	—	—	31,761,363.00	—
Classified Salaries	2000-2999	9,914,849.00	915,000.00	915,000.00	900,000.00	915,057.77	284,583.54	—	9,914,849.00	—
Employee Benefits	3000-3999	16,178,155.00	1,500,000.00	1,500,000.00	1,500,000.00	1,574,897.72	388,405.71	—	16,178,155.00	—
Books and Supplies	4000-4999	4,305,897.00	250,000.00	250,000.00	650,000.00	950,000.00	835,267.32	—	4,305,897.00	—
Services	5000-5999	8,298,849.00	550,000.00	550,000.00	650,000.00	2,290,630.98	914,769.10	—	8,298,849.00	—
Capital Outlay	6000-6999	2,010,059.00	—	—	—	65,000.37	—	—	2,010,059.00	—
Other Outgo	7000-7499	2,253,117.00	100,000.00	500,000.00	350,000.00	300,000.00	508,376.00	—	2,253,117.00	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
<b>TOTAL DISBURSEMENTS</b>		<b>74,722,289.00</b>	<b>6,415,000.00</b>	<b>6,815,000.00</b>	<b>7,281,922.12</b>	<b>9,484,977.81</b>	<b>2,931,401.67</b>	—	<b>74,722,289.00</b>	—
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>9,002,112.81</b>	<b>(1,649,756.10)</b>	<b>5,804,310.75</b>	<b>(4,596,160.33)</b>	<b>(2,738,658.88)</b>	<b>(997,182.85)</b>	—	<b>9,002,112.81</b>	
<b>F. ENDING CASH (A + E)</b>			<b>26,677,472.84</b>	<b>32,481,783.59</b>	<b>27,885,623.26</b>	<b>25,146,964.38</b>	—	—	—	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									<b>24,149,781.53</b>	

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## Cashflow Report

### 2021-22 Second Interim Projection

Base Year 2021-22; Actuals Through the Month of November

Fund 01

	Object Range	Budget/Beg. Balance	2021 July	August	September	October	November	December	2022 January	February
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	5,250.54	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	14,587,716.15	2,089,604.36	5,993,997.65	2,329,470.13	155,040.00	1,225,229.31	45,794.21	1,863.59	23,652.24
Due From Other Funds	9310	66,399.66	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	94,682.25	94,682.25	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		14,754,048.60	2,184,286.61	5,993,997.65	2,329,470.13	155,040.00	1,225,229.31	45,794.21	1,863.59	23,652.24
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	6,069,937.97	1,938,233.13	7,874.86	1,603,659.35	(266,333.38)	(307,706.21)	(290,099.76)	(251,130.24)	(231,124.52)
Due To Other Funds	9610	593,461.43	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	250,000.00	—	—	—	—
Unearned Revenues	9650	1,528,992.39	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		8,192,391.79	1,938,233.13	7,874.86	1,603,659.35	(16,333.38)	(307,706.21)	(290,099.76)	(251,130.24)	(231,124.52)
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		6,561,656.81	246,053.48	5,986,122.79	725,810.78	171,373.38	1,532,935.52	335,893.97	252,993.83	254,776.76
E. NET INCREASE/DECREASE (B - C + D)			9,002,112.81	507,047.86	5,707,196.47	(716,309.04)	(2,325,699.74)	72,940.39	14,300,947.86	307,986.02
F. ENDING CASH (A + E)			15,654,716.58	21,361,913.05	20,645,604.01	18,319,904.27	18,392,844.66	32,693,792.52	33,001,778.54	28,327,228.94
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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## Cashflow Report

### 2021-22 Second Interim Projection

Base Year 2021-22; Actuals Through the Month of November

Fund 01

	Object Range	Budget/Beg. Balance	2022 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not in Treasury	9111-9199	5,250.54	—	—	—	—	5,250.54	—	5,250.54	
Accounts Receivable	9200-9299	14,587,716.15	10,000.00	10,000.00	5,000.00	3,690.66	2,694,374.00	—	14,587,716.15	
Due From Other Funds	9310	66,399.66	—	—	—	66,399.66	—	—	66,399.66	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	94,682.25	—	—	—	—	—	—	94,682.25	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
<b>SUBTOTAL</b>		<b>14,754,048.60</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>70,090.32</b>	<b>2,699,624.54</b>	<b>—</b>	<b>14,754,048.60</b>	
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599	6,069,937.97	(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)	5,066,564.74	—	6,069,937.97	
Due To Other Funds	9610	593,461.43	—	—	593,461.43	—	—	—	593,461.43	
Current Loans	9640	0.00	—	—	—	(250,000.00)	—	—	—	
Unearned Revenues	9650	1,528,992.39	—	—	—	750,000.00	778,992.39	—	1,528,992.39	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
<b>SUBTOTAL</b>		<b>8,192,391.79</b>	<b>(300,000.00)</b>	<b>(300,000.00)</b>	<b>293,461.43</b>	<b>200,000.00</b>	<b>5,845,557.13</b>	<b>—</b>	<b>8,192,391.79</b>	
<b>Nonoperating</b>										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>6,561,656.81</b>	<b>310,000.00</b>	<b>310,000.00</b>	<b>(288,461.43)</b>	<b>(129,909.68)</b>	<b>(3,145,932.59)</b>	<b>—</b>	<b>6,561,656.81</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
		<b>9,002,112.81</b>	<b>(1,649,756.10)</b>	<b>5,804,310.75</b>	<b>(4,596,160.33)</b>	<b>(2,738,658.88)</b>	<b>(997,182.85)</b>	<b>—</b>	<b>9,002,112.81</b>	
<b>F. ENDING CASH (A + E)</b>										
			<b>26,677,472.84</b>	<b>32,481,783.59</b>	<b>27,885,623.26</b>	<b>25,146,964.38</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										
									<b>24,149,781.53</b>	